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EMAIL

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EDUCATION

University of Pennsylvania Law School

JD

Johns Hopkins University

BA, with general and departmental honors

ADMISSIONS

District of Columbia

New York

U.S. Court of Appeals Ninth Circuit

U.S. District Court District of Columbia

David Levine

Principal | Executive Committee Chair

David Levine advises plan sponsors, advisors, and other service providers on a wide range of employee benefits matters, from retirement and executive compensation to health and welfare plan matters.

David advises on the design and redesign of complex retirement, executive, and health and welfare plans; ongoing, day-to-day counseling of plan sponsors; in-depth compliance reviews of corporate and governmental benefit programs; alternative products and assets, including venture capital, private equity, and cryptocurrency, for IRA, HSAs, and 401(k) plan service providers; products and compliance for retirement and health service providers, and representation of tax-exempt organizations with respect to issues involving corporate governance, executive compensation, and unrelated business income tax liability.

David was previously the Chair of the IRS Advisory Committee on Tax Exempt and Government Entities (2011-2013) and is currently a member of the Executive Committee of the Defined Contribution Institutional Investment Association and serves in a number of leadership roles in the American Bar Association Tax Section's Employee Benefits Committee. David regularly speaks on plan design, fiduciary governance, and legislative issues and contributes a recurring column to *NAPA Net — The Magazine*. He is recognized in the *Chambers USA* guide for Employee Benefits & Executive Compensation.

“He really is somebody we trust implicitly. He always does a good job of understanding where we are and need to go. He is able to deliver value in terms of helping us accomplish what we need to.”

— Client

PROFESSIONAL AFFILIATIONS

Member, *Law360* Benefits Editorial Board (2023)

Past Chair, IRS Advisory Committee on Tax Exempt and Government Entities (ACT)

Chair, Legislative Subcommittee, Employee Benefits Committee, Tax Section,
American Bar Association

General Counsel, Japan-America Society of Washington, DC

HONORS & DISTINCTIONS

- Listed, *Chambers USA: America's Leading Lawyers for Business*, Employee Benefits and Executive Compensation (2008-2023)
- Listed, *The Best Lawyers in America*, Employee Benefits (ERISA) Law (2013-2024)
- Leading Lawyer, *The Legal 500 US*, Employee benefits, executive compensation and retirement plans: design (2019-2022)
- Leading Lawyer, *The Legal 500 US*, Employee benefits, executive compensation and retirement plans: transactional (2019)
- Listed, *The Legal 500 US*, Employee Benefits and Executive Compensation (2008-2014)
- Leading Lawyer, *The Legal 500 US*, Tax Law, Employee Benefits (2008)
- Listed, *Super Lawyers*, Employee Benefits, Tax (2013-2021)
- Listed, *Lawdragon's Guide to World-Class Employment Lawyers* (2014)
- Member, BNA Tax Management Compensation Planning Advisory Board
- Contributing Author, *ERISA: A Comprehensive Guide (3rd Edition)*
- Contributing Author, *403(b) Answer Book*
- Editorial Contributor, NAPA Net — The Magazine
- Editorial Contributor, "Employee Benefits Corner," *TAXES - THE TAX MAGAZINE*
- Editorial Contributor, *Employee Benefit News Legal Alert*

We make it a priority at Groom to approach each new client engagement as an opportunity to start a lasting relationship.