

David A. Guadagnoli

Partner

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David concentrates his practice in employee benefits and executive compensation. With respect to benefits, David is experienced in the design, implementation and administration of welfare and fringe benefit arrangements and qualified retirement plans (including 401(k) plans and ESOPs) for large and small employers, retirement distribution planning for individuals and the design and implementation of nonqualified deferred compensation and equity compensation arrangements for public and private employers. David has extensive practical experience with nondiscrimination testing issues, plan recordkeeping and conversion issues, IRS and DOL audits and the use of self-correction and agency-approved programs and the use of ESOPs as a succession planning tool.

David also regularly negotiates employment, severance and change in control agreements, representing both executives and employers.

With over 30 years of experience as a practitioner, and having served as a plan fiduciary and on numerous boards, David brings a pragmatic approach to his practice and regularly counsels clients in the financial services industry by advising on and negotiating investment management agreements, structuring pension plan investments to avoid ERISA where possible (using venture capital operating companies (VCOCs) and real estate operating companies (REOCs), as appropriate), and helping clients navigate fiduciary and prohibited transaction issues under ERISA when not. David has worked with clients in manufacturing, real estate, professional services, education, financial services and the not-for-profit sectors.

David regularly speaks at seminars for the New England Employee Benefits Council, Massachusetts Society of CPAs and the American Society of Pension Professionals & Actuaries. David has published innumerable client alerts on employment benefit news and developments and was instrumental in creating a COVID Resource Center on Sullivan's website, addressing a wide variety of coronavirus related issues by writing and publishing 28 client alerts that were sent out to the firm's clients to help them cope with the impact of the COVID-19 pandemic and understand the implications of FFCRA, retirement and welfare provisions in the CARES Act, the Paycheck Protection Program and other actions taken by state governments and the federal government.

David has shepherded the practice to recognition by *U.S. News Best Lawyers*,

Capabilities

- Capital Markets
- Compensation & Benefits Plan Design and Administration
- Employment & Benefits
- Employment Counseling & Litigation
- Environmental, Social and Governance (ESG)
- ERISA Fiduciary
- Executive Compensation
- Financial Services
- High Net Worth Individuals and Family Offices
- Hotels & Hospitality
- Nonprofit & Education
- Privacy & Data Security
- Privately Held & Family Owned Businesses
- Real Estate
- Real Estate, Alternative & Offshore Investment Funds
- Real Estate Industry
- REITs
- Tax

Chambers USA and *The Legal 500 U.S.* and has been personally consistently ranked by *Chambers USA*, *Best Lawyers in America*® and *The Legal 500 U.S.*

Education

- Boston University School of Law (LL.M.)
 - Taxation
- Boston University School of Law (J.D., *cum laude*)
- Boston University (M.B.A., *cum laude*)
- George Washington University (B.A.)

Bar & Court Admissions

- Massachusetts

Professional Qualifications

- Group Vice Chair, Employee Plans and Executive Compensation Group, American Bar Association Section of Real Property, Trust & Estate Law
- American and Boston Bar Associations
- Director, New England Employee Benefits Council (NEEBC)
- National Association of Stock Plan Professionals
- National Center for Employee Ownership
- Former Member, The ESOP Association's New England Chapter Executive Committee
- Former Board Member, Family Business Association (FBA)

Awards & Honors

- *International Tax Review's World Tax Guide*, Notable Practitioner (2026)
- *Boston Magazine* Top Lawyers, Tax Law (2021, 2022)
- *Best Lawyers in America*® (2013-2026)
- Recommended by *The Legal 500 U.S.* (2011-2026)
- *Chambers USA*, Ranked in Employee Benefits & Executive Compensation (Massachusetts) (2009-2026)
- Massachusetts *Super Lawyers* (2006-2012)

Community Engagement

- Former Director, Uncornered, Inc. (formerly known as College Bound Dorchester, Inc. and Federated Dorchester Neighborhood Houses, Inc.)
- Former Trustee, Neighborhood House Charter School
- Former Trustee, The Project for School Innovation Trust
- Former member of Finance Committee, St. Mary's Catholic School, Mansfield, MA
- Former Board Member, Citizens' Scholarship Foundation of Mansfield, Inc.

Matters

- Advice concerning complex controlled group situations and related benefits

analysis for several family offices of high net worth individuals

- Benefits and executive compensation diligence in connection with a \$90 million take-private transaction of a public company, including advice on benefits and payroll integration and merger of safe harbor 401(k) plan
- Guide employer through process of correcting numerous autoenrollment failures in profit sharing plan using Internal Revenue Service corrective process
- Assist retirement plan fiduciary committee in adding managed account product to qualified plan, and in considering ESG type investments
- Serve *pro bono* as corporate counsel to the firm's two largest *pro bono* clients