Henry Talavera

EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION VICE CHAIR
he / him / his

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Henry Talavera's experience representing clients before the Internal Revenue Service, the U.S. Department of Labor, and the Pension Benefit Guaranty Corporation, along with his prior experience as a federal government attorney, enables him to handle complex issues for clients.

Henry has a broad-based, comprehensive practice that involves all areas of employee benefits law related to benefit programs and arrangements for employees, directors and independent contractors. His extensive experience includes guidance relating to public, private, and tax-exempt employers on the design, implementation and administration of all types of welfare plans and tax-qualified retirement plans, including defined benefit and plans intended to qualify under sections 401(k), 403(b) and 457(b) of the Internal Revenue Code.

Henry also counsels a wide range of clients, including investors, investment funds, investment companies, fund managers (including registered investment advisers), private money managers and other institutional investors relating to the impact of ERISA and certain Internal Revenue Code requirements on such investments, including addressing ERISA plan asset and operating company compliance, such as matters relating to Venture Capital Operating Companies (VCOCs) and Real Estate Operating Companies (REOCs).

Henry has also worked extensively in the following areas:

- Representing clients before the IRS, DOL & PBGC with respect to employee benefit plan audits and voluntary correction procedure filings
- Designing and implementing executive compensation and employment agreements, including equity compensation and deferred compensation arrangements for partnerships
- Counseling clients with respect to federal health care and related laws impacting an employer's medical plans, including, but not limited to, privacy laws and the Patient Protection & Affordable Care Act ("PPACA")
- Negotiating employment and severance agreements for high-level executives and employers
- Conducting due diligence and negotiating representations and warranties and covenants with respect to employee benefits in mergers and acquisitions

Capabilities

- Employee Benefits & Executive Compensation
- Employee Stock Ownership Plans
- Sports & Entertainment
- Nonprofit Organizations

- Advising on litigation matters related to employee benefits, including advising on class action lawsuits related to plan investments

Education

- University of Maryland Francis King Carey School of Law (J.D., 1989)
- University of Mary Washington (B.A., *magna cum laude*, 1986)
    - Phi Beta Kappa

Bar Admissions

- Texas
- Maryland

Court Admissions

- U.S. Tax Court
- U.S. District Court, Northern District of Texas
- U.S. District Court, District of Maryland

Memberships

- University of Maryland Francis King Carey School
    - Board of Visitors, 2022-2023
- City of Dallas Employees' Retirement Fund
    - Former Chair, 2025
    - Chair, 2020-2024
    - Vice-Chair, 2020
    - Trustee, 2019-2020
- American Bar Foundation
    - Fellow, 2017-2023
- American Bar Association
    - Section of Real Property Trust and Estate Law
        - Advisor, Diversity Equity and Inclusion Committee
        - Groups and Substantive Committees, Member 2025, Co-Chair 2023-2024, Chair 2021-2022, Vice Chair, 2018-2020
        - Liaison, ABA Entities – ABA Joint Committee on Employee Benefits, 2024-2025
        - National Conference of Lawyers and Corporate Fiduciaries – Member 2025
        - Liaison: Real Property, Trust & Estate Representative, Joint Committee on Employee Benefits, 2014- 2025
        - Member, Center for Human Rights Advisory Council, 2021-2024
            - Liaison, 2017-2020
        - Employee Benefit Plans & Executive Compensation Group; Counsel Representative 2021-2023, Chair 2013-2015, Vice-Chair 2011-2012
        - Co-Chair, IRA Accounts and Plan Distribution Committee, 2016-2017
        - Vice-Chair, Plan Transactions and Terminations Committee, 2010-2011
        - Vice-Chair, Welfare Benefit Plans Committee, 2008-2009
        - Section Council Member, Trust and Estate Division, 2016-2021
        - Special Committee on American Bar Association Relations Co-Chair, September 2017-2021

