

# Shawn Chowdhury

He | Him | His

*Associate*

*New York*

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## Education

- University of Pittsburgh School of Law, *Pittsburgh Tax Review*, Associate Editor, JD
- St. John's University, *Cum Laude*, MS
- St. John's University, *Cum Laude*, BS

## Practices & Industries

- Employee Benefits

## Admitted to Practice

- New York
- Connecticut

## Biography

Shawn focuses his practice on employee benefits, assisting employee benefit plan sponsors and fiduciaries in complying with the myriad of federal and state rules that impact the design, documentation, and administration of qualified retirement plans, health and welfare benefit plans, and nonqualified deferred compensation arrangements. He is a valued member of the firm's team of employee benefits professionals that helps employers and ERISA plan fiduciaries identify, prioritize, and mitigate the litigation and liability risks associated with the management and administration of employee benefit programs. Shawn comes to Barclay Damon from a Big 4 accounting firm, where he gained experience with, among other things, executive compensation benchmarking.

## Bar Associations

- New York City Bar Association, Employee Benefits and Executive Compensation Committee, Member; New Lawyers Council, Member
- New York State Bar Association

## Selected Memberships & Affiliations

- Asian American Legal Defense and Education Fund, Member

## Representative Experience

- Helped advise a large multinational health care company on the treatment of a foreign pension plan for key US executives by working with multiple teams across business lines and countries to outline how the plan would be treated in the US under the Internal Revenue Code and the relevant tax treaty.

- Contributed to a client moving forward as part of a time-sensitive \$1.8 billion transaction by providing support regarding Section 280G golden parachute rules in anticipation of the change in control.
- Fueled continuous quality improvement by helping benchmark and vet equity and base compensation strategies for executives and general populations.
- Advised clients on a wide range of executive compensation tax matters, including Section 280G golden parachute rules and mitigation strategies, Section 409A non-qualified deferred compensation, Section 402(b) US taxation of foreign pension plans, and Section 132 fringe benefits.
- Provided detailed analysis on the income tax characterization of the proceeds of the sale of common and preferred stock in secondary purchases and tender offers for multiple public and private corporations.
- Provided proxy support for a large multinational aerospace and defense conglomerate, including a comprehensive review to account for the newly adopted SEC pay versus performance disclosure rules.

## Prior Experience

- Ernst & Young LLP, Senior
- KPMG LLP, Associate
- CollabPlug, Associate
- Morgan, Lewis & Bockius LLP, Law Clerk

## Selected Alerts & Blog Posts

- New York State Fiscal Year 2025 Budget: Implications for Employers Unpacked
- New York State Minimum Wage Increases Are Here: Are You Compliant?