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David N. Levine is a principal at Groom Law Group, Chartered. He advises plan advisors, sponsors and other service providers on a wide range of employee benefits matters, from retirement and executive compensation to health and welfare plan matters. Mr. Levine has conducted numerous compliance reviews for governmental plan clients and developed proactive remediation strategies for these clients. He has advised governmental plan clients on plan qualification, pick-up, disability, 401(h), 115 and VEBA trust, health care and deferred retirement option, and cash balance issues at Groom for over 25 years. He has also obtained private letter rulings, favorable determination letters and other unique resolutions for these governmental plan clients. Mr. Levine also regularly advises governmental plan clients on fiduciary and investment matters and regularly provides fiduciary training to these clients. Mr. Levine regularly speaks and publishes on governmental plan issues, including with the National Association of Public Pension Attorneys and in benefits trade journals. Mr. Levine was chair of the Internal Revenue Service Advisory Committee on Tax Exempt and Governmental Entities (2011-2013) and has and currently serves in a number of leadership roles in the American Bar Association Tax Section's Employee Benefits Committee. He is recognized in the Chambers USA guide for Employee Benefits & Executive Compensation. Mr. Levine received his J.D. degree from the University of Pennsylvania Law School and his B.A. degree, with general and departmental honors, from Johns Hopkins University.