        - Liaison: American Bar Association Commission on Human Rights and Responsibilities, September 2017-2020
        - CLE Representative, Joint Committee on Employee Benefits, 2014-2016
        - Section Council, Trust and Estate Division, 2016-2022
        - Liaison, Hispanic National Bar Association, 2019-2020
    - Commission on Hispanic Rights and Responsibilities, 2017-2020
    - Co-Chair, IRA Accounts and Plan Distribution, 2016-2017
- State Bar of Texas
    - Tax Section
        - Chair, 2022-2023
        - Vice Chair, 2021-2022
        - Secretary, 2020-2021
        - Treasurer, 2019-2020
        - Co-Vice Chair, Committee on Governmental Submissions, 2015-2019
        - Co-Vice Chair, Employee Benefits Committee, 2014-2016
- Dallas Bar Association
    - Executive Compensation/Employee Benefits Section
        - Chair, 2006
- Texas Bar Foundation
    - Fellow, 2016-2023
- The American College of Employee Benefits Counsel
    - Fellow
- Dallas Hispanic Bar Foundation
    - Director, 2015-2019
    - Treasurer, 2018-2019
- SouthWest Benefits Association
    - Board of Directors, 2011-2014
- Gulf Coast Area TE/GE Council
    - Chair, 2009-2010

Recognition

- Ranked in *Chambers USA: America's Leading Lawyers for Business*, Employee Benefits & Executive Compensation, Texas: Dallas, Fort Worth & Surrounds, 2020-2026
- Named Outstanding Legal Advocate, *D CEO's* 2018 Latino Business Awards, 2018
- Named as a Top 50 Multicultural Lawyer, National Diversity Council, Dallas 2017
- Named as an honoree in the 2017 Class of *Diverse Business Leaders* in the *Dallas Business Journal*
- Selected for inclusion in *D Magazine's* "Best Lawyers in Dallas," 2008-2009, 2013-2022, 2024
- Selected for inclusion in *Texas Super Lawyers*, *Texas Monthly* Magazine, 2007-2020
- Selected for inclusion in *Best Lawyers in America*® for Employee Benefits (ERISA) Law, 2006-2026
- Selected for *Best Lawyers*® "Lawyer of the Year" for Employee Benefits (ERISA) Law in Dallas/Fort Worth, 2022

Certificates

- The Wharton School of the University of Pennsylvania, International Foundation of Employee Benefit Plans: Alternative Investment Strategies Program, July 18-20, 2023
- The Wharton School of the University of Pennsylvania, International Foundation of Employee Benefit Plans: Portfolio Concepts and Management, May 1-4, 2023

News

June 4, 2026
Polsinelli Continues to Rise in 2026 Chambers USA Rankings

June 5, 2025
Polsinelli Continues to Rise in 2025 Chambers USA Rankings

June 6, 2024
Polsinelli Moves Up in 2024 Chambers USA Rankings

December 8, 2015
American Bar Association Features Polsinelli's Henry Talavera on Univision

Publications

August 28, 2024
3 Items Tax Pros Want To See In Student Loan Matching Regs
Quoted, Law360

May 9, 2024
New Final Department of Labor Rules on Investment Advice are Immediately Challenged in Court

January 25, 2024
Department of Labor Settles with TPA to End Cross-Plan Offsetting Practice

November 20, 2023
Department of Labor Sues UnitedHealth TPA Over Claim Denials

May 25, 2023
Tax Section Comments on Access to Justice Letter
Author, State Bar of Texas

December 15, 2022
The Anatomy of a Deal: Key Aspects of M&A Deals that Every Benefits Lawyer Should Know
Speaker, Worldwide Employee Benefits (WEB) Network

November 7, 2022
Tips and Traps for Choice Accounts, Vendor Management, and Avoiding Constructive Receipt Issues
Speaker, SouthWest Benefits Association

October 19, 2022

Draft Schedule UTP Comment Letter
Author, State Bar of Texas

September 30, 2022
Tax Section 2053 Comment Letter
Author, State Bar of Texas

July 13, 2022
Maryland Carey Law Elects New Board of Visitors Members

March 3, 2022
SAS 136 Changes to Employee Benefit Plan Audits: A Fireside Chat
Moderator, American Bar Association

