## **SUMMARY STATEMENT**

Huber v. Lightforce USA, Inc., Docket No. 41887

Huber brought this action alleging that Lightforce USA breached an employment agreement by not paying Huber twelve months' pay upon his termination, and that Lightforce denied Huber his deferred compensation benefit in violation of ERISA. The district court ruled that Lightforce owed Huber twelve months' pay, but that Huber forfeited the ERISA benefit. The district court also awarded Lightforce attorney fees and costs. The Supreme Court affirmed the district court's ruling that the deferred compensation benefit was a "top hat" plan under ERISA, and that Huber forfeited the benefit. The Court reversed the district court's ruling that the twelve months' pay was not wages under the Idaho Wage Claim Act, and ordered the judgment to be trebled. The Court also vacated the district court's award of attorney fees and costs, holding that ERISA precluded the court from awarding Lightforce attorney's fees and costs for the ERISA claim under state law.