



Founded in 1920, Miller & Chevalier is a longstanding Washington, D.C. law firm with a global perspective and leading practices in tax, employee benefits, international, litigation, and government affairs. The firm's clients include more than 40 percent of the Fortune 100 and more than 30 percent of the Global 100. Miller & Chevalier is a trusted partner to clients in the United States and around the world, providing solutions to their most complex problems, as well as counsel that enables clients to seize new opportunities.

Litigation

Roughly two-thirds of all the firm's engagements are litigation related. Our clients have selected Miller & Chevalier to handle some of their most significant and complex litigation matters, many involving groundbreaking or unresolved issues. One of the key strengths of Miller & Chevalier's litigation practice is our ability to combine our extensive trial experience in civil and criminal cases, both jury and non-jury, with deep substantive expertise in core specialties, including ERISA and fiduciary issues, tax, white collar crime and internal investigations, False Claims Act and qui tam cases, government contracts, IP litigation under Section 337, and complex commercial litigation. Our lawyers have appeared before more than 25 different federal agencies, many state courts, the vast majority of the federal trial courts in the country, every federal court of appeals, the International Trade Commission, and the United States Supreme Court.

Since ERISA's enactment in 1974, the firm has represented insurance companies, health maintenance organizations, large employers, self-funded employee benefits plans, and even ERISA participants. Miller & Chevalier's ERISA and Fiduciary Litigation team routinely handles all types of litigation arising under ERISA, including class action lawsuits concerning challenges to benefits denials, exclusions from coverage, fiduciary liability, and subrogation and reimbursement matters. Our team includes former DOL and IRS counsel uniquely situated to understand the enforcement perspectives of both agencies, as well as lawyers who began their career dedicated to ERISA litigation and trial lawyers who have developed extensive experience in ERISA matters.

The firm currently represents ERISA qualified plans in multi-million dollar breach of fiduciary duty actions against former fiduciaries. These matters focus on protecting the rights of employees and retirees whose pension plans have failed and are now under the administration of, and subject to the insurance guarantees provided by, the Pension Benefit Guaranty Corporation (PBGC). While the PBGC's actions are governed by ERISA, the ERISA rules applicable to it are distinct and exceedingly complicated. Indeed, pursuit of challenges to the PBGC's benefits determinations requires a comprehensive understanding of ERISA, an ability to navigate the PBGC's own informal administrative process, and an ability to manage complex litigation brought by large groups of employees and retirees who have been adversely affected by the PBGC's decisions. The firm has handled multiple matters involving the PBGC, and understands the unique challenges presented in these cases.

Employee Benefits

The employee benefits and employment tax practice provides consulting, planning, and controversy services. The practice has experience in such areas as qualified plans, non-qualified deferred compensation, non-ERISA fringe benefits, health and welfare benefits, payroll taxes, worker classification, information reporting, and penalty abatement. In addition to advising clients on day-to-day compliance issues, the team has a well-established reputation for guiding companies through complex and high-stakes projects, negotiating executive agreements and structuring and designing equity-based compensation, as well as counseling clients on wage and deduction treatment of high profile executive perks, such as the entertainment use of corporate aircraft.



Tax

Since its founding as the first federal tax practice in the United States, Miller & Chevalier has successfully represented the most sophisticated corporate clients, both in the U.S. and throughout the world, in all facets of federal income taxation. Our clients come to us to solve the thorniest of tax issues, and we have litigated many of the most significant tax cases on record. We are able to resolve issues in Washington at their ultimate source because of the experience and knowledge that we have gained over the years from working in government, working cooperatively with government, and challenging government when required to represent our clients effectively. The firm's practice is focused on planning and tax controversy related to business transactions and reorganizations, international tax, tax accounting, financial products, transfer pricing, tax-exempt organizations, criminal tax, employee benefits, withholding issues, and tax policy.

Government Affairs

The government affairs practice is focused on getting results in Washington, D.C., and in capitals around the world. The practice has the knowledge and experience to help clients anticipate and influence regulatory and legislative developments, as well as respond strategically to changes in policy. The firm offers clients more than just access to key decision-makers - the firm also provides the substantive expertise and industry experience necessary to present clients' issues credibly and help them to achieve their objectives. Speaking to the policy depth of the practice, the firm's lawyers and professionals have served in the White House; the Executive Office of the President, including the National Security Council and the Office of the United States Trade Representative; Congress; the Departments of State, Treasury, Defense, and Homeland Security; the Internal Revenue Service (IRS); the Customs Service; the International Trade Commission; and the U.S. Nuclear Regulatory Commission.

International

Miller & Chevalier's international practice offers clients experience with a wide variety of trade and investment policy issues and with most aspects of the increasingly interrelated areas of international legal and regulatory compliance covered by U.S. laws and international agreements. Our lawyers and other professionals are recognized in the areas of antidumping, countervailing duty, safeguards and market disruption proceedings; intellectual property matters, including Section 337 litigation; customs; trade policy, legislation, regulation and global markets strategies; civilian and military export controls; economic sanctions; the FCPA and international anti-bribery laws; U.S. anti-boycott regimes, WTO and NAFTA dispute settlement; WTO and bilateral negotiations and compliance; and global regulatory compliance. We have years of experience solving client problems and advancing opportunities in U.S. and global markets, drawing when necessary on our network of proven trade professionals in key markets around the world.