



DAVID N. HEAP

Director

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David helps businesses and other clients with matters related to executive compensation and employee benefits law, including defined benefit, 401(k), 403(b), 457, ESOPs, SERPs, cafeteria, stock-related and medical plans. He is also a frequent speaker on employee benefit and executive compensation issues.

Outside of the office, David is an amateur actor who performs with a variety of theater groups throughout Phoenix. He is also a board member of the Arizona Opera. David is an avid reader of the humanities, philosophy and social science, and frequently attends and sometimes makes presentations at conferences about these topics. He and his late wife proudly raised four children and have two grandchildren.

EDUCATION

- J.D., *magna cum laude*, Brigham Young University, J. Reuben Clark Law School
- B.S., *cum laude*, Mathematics, Brigham Young University
- Executive Editor, *Brigham Young University Law Review*
- Law Clerk, Hon. Malcolm Richard Wilkey, U.S. Court of Appeals, District of Columbia Circuit, 1979-1980

AREAS OF PRACTICE

- Business and Finance
- Employment and Labor
- ERISA/Employee Benefits
- Estate Litigation
- Estate Planning
- Private Client and Wealth Law
- Tax Law
- Trusts and Estates

AWARDS AND HONORS

- *Chambers USA*, Leading Lawyers for Business, 2019-2021
- *Best Lawyers in America*®, Employee Benefits (ERISA) Law, 1995-2021
- Selected, as One of the Nation's Most Powerful Employment Lawyers, Top 10 for ERISA, Human Resources Executive and Lawdragon, 2010

- *Southwest Super Lawyers*®, Employee Benefits/ERISA, 2009
- AV® Preeminent™ Peer Review Rated (the highest rating available), by Martindale-Hubbell

ARTICLES AND PRESENTATIONS

- Co-author, "The New Mandatory COBRA Subsidy: What Employers Need to Know," *InBusiness*, April 28, 2021
- Co-author, "Employers Required to Temporarily Subsidize COBRA Premiums Subject to Reimbursement," Fennemore Client Alert, April 6, 2021
- Co-author, "New COVID-19 Legislation Provides Partial Plan Termination Relief," *Mondaq*, January 8, 2021
- Co-author, "New COVID-19 Legislation Provides Partial Plan Termination Relief," Fennemore Client Alert, January 7, 2021
- Co-author, "IRS Issues Initial Guidance on The SECURE Act," Fennemore Client Alert, October 5, 2020
- Co-author, "Department of Labor Announces New Safe Harbor for Electronic Communications to Participants of Qualified Retirement Plans," Fennemore Client Alert, May 22, 2020
- Co-author, "DOL and IRS Issue New Coronavirus-Related Guidance and Relief for Employee Benefit Plans," Fennemore Client Alert, April 30, 2020
- Co-author, "The CARES Act: Implications for Health and Welfare Benefits," Fennemore Client Alert, April 20, 2020
- Co-author, "The SECURE Act: What Employers Sponsoring Retirement Plans Need to Know," *InBusiness*, April 1, 2020
- Co-author, "The CARES Act: Implications for Qualified Retirement Plans," Fennemore Client Alert, March 30, 2020
- Co-author, "COVID-19: Health Plan Coverage For Furloughed Employees," Fennemore Client Alert, March 26, 2020
- Co-author, "Understanding the Emergency Family Medical Leave Expansion Act and Emergency Paid Sick Leave in the Families First Coronavirus Response Act," Fennemore Client Alert, March 20, 2020
- Co-author, "HIPAA Implications of COVID-19," Fennemore Client Alert, March 20, 2020
- Co-author, "COVID-19 Testing and Treatment: Copays, Deductibles, and HSA Complications," Fennemore Client Alert, March 19, 2020
- Co-author, "The SECURE Act: What Plan Sponsors Need to Know" Fennemore Client Update, February 7, 2020

PROFESSIONAL AND COMMUNITY ACTIVITIES

- Member, State Bar of Arizona
- Member, Board of Directors, Arizona Opera
- Past President, Western Pensions and Benefits Conference - Phoenix Chapter
- Former Member, Joint Annual Program Planning Committee, Western Benefits Conference (combined meeting of American Society of Pension Professionals and

Actuaries and Western Pension and Benefits Conference); Co-Chair of committee 2007, 2010-2012

- Former Judge Pro Tempore, Maricopa County Superior Court

ADMISSIONS

- Arizona
- Arizona Supreme Court
- U.S. District Court, District of Arizona
- U.S. Court of Appeals, District of Columbia Circuit
- U.S. Court of Appeals, Fifth Circuit
- U.S. Court of Appeals, Ninth Circuit
- U.S. Court of Appeals, Eleventh Circuit
- U.S. Tax Court