

WILSON SONSINI

Peg Friel

RETIREMENT PLANS
SPECIALIST

Employee Benefits
and Compensation
Washington, D.C.

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FOCUS AREAS

Employee Benefits and
Compensation

EXPERIENCE

Peg Friel is a retirement plans specialist in the Washington, D.C., office of Wilson Sonsini Goodrich & Rosati, where she is a member of the employee benefits and compensation practice. She specializes in tax and ERISA matters related to qualified and nonqualified plans. Peg represents a variety of public and private clients, assisting with a wide range of tax-qualified retirement plan matters and nonqualified plan matters, including plan design, administration, and qualified retirement plan issues arising out of mergers and acquisitions.

Peg has substantial experience designing, drafting, and implementing all types of retirement plans, including qualified plans (both defined contribution and defined benefit plans). She counsels clients on administrative, fiduciary, and legal compliance issues related to qualified retirement plans. Peg also has extensive experience in preparing and negotiating the correction of operational failures and other matters before the Internal Revenue Service and Department of Labor.

CREDENTIALS

Education

- M.B.A., Sawyer School of Management, Suffolk University, 2000
- J.D., New England School of Law, 1999
Cum Laude
- B.A., English Literature, University of Southern Maine, 1996
Magna Cum Laude

Admissions

- Bar of the District of Columbia
- State Bar of Massachusetts

INSIGHTS

Select Publications

- Chapter on Form 5500 Reporting in the *403(b) Answer Book*, 2025

Select Speaking Engagements

- Presenter, “Testing 1, 2, 3: An Overview of Nondiscrimination Testing for Qualified Plans,” Spring 2025 AICPA & CIMA Conference
- Presenter, “Distributions: To Infinity and Beyond - An Overview of SECURE Act Changes to Distribution Options in Qualified Plans,” Spring 2025 AICPA & CIMA Conference