

Matthew O. Young

Partner



New York, NY



myoung@pryorcashman.com



212.326.0179



Partner Matthew Young is a member of Pryor Cashman's Executive Compensation, ERISA & Employee Benefits, Labor + Employment, Corporate and Tax Groups. Matthew advises on transactional matters with a focus on employee benefits and compensation issues in the context of acquisitions, dispositions, securities offerings and financing arrangements. He represents a variety of executives and companies in the entertainment, fashion, health care, financial services and other industries.

A significant part of Matthew's practice involves the negotiation, review and preparation of employment, consulting and severance arrangements. He advises clients on the structure, implementation and administration of qualified and nonqualified employee pension, welfare and compensation plans, programs and arrangements, including:

- 401(k) plans
- Profit-sharing plans
- Employee pension plans
- Stock options, restricted stock and other equity-based arrangements
- Phantom equity plans
- Cash-based bonus arrangements and profits interest awards

Matthew also provides clients with general ERISA advice, including fiduciary obligations, and assists plan sponsors with compliance issues such as plan corrections under Employee Plans Compliance Resolution System (EPCRS) and Internal Revenue Service (IRS) plan determination letter requests.

Applying years of experience in ERISA, compensation and benefits matters, Matthew navigates the myriad requirements of ERISA, the Internal Revenue Code (including Section 409A), the Consolidated Omnibus Budget Reconciliation Act (COBRA) and the Family and Medical Leave Act (FMLA).

Advising Clients on Affordable Care Act Impacts and Compliance

Matthew offers in-depth knowledge of the Patient Protection and Affordable Care Act and its implications with respect to employee health care plans. He helps employers understand the Act's requirements as well as the changes that will be phased in over the coming years. Putting his experience to work, Matthew ensures that his clients are complying with the Act's maze of regulations.

Services

- Emerging Companies + Venture Capital
- Executive Compensation, ERISA + Employee Benefits
- Labor + Employment
- Tax

Education

- Boston University School of Law (LL.M., 2000)
- Washington and Lee University School of Law (J.D., 1999)
- Washington and Lee University (B.A., 1996)

Recognition

- Named to the *Super Lawyers – New York Metro* list as a “Rising Star” in employee benefits (2014)

Admissions

- New York, 2002
- Massachusetts, 2001

Professional Affiliations

- New York City Bar Association
- Worldwide Employee Benefits Network, treasurer and steering committee member, New York Chapter

Publications

February 12, 2026

New York State Secure Choice Savings Program Deadlines Are Coming

September 15, 2023

Rose and Young Discuss Fiduciary Exceptions in Attorney-Client Privilege
PlanAdviser

May 5, 2021

COVID-19 Paid Leave Tax Credits – An Update

April 6, 2020

Coronavirus Relief Bill (CARES Act) Passes Into Law

May 29, 2015

Releases and Section 409A – A Trap for the Unwary

December 3, 2014

Year-End Amendment Deadlines Loom for Cafeteria Plans

November 22, 2010

Last Chance for Companies to Correct Section 409A Document Failures Without Penalties

September 24, 2010

Discriminatory Health Plans Will be Subject to Significant Penalty Taxes