

Life as a Tax Law Specialist at a Boutique Employee Benefits Law Firm

[David Block](#)

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Summary

- Groom Law Group is the nation's largest and preeminent employee benefits law firm with a highly specialized benefits practice.
- David Block joined Groom Law Group after my clerkship at the recommendation of a professor to engage in substantive, intellectually rigorous work and develop close relationships with colleagues and mentors.
- David Block developed a niche practice focused on health and welfare tax, fringe benefits, and employment tax, and tax-exempt organizations.



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I started my legal career on a fairly traditional path, practicing for a little over a year at a large, international law firm. While I had the opportunity to work on exciting, multibillion-dollar deals and received excellent training, I recognized at this early stage of my career that my passion was working on highly complex, intellectually challenging technical tax matters. This realization led me to pursue an LL.M. in Tax Law at NYU and clerk on the U.S. Tax Court for Judge Robert P. Ruwe.

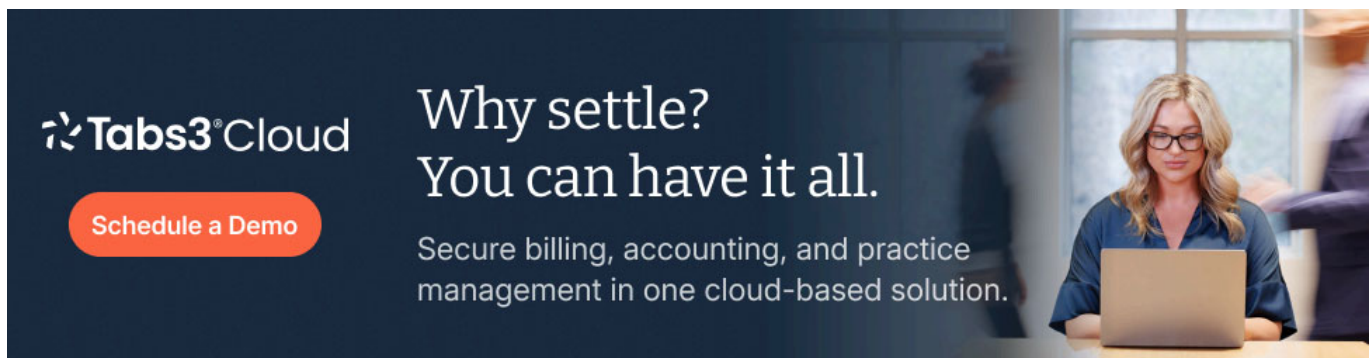
After immersing myself in the rigorous work of interpreting contradictory Code provisions and archaic Treasury regulations during my time at NYU and the Tax Court, I knew I wanted my legal practice to be focused on the cutting edge of this nuanced and intellectually rigorous specialty.

While searching for a job during my clerkship, a former law professor encouraged me to consider a boutique tax practice generally, and, in particular, recommended I consider Groom Law Group. Groom Law Group is the nation's largest employee benefits law firm and includes litigators, health and retirement plan attorneys, and policy advocates. The Internal Revenue Code intersects with employee benefits law in a number of areas, including qualified and nonqualified retirement plans, health and welfare benefits, fringe benefits, payroll, and employment tax matters.

My professor made two observations that ultimately shaped my decision. First, he noted that at a boutique law firm, I would likely have the opportunity to engage in substantive, intellectually rigorous work much earlier than I would at a large, international firm. And second, he noted that in a world of multibillion-dollar law firms with thousands of lawyers spanning the globe, a boutique law firm might offer me the opportunity to learn the craft of lawyering in a close-knit, highly personal environment. Both of those observations proved true at Groom.

Today, I practice in a specialized subset of tax and employee benefits law, focusing on health and welfare tax, fringe benefits and employment tax, and tax-exempt organizations. My niche is more specialized than that of many tax or employee benefits lawyers and sits at the intersection of some of the most complex and evolving areas of the Internal Revenue Code. This practice requires not only technical knowledge of the Code and Treasury regulations, but also an understanding of how those rules interact with ERISA, trust law principles, and informal IRS and DOL practice.

By developing a specialized niche at Groom, I have had the opportunity to work on projects at the forefront of my field. For example, I have helped clients obtain 13 private letter rulings, submitted comment letters on proposed Treasury regulations, and drafted numerous legal opinions addressing highly technical and ambiguous areas of tax law. These projects require not only a mastery of the Code, but also a deep understanding of IRS administrative practice and client objectives and risk tolerance.



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At a larger firm or in a more generalist tax or employee benefits practice, it is unlikely I would have developed the same depth of experience in these highly technical areas. Because clients often turn to Groom for solutions to their most challenging and complex employee benefits law questions, I regularly work on unsettled or ambiguous areas of law. Moreover, the firm's emphasis on specialization allows attorneys to become true subject-matter experts.

By far the most rewarding aspect of my practice, however, has been the close relationships I have developed with colleagues. In a "one-office" boutique law firm, relationships matter. I have formed particularly close working relationships with multiple partners at the firm who are among the nation's most prominent practitioners in their fields. These include lawyers who drafted the Treasury regulations I work with daily, authored private letter rulings that shape industry practice, or teach at leading law schools. Over time, those professional relationships have evolved into genuine friendships. Further, as a consequence of the highly specialized nature of Groom's service model, Groom attorneys must rely on one another to provide high-quality, cost-effective client service.

Another benefit of practicing as a specialist at a boutique firm is, perhaps counterintuitively, stability through specialization. Health and welfare tax, fringe benefits and employment tax, and exempt organizations tax are complex areas of law with high barriers to entry. Developing expertise in these areas has allowed me to add value to clients early in my career while also giving me job stability. Further, the specialization has allowed me to become a "go-to" attorney for Groom colleagues and clients.

For young lawyers considering their career paths, a specialist practice at a boutique law firm is not for everyone. It demands genuine intellectual curiosity about a narrow subject matter and comfort with responsibility early in your career. But for those who are drawn to deep technical engagement and close professional relationships, it offers an intellectually rewarding and professionally fulfilling way to practice law.

Author



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