



## Ruth Wimer

Partner

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Ruth is an attorney and a certified public accountant with nearly 30 years of experience previously serving as a senior partner in the national tax department of a Big Four accounting firm. She focuses her practice on matters related to executive compensation, including international, employment taxes and payroll, fringe benefits, personal use of business aircraft, and qualified and nonqualified deferred compensation.

Ruth has extensive experience advising clients on complex compensation tax issues, including reporting and withholding. She has deep industry knowledge with respect to incentive compensation and multibillion-dollar fee deferral issues for hedge funds and private equity firms. She advises on large deduction timing issues in connection with mergers and acquisitions.

Ruth's practice includes structuring optimum ownership of private aircraft and business jets, factoring in deduction and income inclusion for personal use, excise tax, depreciation, Securities and Exchange Commission (SEC), Standard Industry Fare Level (SIFL), and Federal Aviation Administration (FAA) issues. Ruth frequently resolves a gamut of compensation issues such as employment taxes, stock options, Section 162(m), Section 83, deduction limitations, the entertainment disallowance, and a wide variety of fringe benefits, including health insurance.

# Key Matters

*Some of the experience represented below may have been handled at a previous firm.*

- Resolved worker misclassification issues for a major acquisition of professional medical practices.
- Restructured aircraft ownership for a foreign high-net-worth individual in compliance with FAA and Internal Revenue Service (IRS) requirements.
- Consulted on reporting and withholding issues for global workforce of a large international private company.
- Restructured aircraft ownership for a public company to comply with new foreign ownership of an operating company.
- Determined the employee count for an Affordable Care Act (ACA) employer mandate for a major East Coast hospital.
- Successfully defended a multimillion-dollar tax audit of casino-related companies.
- Guided a professional employer organization (PEO) through compliance with employment taxes in light of the Cencast decision.
- Prepared proxy disclosures for public companies with respect to personal travel on company airplane, and other fringe benefits.

# Recent Experience

Estrella Biopharma, Inc. Closes Business Combination with TradeUp Acquisition Corp.

Atlis Motor Vehicles, Inc. Closes Initial US\$10.0M Tranche of US\$30.0M Private Placement

Atlis Motor Vehicles Announces Anticipated Initiation of Trading on NASDAQ Exchange

# Recognitions

Ruth was recognized in *The Best Lawyers in America*® in 2022–2024 for Employee Benefits Law. She was also recognized by *The Legal 500 U.S.* in 2016 for her work on employee benefits and executive compensation matters.

# Activities

- Member, National Business Aviation Association, Tax and Regulatory Committee
- Member, Advisory Board Washington College of Law
- Certified Public Accountant

# Credentials

## EDUCATION

While working as a senior partner in the national tax department of a Big Four accounting firm, Ruth was the firm

resource on executive compensation, reporting issues, personal use of company aircraft, and nonqualified deferred compensation. Earlier in her career, she served as a tax law specialist with the Internal Revenue Service.

Ruth received her B.S and B.A. in Business Management from Georgetown University McDonough School of Business. She received her J.D. from American University – Washington College of Law, and her LL.M. in Tax from Georgetown University Law Center.

## ADMISSIONS

- District of Columbia

## Related Insights & News

In addition to authoring leading articles on tax topics, Ruth frequently speaks on compensation subjects, including for the American Bar Association (ABA), the American Institute of Certified Public Accountants (AICPA), the National Business Aviation Association (NBAA), the Federal Bar, and the Greater Washington Society of CPAs (GWSCPA).

### Recent Publications:

[“Employer Provisions in the Senate CARES Act,”](#) April 3, 2020

[“Senate Passes and President Trump Signs Historic Paid Leave Bill Related to COVID-19,”](#) March 19, 2020

[“COVID-19 Tax-Free Section 139 Benefits: Silver Lining on the Cloud of a Novel Disaster,”](#) March 16, 2020

[“House Passes COVID-19 Relief Bill,”](#) March 16, 2020

[“Traps for the Unwary: Common Mistakes in Applying Compensation Definitions Under Retirement Plans,”](#) March 12, 2020

[“PCORI Ten Year Extension Requires Filing This July 31st: Employers Self-Insured Health Plans Ending October 1 Through December 31, 2019, Take Note!”](#) February 25, 2020

[“Security Studies Can Provide Tax Benefits and Protect Valued Executives,”](#) October 28, 2019

[“Use of the Company Jet Just Became a Little Cheaper: DOT Releases Revised SIFL Rates for Use of Employer-Owned Aircraft,”](#) August 27, 2019