May 4, 7, 18, & 19, 2021
2021 Mergers & Acquisitions 8-Part Webinar Series
Speaker, American Bar Association

January 11, 2021
TPA Claims Processing Procedures: "Sometimes Just Ok Is Not Ok"

March 16, 2020
IRS to Consider Whether Exec Comp Grandfather Rule Is Too Narrow
Quoted, Tax Notes Federal

March 9, 2020
Texas Bar Wants IRS Rules To Limit Discretion To Cut Pay
Quoted, Law360

March 6, 2020
Benefit Plans: Self-Audit and DOL and IRS Audits, Check Lists, What to Do and More
Presenter, SouthWest Benefits Association

February 17, 2020
Tax Section of the State Bar of Texas Comments on Proposed Regulations on Certain Employee Remuneration in Excess of $1,000,000 under IRS Revenue Code Section 162(m)
Co-Author, State Bar of Texas

May 29, 2019
Governmental Plans Under Titles I, II and IV of ERISA
Presenter, American College of Employee Benefits Counsel

October 2018
IRS Issues New Guidance on Using 401(k) Plan Contributions to Reward Student Loan Repayments

September 20, 2018
ERISA Fiduciary Rules: Court Challenges and Considerations for Employers
Speaker, Employee Benefits Roundtable

September 20, 2018
HIPAA Privacy and the Interaction with Group Health Plans Sponsored by Employers

Speaker, Employee Benefits Roundtable

May 11, 2018
How to Make Difficult Professional Conversations Productive
Moderator, American Bar Association

April 19, 2018
Nontraditional or Alternative Assets Held in IRAs Webinar
Moderator, American Bar Association Joint Council Employee Benefits

December 2017
‘Tis the Season for ACA Penalties

December 1, 2017
Comments on Burden Estimate Regarding Form 8971 - Information Regarding Beneficiaries Acquiring Property from a Decedent
Reviewer for the Committee on Governmental Submissions, State Bar of Texas – Tax Section

November 2017
Update: Three Significant Takeaways from the Tax Cuts and Jobs Act

September 2017
TPAs, Plan Fiduciaries Should React Proactively to U.S. Department of Labor Settlement

June 20, 2017
Update on the Affordable Care Act: Employee Classification Issues and Third-Party Vendor Agreements for Your Company’s Benefit Plans
Presenter, Business Law Institute – CLE

June 13, 2017
ERISA Litigation Update Preparing for Increased Fiduciary Lawsuits
Presenter, Financial Research Associates

May 25, 2017
W-2 or 1099? Employee/Independent Contractor Issues – Views from the Government and Private Sector Webinar
Faculty, American Bar Association

April 21, 2017
Estate Planning Strategies with IRAs: Know the Rules; Run the Numbers!
Moderator, American Bar Association

April 20, 2017
Model Rules of Professional Responsibility: Adopted Model Rules – Where Do We Go From Here?
Program Chair and Moderator, American Bar Association

March 30, 2017
Retirement Wellness/Readiness – Financial Wellness
Presenter, American Bar Association

February 22, 2017
2017 Minority Business Leader Awards: Henry Talavera, Polsinelli

Featured in Dallas Business Journal

February 3, 2017
The Basics of Nonqualified Deferred Compensation and Equity Compensation
Speaker, State Bar of Texas – "Tax Law in a Day"

December 7, 2016
New Determination Letter Process for Tax-Qualified Employee Benefit Plans: Preparing for Massive Changes
Presenter, Stafford Webinar

November 10, 2016
Non-Qualified Deferred Compensation Operational Issues
Presenter, SouthWest Benefits Association

October 24, 2016
Tax Section of the State Bar of Texas Comments on Proposed Regulations for Deferred Compensation Plans of State and Local Governments and Tax-Exempt Entities and the Application of Section 409A to Nonqualified Deferred Compensation Plans
Co-Author, State Bar of Texas

