



## David M. Glaser

Partner

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David Glaser is a nationally recognized authority on the design and operation of qualified pension plans (including defined benefit, cash balance, 401(k) and other defined contribution plans), non-qualified deferred compensation programs and welfare plan arrangements, and co-chairs the Firm's Employee Benefits and Executive Compensation practice group. He advises clients on legal issues regarding the investment of pension plan assets, on choices of investments offered under participant directed plans, and on related administrative and fee concerns. Mr. Glaser designs and negotiates employment agreements, negotiates the benefits and compensation provisions involved in mergers and the purchases and sales of business units and entities, and advises on the coordination of benefits and compensation programs following mergers and business acquisitions. A significant portion of Mr. Glaser's practice involves the special issues surrounding the design of compensation and deferred compensation arrangements for not-for-profit entities. Mr. Glaser has published numerous articles on benefits-related topics, and has lectured widely.

### Education

- New York University School of Law (J.D., 1980)
  - Editor, *New York University Journal of International Law and Politics*
- Massachusetts Institute of Technology (S.B., 1977)

### Admissions

- New York

### Professional Activities

MEMBERSHIPS: Fellow of the American College of Employee Benefits Counsel; American Benefits Council (Past Member, Board of Directors, 1990-1995); American Bar Association (Tax Section, Committee on Employee Benefits); New York State Bar Association (Tax Section; Committee on Qualified Plans); Association of the Bar of the City of New York

HONORS: Recognized as a leading lawyer in *The Best Lawyers in America*® in the area of Employee Benefits (ERISA) Law and named in *Super Lawyers* in the area of Employee Benefits/ERISA

### Publications

- "Domestic Partner Health Benefits" *Practical Law, The Journal* (November 2012) and *Practical Law Company's Employee Benefits & Executive Compensation* (September 2012)
- "Terminating a 403(b) Plan: Final Regulations Give a Green Light, but Employers Should Proceed with Caution," *Tax Management Compensation Planning Journal* (November 2011)
- "Redefining 'Dependent:' Unexpected Impact on Benefit Plans," *New York Law Journal* (December 2004)
- "Impact of Same-Sex Marriages in Massachusetts on Employee Benefits Law: What Employers Need to Know," *Tax Management Compensation Planning Journal* (September 2004)
- "Coverage Requirements and Minimum Participation Standards for Qualified Plans," *PLI Understanding ERISA* (1989–2010), *PLI The Evolving World of ERISA* (2011), *PLI ERISA: The Evolving World* (2012–2014)
- "Deferred Compensation for Employees of Not-for-Profit Entities," *Law Education Institute* (January 2003)
- "The Impact of Sarbanes-Oxley on Split-Dollar Life Insurance," *New York Law Journal* (October 2002)
- "Economic Growth and Tax Relief Reconciliation Act of 2001," *Journal of Compensation and Benefits* (September–October 2001)
- "Pension Simplification for 401(k) Plans Under the Small Business Job Protection Act of 1996," *Journal of Compensation and Benefits* (November/December 1996)
- "Additional Guidance Issued by the IRS and the PBGC on the Retirement Protection Act of 1994," *Compensation and Benefits Management* (Spring 1996)
- "IRS Announces Audit Program for § 403(b) Arrangements Maintained by Tax Exempt Institutions," *BNA Tax Management Compensation Planning Journal* (October 1994)
- "Corporate Tax Changes: A Closer Look - The Omnibus Budget Reconciliation Act of 1993," *Business Credit* (April 1994)
- "The Clinton Health Care Proposal: An Overview," *501(c)(3) Monthly Letter* (February and April 1994)
- "Domestic Partner Benefits: Issues to Ponder," *Employee Benefit News* (January 1994)
- "Facing Domestic Partner Issues," *Business Health* (February 1994)
- "Employer Contributions Based on Age and Service: A §401(a)(4) Analysis," *BNA Tax Management Compensation Planning Journal* (December 1993)