

## David Walsh

Senior Counsel



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Reston

Compensation and Benefits  
Labor and Employment  
Private Equity  
CooleyREG

Dave Walsh creates and counsels clients regarding all types of equity compensation arrangements and incentive plans and the various tax, securities and corporate law issues that arise under those programs. This includes stock options and other traditional incentives (restricted stock, SARs, RSUs), but also more exotic programs. He works extensively with Cooley's corporate group in the firm's transactional practice (M&A, IPO and financings), and has extensive experience with private equity and M&A. He works with ESOPs and employee stock purchase plans as well.

Over the years, Dave has advised partnerships and limited liability companies with their unique compensation programs, including "profits interests" awards. He frequently handles management bonus or "carve-out" plans, change in control agreements, non-qualified deferred compensation plans, severance pay plans and Section 280G (golden parachute) issues. Each and every day, he advises companies and executives on Section 409A of the Internal Revenue Code (the deferred compensation law).

As a complement to his traditional practice, Dave has been involved in negotiating and drafting numerous executive employment and consulting agreements, both on the side of the employer and the executive, typically on behalf of C-level executives. Over the past several years, Dave has been engaged to advise a number of management teams in connection with private equity buy-outs and other M&A work.

Dave has helped form ESOPs and has been involved in the purchase/sale of many ESOP-owned companies. On the more traditional ERISA-side, Dave handles compliance issues for tax-qualified retirement plans, such as profit-sharing and 401(k) plans, and employee health and welfare benefit plans. He frequently helps to integrate the benefit plans of the acquiring and target companies as part of corporate mergers and acquisitions. A significant portion of his practice involves corporate transactional work, including M&A and public offerings.

## Education

Georgetown University Law Center LLM, Taxation, With distinction , 2017

Washington and Lee University School of Law JD, With honors, Omicron Delta Kappa, 1988

University of Virginia BA, Economics and English, 1985

## Admissions & Credentials

District of Columbia

Virginia

## Memberships & Affiliations

American Bar Association (ABA)