

Brandon P. Long

Shareholder, Director

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Overview

Brandon Long is an experienced, AV Preeminent-rated employee benefits attorney. He represents regional and national clients with thousands of employees, including large publicly traded corporations and governmental entities. Clients seek his advice for practical, creative solutions to complex problems, as well as his ability to make highly technical concepts understandable to executives, employees, and other lawyers.

Brandon currently serves as an elected member of McAfee & Taft's seven-member board of directors. Prior to being elected to the firm's board, he served for many years as the leader of the firm's Employee Benefits and Executive Compensation Group.

His achievements have earned him inclusion in the Chambers USA Guide to America's Leading Lawyers for Business, Oklahoma Super Lawyers, and The Best Lawyers in America (employee benefits/ERISA law). He has previously been selected by Best Lawyers as the "Oklahoma City Employee Benefits (ERISA) Lawyer of the Year," an honor only given to a single lawyer in each legal specialty in each market.

Brandon is a frequent author and speaker on employee benefits topics nationwide and has played key advisory and leadership roles in a number of leading industry organizations, including the SouthWest Benefits Association (past president), the Employee Benefits Institute of Kansas City (steering committee), the American Bar Association (co-chair, Employee Benefits Subcommittee on Self Correction, Determination Letters, and Administrative Practices), the Gulf Coast TE/GE Council, and the Oklahoma Board on Legislative Compensation (appointed member). His passion for advocating for employer-sponsors of health plans also led him to co-found the Oklahoma Employers Healthcare Alliance, an employer coalition committed to educating and empowering employers and their employees to make informed healthcare-related decisions, as well as promoting healthcare quality, cost-effectiveness, transparency, and accountability.

Admissions

Oklahoma, 2004

Texas, 2005

District of Columbia, 2012

Chickasaw Nation, 2013

U.S. District Courts for the Western and Northern Districts of Oklahoma

U.S. District Court for the Northern District of Texas

U.S. District Court for the District of Colorado

U.S. Courts of Appeals for the Fifth, Eighth and Tenth Circuits

U.S. Supreme Court

Education

LL.M., Taxation, Villanova University

J.D., *summa cum laude*, Oklahoma City University, 2004; Outstanding Academic Performance Award; Oklahoma Bar Association Outstanding Graduate Award; Berry-Opala Outstanding Graduate Award; Articles Editor, Oklahoma Law Review; Editor-in-Chief Award; Outstanding Comment Award; West Group Award for Outstanding Scholastic Achievement; Judge Tom Brett Award; Merit Scholar; Lloyd Henry Scholar; numerous CALI Awards

B.S. (Accounting), University of Central Oklahoma, 2000

A.A.S. (Legal Assistant Studies), Rose State College, 1996

Brandon's practice is focused on matters involving qualified retirement plans, health and welfare plans, and executive compensation. He routinely advises boards and board committees regarding fiduciary and investment issues and the compliance aspects of new or evolving laws. A portion of his practice is also devoted to ERISA litigation, including the defense of employers in benefits litigation and advocating for employers and employer plans in appellate litigation. Brandon also provides comments to legislators and regulators on what the law should be, and has submitted amicus briefs to courts encouraging decisions that help employer plans and their covered participants.

More than 25 years ago, Brandon started in the mail room of another large Oklahoma City firm, worked as a legal assistant while going to law school at night, and graduated ranked first in his law school class. He then practiced with large national and international law firms in Dallas and Washington, D.C. before returning to his hometown and joining McAfee & Taft. He holds a master of laws in taxation from the Villanova University School of Law.

Outside of the firm, Brandon chairs the Oklahoma City University School of Law Executive Board and serves on the board of directors for the Regional Food Bank of Oklahoma.

Representative Experience

- Submission of amicus brief in the United States Supreme Court in *Rutledge v. PCMA*, No. 18-540 (2020).
- Advises companies of all sizes regarding complex compliance issues associated with their retirement plans.
- Prepares and negotiates voluntary correction filings with the IRS under the Employee Plans Compliance Resolution System (EPCRS) for qualified retirement plans, including anonymous submissions for company-threatening issues and/or creative solutions to difficult problems.
- Regularly conducts legal plan audits for qualified retirement plans to identify legal risks prior to potential audits by the IRS or the U.S. Department of Labor.
- Advises Indian tribal clients and consultants regarding cutting-edge and extremely complicated employee benefits and tax issues, including sovereignty issues, comments to the IRS regarding proposed regulatory action, identification and separation of government and so-called "commercial" employees and plans, benefits structuring, entity structuring, controlled group issues, deferred compensation and health care reform.
- Representation of clients before the IRS during plan audits.

Professional Organizations and Memberships

Oklahoma County Bar Association

Oklahoma Bar Association

State Bar of Texas

American Bar Association (Co-Chair, Employee Benefits Subcommittee on Self Correction, Determination Letters, and Administrative Practices; Vice Chair, Employee Plans and Executive Compensation Group Committee on Fiduciary Responsibility, Administration, and Litigation)

Oklahoma Employers Healthcare Alliance (Co-Founder)

SouthWest Benefits Association (Past President)

Employee Benefits Institute of Kansas City, Inc. (Steering Committee)

Gulf Coast TE/GE Council (Member)

Civic Involvement and Leadership

Oklahoma City University School of Law (Chair, Executive Board)

Regional Food Bank of Oklahoma (Board of Directors)

Big Brothers Big Sisters (Big Brother, 1994-2007)

Leadership Oklahoma (Class XXVIII)

Leadership Oklahoma City LOYAL Program (Class V)

Oklahoma Board on Legislative Compensation (Member)

- Representation of clients before the U.S. Department of Labor during investigations and in correcting plan errors.
- Advises clients regarding their fiduciary responsibilities.
- Advises clients regarding prohibited transaction issues.
- Advises clients regarding employee stock ownership plans, including difficult S corporation issues. Also represents clients with ESOPs that also have a 401(k) feature — or so-called “KSOPs.”
- Conducts due diligence on employee benefits issues related to mergers and acquisitions.
- Advises clients regarding health and welfare plans, including healthcare reform issues, multiple-employer welfare arrangements, ERISA preemption issues, and COBRA.
- Obtains private letter rulings for clients from the Internal Revenue Service on unique tax issues.
- Successful representation of major insurance company in the United States Supreme Court in *Safeco Insurance Company of America v. Burr*, 551 U.S. 47 (2007).

Honors and Awards

- Listed in the *Chambers USA Guide to America’s Leading Lawyers for Business*
- Selected by peers for inclusion in *The Best Lawyers in America* (employee benefits/ERISA law)
- Named “Oklahoma City Employee Benefits (ERISA) Lawyer of the Year” for 2021 by *The Best Lawyers in America*
- Listed in *Oklahoma Super Lawyers*
- Rated AV Preeminent by Martindale-Hubble Peer Review Ratings
- Inducted in the Rose State College Alumni Hall of Fame (2014)
- Named to *Oklahoma Magazine’s* 40 under 40 list of outstanding young professionals (2014)
- Honored with Oklahoma County Bar Association’s Outstanding Young Lawyer Award (2011)
- Named a finalist for Leadership Oklahoma City’s Paragon Award (2011)
- Honored with Oklahoma City University School of Law’s Outstanding Young Alumnus Award (2010)
- Honored with *The Journal Record’s* Leadership in Law Award, recognizing legal professionals for their professional and civic contributions to the state (2009)
- Honored with the Oklahoma County Bar Association’s Community Service Award (2009)
- Honored with the Oklahoma County Bar Association’s Young Lawyers Division Outstanding Director Award (2008)