



David Diaz

Counsel

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David advises clients on a variety of employee benefits matters related to qualified retirement plans, executive compensation arrangements, and health and welfare plans. He also has experience advising clients regarding issues affecting employee benefit plans in sales, acquisitions, spin-offs, and other corporate transactions.

David regularly works on design, amendment, and administration of various types of employee benefit plans, including defined benefit pension plans, cash balance plans, 401(k) plans, employee stock ownership plans (ESOPs), incentive compensation programs, nonqualified deferred compensation plans, employee stock purchase plans (ESPPs), severance plans, and cafeteria and welfare plans.

Prior to joining private practice, David was an assistant state attorney in the Office of the State Attorney for the Ninth Judicial Circuit of Florida. He has held internships with the U.S. Department of Treasury, Office of the Benefits Tax Counsel, the Internal Revenue Service, Office of Chief Counsel, and the U.S. Department of Labor, Employee Benefits Security Administration.

David served in the U.S. Marine Corps where he earned recognition as an Infantry Radio Operator in the 2nd Battalion, 4th Marines.

Key Matters

- Represented various clients before the Internal Revenue Service with respect to corrections under the Employee Plans Compliance Resolution System (EPCRS)
- Obtained favorable determination letters on behalf of large and small employer qualified benefit plans from the Internal Revenue Service
- Represented various clients before the U.S. Department of Labor with respect to corrections under the Voluntary Fiduciary Correction Program (VFCP)
- Obtained favorable resolutions from the U.S. Department of Labor on behalf of various clients under the Delinquent Filer Voluntary Compliance Program (DFVCP)
- Represented various employers before the Pension Benefit Guaranty Corporation (PBGC) with respect to pension plan terminations

Recognitions

- *Best Lawyers: Ones to Watch in America*, Labor and Employment Law, 2021-2025
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Activities

- Member, Hispanic Bar Association of the District of Columbia
 - Member, Hispanic National Bar Association
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Credentials

EDUCATION

David received his J.D. from the University of Florida Levin College of Law. David Received his LL.M. in Employee Benefits, with honors, from the University of Illinois Chicago School of Law, where he was a research fellow for the Center for Tax Law & Employee Benefits and a teaching assistant for a course on compensation law. He received his B.S., cum laude, in Business Administration from Florida Southern College.

ADMISSIONS

- District of Columbia
- Illinois

LANGUAGES

- Spanish

Related Insights & News

RECOGNITIONS

Winston & Strawn Attorneys Recognized in *Best Lawyers: Ones to Watch in America* 2023

AUGUST 18, 2022

RECOGNITIONS

Winston & Strawn Attorneys Recognized in *Best Lawyers: Ones to Watch in America* 2022

AUGUST 19, 2021

RECOGNITIONS

Winston & Strawn Attorneys Recognized in *Best Lawyers: Ones to Watch* 2021

AUGUST 20, 2020

BLOG

IRS and Treasury Department Release Final Regulations on Hardship Distributions

SEPTEMBER 25, 2019

BLOG

Fourth Circuit Finds Plan Administrator May Have Triggered Fiduciary Status

AUGUST 21, 2019

PODCAST

Episode 6: Recent DOL Missing Participant and IRS Missed RMD Enforcement Activities

JULY 15, 2019

BLOG

Supreme Court Declines to Review Attempt by USC to Compel Arbitration of ERISA Class Action Lawsuit

MARCH 4, 2019

BLOG

Breach of Fiduciary Duty Claim Against ERISA Fiduciaries Can Proceed to Jury Trial

OCTOBER 24, 2018

BLOG

IRS Releases 2018 Form 1099-R and Updated Instructions

SEPTEMBER 27, 2018

CLIENT ALERT

IRS Issues Key Guidance on Amended Code Section 162(m)

AUGUST 24, 2018

CLIENT ALERT

A New Pathway to Healthcare Delivery: Association Health Plans

JUNE 22, 2018

CLIENT ALERT

Employer Q&A Regarding New 2018 IRS Individual Income Tax Withholding Requirements

MARCH 30, 2018

Capabilities

Employee Benefits & Executive Compensation

Labor & Employment