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EDUCATION

Georgetown University Law Center

JD

New York University

BA

ADMISSIONS

District of Columbia

Louis T. Mazawey

Principal

Louis Mazawey brings decades of experience as an authority on the tax aspects of employee benefits in all forms to his work at Groom.

As counsel to major insurance companies and a variety of plan sponsors—including corporate employers, trade associations, and public retirement systems—Lou has worked closely with 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, unrelated business income tax, and the use of life insurance and annuities in employee benefit programs.

Lou has helped develop and implement 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; strategies for using surplus pension assets, including 401(h) accounts and providing other non-pension benefits; and techniques for de-risking pension liabilities, including retiree cash-outs and annuity transactions.

PROFESSIONAL AFFILIATIONS

Employee Benefits Committee, American Bar Association

Charter Member, American College of Employee Benefits Counsel

President, Foundation for Peripheral Neuropathy (2016-present)

Board Member, Signature Theatre, Arlington, VA (2019-present)

HONORS & DISTINCTIONS

- Editorial Board, *Journal of Pension Planning and Compliance*
 - Editorial Board, *Journal of Deferred Compensation*
 - Former Adjunct Professor, Georgetown University Law Center
 - Listed, *Chambers USA: America's Leading Lawyers for Business*, Employee Benefits & Executive Compensation (2006-2023)
 - Listed, *The Best Lawyers in America*, Employee Benefits (ERISA) Law and Tax Law (1989-2024)
 - Lawyer of the Year, *The Best Lawyers in America*, Employee Benefits (ERISA) Law - Washington, D.C. (2014)
 - Listed, *Super Lawyers*, Employee Benefits and Tax (2007-2021)
 - Listed, *Washingtonian Magazine*, Washington, DC's Best Lawyers: Tax (2018)
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The great thing about Groom is that I can walk down the hall to get a colleague's expert opinion on, for example, Title IV rules for multi-employer plans.