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**Louis T.
Mazawey**
Principal

PRACTICES

Plan Design and Taxation
Executive Compensation
Governmental Plans
Multiemployer/Taft-Hartley Plans

EDUCATION

J.D., Georgetown University Law
Center
B.S., New York University, *Phi Beta
Kappa*

BAR & COURT ADMISSIONS

District of Columbia

Louis T. Mazawey has over 35 years of experience with the firm working on matters related to the tax aspects of employee benefits. He has served as counsel to major insurance companies and a variety of plan sponsors, including corporate employers, multiemployer plans, trade associations, and public retirement systems. Mr. Mazawey has worked with virtually all forms of benefit plans and compensation arrangements, including qualified plans, 403(b) and 457 plans, IRAs, employee stock ownership plans, executive compensation, retiree medical benefits, plan terminations, mergers and spinoffs, the tax treatment of plan participants, the unrelated business income tax, and the use of life insurance and annuities in employee benefit programs.

In the course of his practice, Lou has helped develop, and assisted clients with implementing, a wide variety of benefit strategies involving, among other things:

- creative uses of insurance products in qualified and nonqualified benefit plans and trusts,
- innovative approaches for pre-funding retiree medical and life insurance benefits or for moving the liabilities themselves off the balance sheet, and
- strategies for using surplus pension assets, including 401(h) accounts and providing other non-pension benefits.

Mr. Mazawey is a frequent speaker and writer on issues in the employee benefits area. He co-chairs the annual ALI-ABA Program, *Retirement, Deferred Compensation and Welfare Plans of Tax-Exempt and Governmental Employers* presented each September in Washington, D.C. He serves on the editorial boards of the *Journal of Deferred Compensation* and the *Journal of Pension Planning and Compliance*. He is also an active member of the Employee Benefits Committee of the Tax Section of the American Bar Association where he has chaired various Subcommittees and Task Forces.

Biography Continued

HONORS & DISTINCTIONS

Editorial Board, *Journal of Pension Planning and Compliance*

Editorial Board, *Journal of Deferred Compensation*

Former Adjunct Professor, Georgetown University Law Center

Listed, *The Best Lawyers in America*, Employee Benefits Law (1989-2012)

Listed, *The Legal 500 US*, Tax Law, Employee Benefits & Executive Compensation (2007-2011)

Listed, *Super Lawyers*, Employee Benefits and Tax (2007-2011)

Listed, *Chambers USA: America's Leading Lawyers for Business*, Employee Benefits & Executive Compensation (2006-2011)

PROFESSIONAL AFFILIATIONS

Employee Benefits Committee, American Bar Association

Charter Member, American College of Employee Benefits Counsel