

Ryan A. Less

Associate*

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Ryan Less practices as part of Shipman's Tax and Employee Benefits Practice Group. Ryan provides ERISA advice to a variety of employee benefit plan sponsors, including corporate, nonprofit, and governmental plans. He regularly advises on statutory and regulatory compliance matters arising in connection with employee benefit plans, programs and arrangements, including fiduciary duty questions, benefit plan participant eligibility, and resolution of plan errors under the IRS' Employee Plans Compliance Resolution System. He also advises clients on issues arising out of health and welfare plans, including preparation and implementation of plan documents, adoption materials and SPDs. He has experience with a broad range of employee benefits and executive compensation issues, including fringe benefits, split dollar life insurance policies, and ISOs.

Ryan, who also has his Master of Laws degree in Taxation, regularly advises clients on the structure and administration of non-qualified employee compensation arrangements, including the associated federal tax implications, and he represents clients in negotiations with the Internal Revenue Service.

Ryan is admitted to practice in Oklahoma and Illinois and is a member of the American Bar Association's Taxation Committee, as well as its Joint Committee on Employee Benefits.

**Admitted only in Oklahoma and Illinois*

Distinctions

- Listed in Best Lawyers: Ones to Watch® in America: Corporate Governance and Compliance Law, Employee Benefits (ERISA) Law (2026)

Professional Affiliations

- American Bar Association, Taxation Committee
- American Bar Association, Joint Committee on Employee Benefits

Credentials

Education

- The University of Tulsa College of Law, J.D., 2020, with honors
- Northwestern Pritzker School of Law, LL.M, 2023, Taxation
- Western Michigan University, B.A., 2017

Bar Admissions

- Oklahoma
- Illinois