



Kurt L.P. Lawson

Partner

Washington, D.C.

Biography

As the scope of benefits and compensation plans evolve, new challenges have emerged. Issues such as the design of corporate wellness plans and benefits for mobile executives have recently edged into the spotlight.

Kurt Lawson focuses on new and complex benefits issues, often involving multiple overlapping statutes or jurisdictions. And Kurt is highly regarded in these sectors he's been individually ranked by *Chambers USA* since 2010, appeared in *Best Lawyers in America* since 2007, and named by Washington, D.C. *Super Lawyers* since 2008.

Kurt works with employers, insurance companies, banks, PE funds, and individuals on a wide range of benefits matters, including cash balance and other tax-qualified plans, 403(b) and other plans for tax-exempt employers, health reform and other welfare plan challenges, executive compensation, and fiduciary and prohibited transaction issues.

He also tackles issues that have drawn attention only recently, such as executive compensation in partnerships and LLCs; alternative investments by pension plans and IRAs; special health reform issues involving employers, insurance companies, religious institutions, and universities; employee classification



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Languages

French

Practices

Employment

Executive Compensation, Employee Benefits, and Share Incentives

Health Law

Investment Funds

Pensions

Private Equity

Tax

Industries

issues for tax, minimum wage, and other purposes; and funding relief for multiple-employer plans.

From 1989 through 1993, Kurt served in the U.S. Department of Treasury's Office of Benefits Tax Counsel. From 2014 through 2017, he was a council director of the American Bar Association's Tax Section and previously chaired the Tax Section's employee benefits committee. He's also an officer and a member of the board of the American College of Employee Benefits Counsel. He speaks and writes regularly on tax and benefits topics and was an adjunct professor at the Georgetown University Law Center from 2004 to 2013.

Representative experience

Advised Vanderbilt University on benefits issues relating to the split-off of its medical center.

Advised Alstom on benefits issues relating to its purchase of GE transportation units in the U.S., France, and other jurisdictions.

Advised TPAs and insurance companies on their rights to health plan data under ERISA and other laws.

Represented insurance trade association on various health reform issues before the Departments of Treasury, Labor, and HHS.

Awards and rankings

- Fellow, *American College of Tax Counsel*, 2018-Present
- Employee Benefits & Executive Compensation (District of Columbia), *Chambers USA*, 2010-2020
- Labor and Employment: Employee Benefits and Executive Compensation (Transactions), Leading Lawyer, *Legal 500 US*, 2012-2018
- Labor and Employment: Employee Benefits and Executive Compensation (Transactions), Hall of Fame, *Legal 500 US*, 2018-2019

Education

Financial Institutions

Insurance

Real Estate

Areas of focus

Stock and Cash Based Incentives

Debt Funds

Hedge Funds

Infrastructure Funds

Private Equity and Venture Capital

Real Estate Funds

Sovereign Investors

Fund Structuring and Establishment

Institutional Investors

Pensions Litigation

Defined Contribution Schemes

Trustee Good Decision Making

Data Protection

Longevity Protection

Emerging Companies and Venture Capital

Management Incentive Plans

Real Estate Private Equity

International Tax Planning

Investment Funds and Tax

M&A and Tax

Tax Exempt

Hospitals and Health Care Providers

- Fellow, *American College of Employee Benefits Counsel*, 2006-Present
- Employee Benefits/ERISA, *Washington, D.C. Super Lawyers*, 2008-2018
- The Best Lawyers in America, 2007-2018

Latest thinking and events

- Hogan Lovells Publications
 - DOL's new FFCRA regulations and Q&As on COVID-19 paid leave clarify documentation and other requirements *Employment*
- Hogan Lovells Publications
 - Payroll Tax Credits under the Families First Coronavirus Response Act *All in a Day's Work Blog*
- Hogan Lovells Publications
 - Congress passes FY 2020 funding bill with tax benefits for energy, health care, and retirement plans *Government Relations and Public Affairs Alert*
- Awards and Rankings
 - Hogan Lovells continues growth and recognition in 2019 Legal 500 U.S. rankings
- Sponsorships and Speaking Engagements
 - Employee Benefits Spring Update
- Hogan Lovells Publications
 - IRS issues initial guidance on application of Code Section 162(m) as amended by the Tax Cuts and Jobs Act *Employee Benefits and Executive Compensation Update*

Education and admissions

Education

J.D., University of Virginia School of Law, Order of the Coif, Virginia Law Review, 1985

M.A., Yale University, 1982

B.A., Yale University, summa cum laude, Phi Beta Kappa, Pierson College master's award, 1982

Memberships

Adjunct Professor, Georgetown University Law Center, 2004-present

Chair, Employee Benefits Committee, Tax Section, American Bar Association, 2008-2009

Chair, Subcommittee on Employee Benefits, Employment Taxes Committee, Section of Taxation, American Bar Association, 2000-present

Chair, Subcommittee on Pension Legislation, Employee Benefits Committee, Tax Section, American Bar Association, 1999-2004

Chair, Task Force on Pension Simplification, Employee Benefits Committee, Tax Section, American Bar Association, 2000-2004

Member, ABA Working Group on Access to Health Care, 2009-present

Member, Editorial Board, *Journal of Taxation of Employee Benefits*, 1998-2000

Member, Employee Benefits
Committee, Section of Taxation,
District of Columbia Bar Association,
1985-present

Vice-Chair, Employee Benefits
Committee, Tax Section, American
Bar Association, 2004-2008

Bar admissions and qualifications

District of Columbia

Court admissions

U.S. Tax Court