[“No Good Deed Goes Unpunished: Public and Other For-Profit Employers May Be Subject to New Section 4960 21% Excise Tax Originally Aimed at Non-Profits,”](#) April 1, 2019

[“Employer New Year Resolution: Use the Tax Benefits,”](#) January 10, 2019

[“Favorable Aircraft SIFL Calculations 2019 - Is Your Company Ready?,”](#) November 13, 2018

[“SIFL Season! Aircraft Travel Tally-Up for Executives,”](#) November 5, 2018

[“Notice 2018-76: IRS Issues Transition Relief to Continue 50% Client Meal Deduction,”](#) October 4, 2018

[“Not Quite as Bad as It Seems But Almost: IRS Notice 2018-68 Provides Tax Act Section 162\(m\) Change Guidance,”](#) September 27, 2018

[“IRS Issues Key Guidance on Amended Code Section 162\(m\),”](#) August 24, 2018

[“Possible Compensation Planning Opportunities in New Code Sec. 199A,”](#) August 10, 2018

[“Aircraft Business Tax Deductions: Top Ten for 2018 and Beyond,”](#) June 28, 2018

["IRS Issues Initial Guidance on Paid FMLA Tax Credit,"](#) April 13, 2018

["Employer Q&A Regarding New 2018 IRS Individual Income Tax Withholding Requirements,"](#) March 30, 2018

["Business Meals and Entertainment After the Tax Act: No More Fun and 50% Freebies,"](#) March 5, 2018

["Tax Reform: Form W-2 Significance for Pass-Through 20% Section 199A Deduction,"](#) January 18, 2018

["IRS Provides Individual Income Tax Withholding Guidance,"](#) January 16, 2018

["Q&A Regarding New IRS Individual Income Tax Withholding Guidance,"](#) January 11, 2018

["Benefit and Compensation Provisions in the Tax Cuts and Jobs Act,"](#) December 29, 2017

### **Recent Speaking Engagements:**

["CARES Act and Related COVID-19 Tax Considerations,"](#) June 19, 2020

["Advanced Tax/FAA/SEC Regulations,"](#) February 1, 2019

["Introduction to Tax/SEC/FAA Regulations,"](#) January 31, 2019

["Guaranteed Payments Under IRC 199A Regulations: Year-End Strategies to Maximize QBI Benefits,"](#) December 3, 2018

["SEC Disclosures, Perquisites, & Recent Enforcement Actions,"](#) October 15, 2018

["Maximizing Deductions in Light of the Section 162\(m\) Guidance,"](#) September 6, 2018

["Changes to Business Entertainment & Commuting,"](#) NBAA Business Aviation Taxes Seminar, May 11, 2018

["2018 Hot Topics for Health & Welfare Plans, Fringe Benefits, and Withholding Rates,"](#) February 1, 2018

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### **BLOG**

IRS Soars to New Heights on Audits of the Company Jet

MARCH 15, 2024

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### **IN THE MEDIA**

Ruth Wimer Discusses CEOs' Personal Use of Corporate Jets for Security with *Financial Times*

MARCH 7, 2024

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### **BLOG**

Just Out: Executive Travel on the Corporate Jet First Half 2024 Imputed Income Rates

FEBRUARY 12, 2024

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### **BLOG**

Benefits Bulletin – DOL Final Independent Contractor Rules and Benefit Plans

JANUARY 25, 2024

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### **RECOGNITIONS**

Winston Attorneys Recognized in *The Best Lawyers in America*® 2024

AUGUST 17, 2023

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#### IN THE MEDIA

Ruth Wimer Speaks at the 2022 NBAA Tax, Regulatory & Risk Management Conference

OCTOBER 19, 2022

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#### RECOGNITIONS

Winston & Strawn Attorneys Recognized in *The Best Lawyers in America*® 2023

AUGUST 18, 2022

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#### RECOGNITIONS

Winston Attorneys Named to 2021 Capital Pro Bono Honor Roll

JUNE 9, 2022

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#### NEWS

2020-2021 Pro Bono Impact Report

2020-2021

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#### RECOGNITIONS

Winston & Strawn Attorneys Recognized in *The Best Lawyers in America*® 2022

AUGUST 19, 2021

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#### BLOG

IRS Guidance on Claiming Refundable COBRA Premium Subsidy Tax Credit

JULY 30, 2021

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#### PODCAST

Episode 14: Retention Credit Opportunities

APRIL 16, 2021

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## Capabilities

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Labor & Employment

Restructuring & Insolvency

Employee Benefits & Executive Compensation

Executive Compensation Plans & Agreements

Tax

Tax Controversy & Criminal Tax

Health Care