July 19, 2016
ERISA Fiduciary Rules: Court Challenges and Considerations for Employers

July 14, 2016
When ERISA Meets Private Equity: What Advisors to Plans, Funds and Investors Should Consider Before Closing the Deal
Moderator, American Bar Association

July 8, 2016
Time for a Wellness Check on your Wellness Program? New EEOC Regulations Could Diagnose Need for Change

June 2 and June 9, 2016
Wellness Programs and Group Health Plans: Legal Updates and Next Steps
Presenter, 2016 Annual Business Law Institute

June 1, 2016
Requirements and Challenges in Establishing Wellness Programs
Presenter, Dallas Bar Association

May 12, 2016
Dividing Retirement Assets on Death or Divorce
American Bar Association

May 13, 2016
Elimination of Bias in the Profession: An LGBT Ally Toolkit
American Bar Association

May 17-18, 2016
How Are the ACA and the Wellness Rules Working Out for You?
Presenter, 2016 Annual Human Resources Roundtable

April 13, 2016

Claim Proofing Your Welfare Benefit Plan
Co-Presenter, American Law Institute CLE Employee Benefits and Practice

April 15, 2016
Do You Really Want To Help IRA's Invest? ERISA’s New Conflicts of Interest Rules
Co-Presenter, American Law Institute CLE Employee Benefits and Practice

March 11, 2016
Section of Taxation Comments to Internal Revenue Service on Proposed Regulations Regarding Relief from Joint and Several Liability under Section 6015 (Innocent Spouse)
Reviewer, State Bar of Texas

March 17, 2016
W-2 or 1099? Employee and Independent Contractor Issues in the Uber Age
Co-Presenter, Hispanic National Bar Association Corporate Counsel Conference

February 5, 2016
Internal Revenue Service Determination Letter Comment – Service Announcement 2015-19
Tax Section of State Bar of Texas

February 5, 2016
Section of Taxation Comments on Internal Revenue Service Announcement
Co-Author, State Bar of Texas

January 29, 2016
Elimination of Bias in the Profession: The LGBT Ally Toolkit
American Bar Association

January 21, 2016
EEOC Denied in Attempt to Apply ADA Rules to Wellness Plan Tied to Group Health Plan

November 12, 2015
How Not To Break Your Employees’ HSA
SouthWest Benefits Association

November 2015
The Right of Employees to Know What Benefits Their Employer Might Provide Them
American Bar Association Commission on Hispanic Legal Rights and Responsibilities, Univision Appearance

October 30, 2015
Texas Bar Suggests Changes to Tax Court Rules
Reviewer, State Bar of Texas

September 18, 2015
Elimination of Bias in the Legal Profession: The Influence of Cultural Differences on Estate, Tax and Employment Benefit Planning, Part II
American Bar Association 2015 Joint Fall CLE Meeting; Panelist

April 23, 2015
Highly Anticipated Proposed EEOC Guidance May Force Design Changes on

Existing Wellness Programs

February 10, 2015
Latest Update on Anthem Data Breach - Other BCBS Plans May Be Impacted

February 5, 2015
Potential Anthem Data Breach - What to Do Next

January 7, 2015
Texas Bar Comments for Rules Relating to Professional Employer Organizations Sponsoring Self-Funded Employee Health Benefit Plans
State Bar of Texas, Texas Department of Insurance

January 7, 2015
Texas Bar Comments for Rules Relating to Professional Employer Organizations Sponsoring Self-Funded Employee Health Benefit Plans
Co-Author, State Bar of Texas

August 29, 2014
Current Developments in Federal Employment Tax Law
State Bar of Texas CLE – Advanced Tax Law Course, Dallas, Texas

June 2014
Texas State Bar Comments on Testing Standards for Pension Plans
Comments regarding Notice 2014 discrimination testing standards appliable to softly frozen defined benefit pension plans

May 2, 2014
Silver Threads and Golden Needles: Co-Investment Issues for Private Foundations and Retirement Plans
American Bar Association - Real Property Trust and Estates Section - Spring Symposium

