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**David W.
Powell**
Principal

PRACTICES

Plan Design and Taxation
Executive Compensation
Governmental Plans

AREAS OF FOCUS

International Benefits

EDUCATION

J.D., University of Texas Law School
B.B.A., *cum laude*, Southern
Methodist University
Certified Public Accountant

BAR & COURT ADMISSIONS

District of Columbia
Louisiana
New York
Texas

David W. Powell has worked on tax and ERISA issues relating to all types of employee pension and welfare benefit plans for over 26 years. He specializes in qualified plans of public companies including 401(k), profit sharing, pension and cash balance plans, and international benefits tax issues. Mr. Powell is a leading expert on the subject of Employee Stock Ownership Plans (ESOPs) for public companies, nonqualified deferred compensation plans, including SERPs and other types of top hat and executive compensation arrangements and Code section 409A, plans for tax exempt organizations, including churches, and plans for governmental employers. Mr. Powell speaks and writes frequently on these subjects from the perspective of both employers and financial service providers.

HONORS & DISTINCTIONS

Listed, *The Best Lawyers in America*, Employee Benefits Law (2006-2012)

Listed, *The Legal 500 US*, Tax Law, Employee Benefits (2009-2011)

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

Chair, Exempt Organization and Governmental Plans Subcommittee,
Employee Benefits Committee, American Bar Association Section of
Taxation

U.S. Editor, *Journal of the International Employee Benefits Lawyers
Association*

Co-Editor, *457 Answer Book*

Editorial Advisory Board, *Journal of Deferred Compensation* (Aspen
Publishers)

Author, *BNA Tax Management Portfolio No. 372, Church and
Governmental Plans*

PROFESSIONAL AFFILIATIONS

American College of Employee Benefits Counsel

Former President, Washington Employee Benefits Forum

American Institute of Certified Public Accountants

Biography Continued

National Association of Public Pension Attorneys

Private Sector Advisory Committee, OECD Working Party on Private Pensions

Bar Association of the District of Columbia

New York State Bar Association

Texas Bar Association

Louisiana Bar Association