Levi K. Logan

Partner

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Levi Logan is a member of the firm's Multi-Employer Plan & Employee Benefits, Corporate & Business Law, and Private Clients Practice Groups. Mr. Logan's Practice is focused mainly on employee benefits. Mr. Logan has a significant background in providing advice for pension and retirement plans, profit-sharing plans, health and welfare plans, and apprenticeship programs.

Prior to joining the firm, Mr. Logan worked for a Pittsburgh law firm for several years. While in law school, he served an externship with the City of Pittsburgh Housing Code Enforcement office; he also served as a Legal Intern for the U.S. Department of Housing and Urban Development and as a Legal Intern for the Neighborhood Transformation Independent Study for Blueprint Communities.

He received his J.D. from the University of Pittsburgh School of Law in 2007. For his high academic achievement, he was awarded a W. Edward Sell and Cordelia F. Sell Scholarship. Mr. Logan was a member of the University of Pittsburgh Journal of Technology Law and Policy. In 2003, he received his B.S. in Psychology from the University of Pittsburgh and graduated cum laude. While there, he was a member of the Academic Achievement Blue Club for student-athletes and the Dean's List. He also received varsity letters as a member of the Cross Country and Track and Field teams.

He resides in Munhall with his wife, Jacqueline, and their children, Kellan, Felicity, and Alister.

Capabilities

- Corporate & Business Law
- Multi-Employer Plan & Employee Benefits
- Private Clients

Representative Matters

- Plan design, drafting, and compliance with the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code.
- Prepare and interpret plan documents, amendments, trust agreements, and summary plan descriptions.
- Counsel plan sponsors and fiduciaries on federal and state tax compliance requirements for employee benefit plans, and resolving operational and document failures.
- Advising on all facets of plan compliance and administration with regards to recent legislative action including COVID-19 relief legislation, the SECURE ACT, and MPRA.
- Representing multiemployer pension plans on withdrawal liability assessments and reviews.

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- Counsel clients in transactions involving the buying and selling of privately held businesses, the acquisition and divesture of subsidiaries, divisions, operating groups, and significant operating assets.
- Advise individuals with respect to their estate planning goals, which may include preserving their estate for their spouse or children and grandchildren, minimizing the impact of capital gains taxes, income taxes or death taxes, avoiding guardianship, avoiding probate, family business succession planning, and charitable giving.

Professional/Community Involvement

- Pennsylvania Bar Association, Member
- Allegheny County Bar Association, Member
    - Probate and Trust Law Section
- International Foundation of Employee Benefit Plans, Member
- Transitional Services, Inc., Board Chairman
    - A nonprofit devoted to transitioning individuals with physical and intellectual disabilities into communities by providing housing and rehabilitation services.

Bar Admissions

- Pennsylvania

Court Admissions

- U.S. District Court for the Western District of Pennsylvania

Education

- J.D., University of Pittsburgh School of Law, 2007
- B.S., University of Pittsburgh, 2003, *cum laude*

Writing/Speaking

- "Apprenticeship and Training Funds," Co-author, Trustee Handbook, 8th Ed., International Foundation of Employee Benefit Plans, 2017.