February 24, 2014
Proposed Regulations Regarding "Excepted Benefits"
State Bar of Texas

January 13, 2014
Supplemental Comments on Proposed Extension of Missing Participants Program to Individual Account Plans
Prepared by Qualified Plans and Plan Transactions and Terminations Committees of the Employee Benefit Group of RPTE

November 7, 2013
Allocation of Forfeitures and Other Excess Assets
Moderator, Southwest Benefits Association and the Internal Revenue Service

October 2013
Countdown to Year-End - What you need to do to Keep Your Plans in Compliance
ABA Joint Committee on Employee Benefits Teleconference; Presentation was also given on November 27, 2012

August 19, 2013
PBGC Missing Participant Comment
Employee Benefits Distributions and Defined Benefit Plans Update; Comment submitted as part of the American Bar Association Real Property Trust – Estates Section, Employee

Benefit Plans – Other Compensation Arrangements Group

2013
Proposed Regulation Under the Affordable Care Act
State Bar of Texas; Primary author and helped write comments that were submitted to the Internal Revenue Service

2013
Proposed Wellness Regulations
State Bar of Texas; Primary author and helped write comments which were submitted to the Internal Revenue Service

May 3, 2013
Government is Everywhere: Special Issues in Business Succession Planning (Benefit Issues)
Presented at ABA-RPTE Symposium, Washington, D.C.; Speaker

April 9. 2013
Proposed Regulations Relating to Shared Responsibility for Employers Regarding Health Coverage
Response to the Department of the Treasury

January 30, 2013
Proposed Wellness Plan Regulations in Group Health Plans
Response to the request of the Department of Labor, Department of Health and Human Services and the Department of the Treasury

November 27, 2012
Countdown to Year End - What You Need to do to Keep Your Plans in Compliance
American Bar Association - Joint Committee on Employee Benefits Teleconference

September 26, 2012
Section of Taxation Comments to Internal Revenue Service on Proposed Regulation Relating to Property Transferred In Connection With The Performance Of Service Under Section 83 Of The Internal Revenue Code
Co-author, State Bar of Texas;

June 22, 2012
Longevity Guidance: Liberalized Annuity Rules for a New Millennium
Co-PresenterGulf States Area TEGE Council Employee Benefits – Exempt Organizations Update

May 9, 2012
Healthcare Update
Presented to the Non-Profit PEG Group at the Baptist General Convention of Texas

March 30, 2012
Employee and Independent Contractor Issues
Southwest Benefits Association and Internal Revenue Service Plan Administrator Skills Workshop

February 18, 2012
Plan Drafting and Administrative Issues After Amara - Retirement Plan Issues
American Bar Association 2012 Tax Section Mid-Year Meeting; Presentation given at

2012 Tax Section Mid-Year Meeting

January 30, 2012
Section of Taxation Response to Announcement 2011-78 Request for Comments Regarding Proposed Guidance Concerning Governmental Plan Status Under Section 414(d) of the Internal Revenue Code of 1986, as amended
Co-author; State Bar of Texas

November 15, 2011
Future of Health Care
Brookhaven Business Alliance; Panel participant regarding the Patient Protection and Affordable Care Act

October 25, 2011
Countdown to Year End - What You Need To Do To Keep Your Plans in Compliance
American Bar Association Joint Committee on Employee Benefits

October 21, 2011
Employee Benefits Administrative Practices Update
American Bar Association Joint Fall CLE Meeting

October 21, 2011
Single Employer Defined Benefit Plan Funding And Benefit Restriction Notice Requirements: The IRS Final Regulations at the Employee Benefits Defined Benefit Plans Update
American Bar Association Joint Fall CLE Meeting

April 28, 2011
Keeping Your ERISA Top Hat on: Designing and Wearing a Top Hat
ABA Section of Real Property, Trust & Estate Law,; 22nd Annual Spring Symposia, 21st Annual Employee Benefits Conference for Practitioners and Plan Sponsors

