

Mary B. Hevener Joins The Wagner Law Group's New York Office

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BOSTON, MA, UNITED STATES, August 3, 2026 /EINPresswire.com/ -- [Marcia S. Wagner](#), the Managing Director of [The Wagner Law Group](#), recognized as the nation's leading ERISA and employee benefits law firm, has announced that [Mary B. \("Handy"\) Hevener](#) has joined the firm's New York office as Partner. "Mary is one of the most recognized names in ERISA, employee benefits and executive compensation law and we are honored that she is joining us," says Ms. Wagner.

Ms. Hevener helps U.S. and multinational enterprises minimize corporate payroll taxes at both the federal and state levels, and maximize benefits-related tax deductions. She focuses her practice on the tax and information reporting treatment of employee and independent contractor benefits outside qualified retirement plans, including stock options and other stock-based compensation; executive income deferrals; golden parachutes; and fringe benefits that range from health and life insurance to employee loans, cars, planes, and prizes.

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*Marcia S. Wagner, Founder
and Managing Director*

Ms. Hevener assists each year with over a dozen corporate mergers and acquisitions, spinoffs, and IPOs, specializing in golden parachute issues, stock option deduction allocations, the deduction limitations applicable to executives earning over \$1 million per year, and in payroll tax problems faced by successor employers. Outside her M&A practice, she counsels on the design of compensation



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and benefit programs, as well as employment and consultant contracts, and handles corporate and payroll tax audits at both the U.S. federal and state levels, penalty abatements, and Internal Revenue Service (IRS) and state tax department ruling requests.

Ms. Hevner has been the lead attorney in tax litigations of first impression, including the payroll taxation and deduction of employee meals and per diem payments; corporate aircraft deductions; stock option taxation; bonus accruals; Railroad Retirement taxes on stock and moving expense payments; the FICA taxation of ESPP options and also of tipped employees' compensation; the definition and consequences of being a "statutory employer" as opposed to a "common law" employer, the procedural ability to litigate worker classification cases in the U.S. Tax Court, and the tax treatment of payments (including termination and settlement payments) to former employees made outside qualified retirement plans.

Ms. Hevener has long headed an experienced attorney group handling audits and appeals involving federal and state payroll taxes, airline excise taxes, and corporate tax deduction issues for companies in a broad range of industries (including financial, technology, healthcare, manufacturing, restaurant, hospitality, railroad, and airline) where the proposed taxes and penalties saved for clients over the past decade alone, in the aggregate, total more than \$8 billion. These cases affect U.S. and overseas employees receiving stock and stock options, reimbursements for travel costs and moving expenses, tax return preparation, company cars, airplanes, and cafeteria meals, and litigation settlement payments, and worker classification issues.

Listed in Chambers USA: America's Leading Lawyers for Business (2011–2026), annually listed in The Best Lawyers in America, and recognized as a 2019 "Lawyer of the Year" by the New York Law Journal in the practice area of Litigation and Controversy - Tax (New York City), Ms. Hevener has always been recognized for her expertise with employee fringe benefits and payroll taxes, but she also works with a broad range of tax issues affecting employee benefits and executive compensation.

Earlier in her career, Ms. Hevener served as an attorney-adviser for the U.S. Treasury Department's Office of the Tax Legislative Counsel. In that role, she focused on tax issues affecting current and deferred employee benefits (including golden parachute payments),



information reporting, and worker classification. She also worked on legislation and IRS guidance affecting alternative minimum taxes, Social Security taxes, unemployment taxes, tax-exempt organizations, and a variety of excise taxes.

Ms. Hevener has served for decades as a member of New York University's Institute on Federal Taxation's Advisory Board, and speaks frequently before the Tax Executives Institute. As a volunteer, she served as one of the original members of the Information Reporting Program Advisory Committee to the IRS.

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