

David M. Sawyer

Shareholder

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Practice Areas

Employee Benefits

Overview

David M. Sawyer handles matters that include the design and drafting of qualified retirement plans, such as:

- Traditional defined benefit pension plans, cash balance pension plans, 401(k) plans, money purchase pension plans, Taft-Hartley plans and employee stock ownership plans
- Retirement plans for non-profit and governmental entities, such as 403(b) and 457(b) plans
- Non-qualified deferred compensation plans and other arrangements subject to Code Section 409A, including executive compensation programs and 457(f) plans
- Equity-based compensation plans, such as incentive stock option plans, non-qualified stock option plans and phantom stock plans
- Equity-based compensation plans, such as incentive stock health and welfare plans and fringe benefit plans

Additionally, David counsels clients on the administration and operation of all types of employee benefit plans, including:

- Reviewing Qualified Domestic Relations Orders to determine compliance with the requirements of the Employee Retirement Income Security Act and the Internal Revenue Code
- Advising fiduciaries on how to meet their fiduciary responsibilities under the ERISA
- Reviewing and negotiating investment management and administrative services agreements
- Representing sponsors, administrators and fiduciaries in matters involving government agencies such as the Internal Revenue Service and Department of Labor
- Offering information about the benefit implications of mergers and acquisitions

He also guides clients with respect to specific issues such as fiduciary liability, fiduciary liability insurance coverage and withdrawal liability under Taft-Hartley plans. While in law school, David interned at a law firm in Washington, D.C. He formerly practiced employee benefits law with two other firms and served as the chair of the Employee Benefits Practice Group at another law firm.

Recognition

- Named, Rising Star - Pennsylvania, *Super Lawyers*, 2006, 2008 and 2011

Education

J.D., George Washington University Law School

B.A., George Washington University

Bar Admissions

Pennsylvania

Publications & Press

March 31, 2011

Health Care Reform One Year Later: The Status of the Patient Protection and Affordable Care Act Implementation
Littler Insight

May 13, 2010

Littler Adds Experienced Employee Benefits Lawyer to its Pittsburgh Office
Littler Press Release

May 6, 2010

Health Care Reform: Are You Prepared? A Timeline for Employers to Follow
Littler Insight

Speaking Engagements

September 16, 2010

Health Care Reform: What Does it Mean for Employers?
Littler Mendelson, Pittsburgh, PA

Blog Posts

December 16, 2011

DOL Revises Electronic Fee Disclosure Guidance for Pension Plans
Employee Benefits Counsel