

David B. Walters Member

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Mr. Walters concentrates his practice in employee benefits, corporate law and estate planning. He has more than 25 years of experience counseling employers on all aspects of employee benefit plan formation, administration, and taxation.

He also helps business clients form and develop their enterprises, including securing financing of assets and real estate. Mr. Walters frequently assists health care professionals with general corporate and employment matters with particular emphasis on retirement planning and employee benefit plan design and administration.

Mr. Walters has been involved in the establishment, revision, modification, merger and termination of pension, money purchase, stock bonus, ESOP and profit sharing plans (including all types of 401(k) plans), as well as group health plans, health care reimbursement plans, cafeteria plans and dependent care arrangements. He serves on the Great Lakes Area TE/GE Council. The Council maintains lines of communication between the Great Lakes Area TE/GE Division of the Internal Revenue Service and the practitioner community and provides input and advice regarding tax policies and procedures related to employee benefit tax issues.

Mr. Walters is listed as a 2020 Troy "Lawyer of the Year" for Employee Benefits by *The Best Lawyers in America*. He is listed in *The Best Lawyers in America 2020* under Employee Benefits Law, listed in *Chambers USA 2019* under Employee Benefits & Executive Compensation, and listed in *Michigan Super Lawyers 2019* under Employee Benefits/ERISA. He is also listed as a 2020 "Top Lawyer" for Employee Benefits Law and Litigation-Labor Employment Benefits by *DBusiness* magazine.

Honors, Awards, and Recognition

- *The Best Lawyers in America*® 2017 and 2020 Troy "Lawyer of the Year," Employee Benefits (ERISA) Law
- *The Best Lawyers in America*® 2012-2020, Employee Benefits (ERISA) Law
- *Chambers USA 2019*, Employee Benefits & Executive Compensation

practices & industries

Employee Benefits and Executive Compensation
Health Care
Workplace Law
Business
Tax

education

University of Detroit School of Law, J.D.
Central Michigan University, *cum laude*, B.S.

admissions

Michigan

court admissions

U.S. District Ct., E.D. Mich.
U.S. District Ct., W.D. Mich.
U.S. Tax Ct.

professional affiliations

American Bar Association
State Bar of Michigan
Great Lakes Area TE/GE Council

- *DBusiness Magazine "Top Lawyers" 2009, 2011-2013, 2015-2020, Employee Benefits Law, Litigation-Labor Employment Benefits*
- *Michigan Super Lawyers 2019, Employee Benefits*

Publications

- "Trusts as Beneficiary of a Retirement Arrangement and the New Proposed Regulations," *Michigan Tax Law* (Vol. XXIV, Issue 3, Third Quarter 1998)
- "Pension Simplification - Really! A Summary of Selected Pension Related Provisions in the Small Business Job Protection Act of 1996," *Michigan Tax Law* (Vol. XXI, Issue 4, Fourth Quarter 1996)

Civic, Cultural, and Community Activities

- Great Lakes Area Tax Exempt/Governmental Entities (TE/GE) Council, EP Coordinator

PROFESSIONAL ACTIVITIES

- State Bar of Michigan
 - Employee Benefits Committee
 - Taxation Section
- American Bar Association
 - Employee Benefits Committee

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08/15/2019

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05/02/2019

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