Gregory L. Needles is a partner in Morgan Lewis’s Employee Benefits and Executive Compensation Practice. Greg provides employee benefits advice to many employers concerning the day-to-day administration of their benefits plans, as well as their establishment and termination. His practice focuses on plans sponsored by tax exempt and governmental employers as well as those sponsored by large multinational corporations. Greg is an active speaker and writer on employee benefits and recently co-authored “Section 457(b)—One Code Provision, Two Distinct Types of Plan,” Taxation of Exempts, January/February 2015. He is a member of the editorial board of the Journal of Taxation and is the co-editor of the Compensation and Benefits Department. In addition, he testified before the U.S. House of Representatives Education and the Workforce Committee regarding the Affordable Care Act and its impact on colleges and universities.