

Nicolas Deguines

ASSOCIATE



(415) 788-3111 tel
(415) 277-8009 fax
ndeguines@truckerhuss.com

EDUCATION

J.D., 2020
University of California,
College of the Law, San Francisco
(formerly UC
Hastings)

B.A., 2016,
Political Science
University of Portland

PROFESSIONAL CAREER

2020 – Present
Associate
Trucker Huss
San Francisco, California

PROFESSIONAL LICENSES AND AFFILIATIONS

Member, The State Bar of California
Member, The State Bar of Oregon
Member, Western Pension & Benefits Council

Nicolas D. Deguines focuses his practice on representing employers in Employee Retirement Income Security Act of 1974 (ERISA), employee benefits, and executive compensation matters. He concentrates in the area of retirement plans and advises clients on issues regarding 401(k) plans, cash balance plans, money purchases plans, and defined benefit plans. He also regularly works with multiemployer plans, 403(b) plans, 457(b) plans, and nonqualified deferred compensation plans.

Nicolas regularly advises clients in the following areas:

- Drafting plan documents, plan amendments, SPDS, SMMs, and other participant notices
- Drafting resolutions and plan amendments for plan mergers, terminations, spinoffs, and freezes;
- Preparing applications under IRS and DOL correction programs, including the EPCRS, VCP and DFVCP;
- Reviewing and negotiating service provider agreements and investment management agreements;
- Preparing plan committee charters, bylaws, and resolutions;
- Providing fiduciary training to plan committees or to others who serve as the fiduciary of ERISA plans;
- Conducting M&A due diligence;
- Resolving compliance issues raised in connection with investigations or audits by the DOL or IRS;
- Preparing submission to the IRS and DOL, including Form 5500, Form 5310, and the Top Hat Plan Statement;
- Drafting 457(b) plans, restricted stock purchase plans, restricted stock agreements, and promissory notes;
- Counseling clients on law changes, including the CARES Act, SECURE 1.0 and Secure 2.0;
- Counseling clients on DOL and IRS guidance, including cybersecurity, ESG and cryptocurrency;
- Counseling clients on the controlled group and affiliated service group rules;
- Counseling clients on ERISA's prohibited transaction rules and exemptions; and
- Reviewing Qualified Domestic Relations Orders and Power of Attorney documents submitted to plans.

Nicolas was recognized as a "Rising Star" by the Northern California Super publication in 2023.

ABOUT TRUCKER HUSS

With more than 30 legal professionals practicing solely in employee benefits law, Trucker Huss is one of the largest employee benefits specialty law firms in the country. Our in-depth knowledge and breadth of experience on all issues confronting employee benefit plans, and their sponsors, fiduciaries and service providers, translate into real-world, practical solutions for our clients.