March 3, 2011
Health Care Reform Update
Dallas Bar Association

December 9, 2010
PBGC Reporting, Monitoring, and Enforcement: Dealing with “Downsizing Liability” and More
ABA Joint Committee on Employee Benefits

November 19, 2010
Operational Issues and Nonqualified Deferred Compensation Plans
Southwest Benefits Association

November 9, 2010
Qualified Plan Amendments: What To Do By Year End
ABA Joint Committee on Employee Benefits

September 23, 2010
Health Care Reform - Legislation Update
Presentation given at Cooper Aerobics Center

September 16, 2010
Making Sense of all of the Fiduciary Responsibility in the 401(k) Plan Market Place

(Separating Fact from Fiction),
Plan Sponsor Symposium

June 29, 2010
Worker Classification: Employee Plans & Employment Tax Challenges
ABA Joint Committee on Employee Benefits

November 12, 2009
Single Employer Defined Benefit Funding and Benefit Restriction Notice Requirements: The New IRS Final Regulations
American Bar Association Teleconference; Joint Committee on Employee Benefits

July 2009
Welfare Plan Update
Worldwide Employee Benefits Network

2009-2011
Determination Letter Program: Practical Tips
Joint Meeting; Presented at joint meeting of the Great Lakes Area TE/GE Council, Gulf Coast Area TE/GE Council, Mid-Atlantic Pension Liaison Group, Northeast Pension Liaison Group, and Pacific Coast Area TE/GE Council, Baltimore, Maryland

May 2008
Essentials of Executive Employment Agreements - Keeping your ERISA Top Hat Plan On: Non-Qualified Deferred Compensation Plans and 409A
2008 Texas Bar CLE; Employee Benefits Law Update

February 13, 2007
EPCRS – A Review
Presenter, Midland Business Estate Council

November 9-10, 2006
Keeping your ERISA Top Hat Plan On: Non-Qualified Deferred Compensation Plans and 409A
Presenter, 53rd Annual Texas CPA Tax Institute

September 20, 2006
Keeping your ERISA Top Hat Plan On: Non-Qualified Deferred Compensation Plans and 409A
Presenter, Dallas CPA Society

February 10, 2006
Keeping Your ERISA Top Hat Plan On: Being Compliant in the New Millennium
Presenter, International Society of Certified Employee Benefit Specialists

February 3, 2005
Hot Topics: 401(k) Administrative Issues
Presenter, SouthWest Benefits Association

Autumn 2004
Keeping Your ERISA Top Hat Plan On: Designing and Wearing a Top Hat Plan to Avoid Being Hauled into Court
Author, Benefits Law Journal, Vol. 17, No. 3, 71

October 21, 2004

401(k) Plans & Discrimination Testing
Presenter, CenTex Chapter of the American Payroll Association

October 6, 2004
Keeping Your ERISA Top Hat Plan On: Designing and Wearing a Top Hat Plan to Avoid Being Hauled into Court
Presenter, Society of Financial Service Professionals

July 9, 2004
401(k) Discrimination Basics – 401(k) and Profit Sharing Plans – Enrollment, Funding and Testing Administrative Tips & Traps
Presenter, Southwest Benefits Association

February 6, 2004
401(k) Discrimination Basics
Presenter, SouthWest Benefits Association/Internal Revenue Service Basic Administrative Skills Workshop

January 5, 2004
Deferred Compensation Issues
Presenter, The Foster Financial Group

November 20, 2002
A New ERA for Claims Procedures for Employers with a Touch of the New Privacy Rules
Presenter, Austin Benefits Society

October 2, 2002, November 20, 2002
A New ERA for Claims Procedures for Employers with a Touch of the New Privacy Rules
Presenter, Dallas Benefits Society

August 22, 2002
Preparing "GUST" Plan Amendments, Battening Down Before the Storm of IRS Filings Takes Hold
Presenter, Dallas Bar Association

June 6, 2001
Preparing "GUST" Plan Amendments, Battening Down Before the Storm of IRS Filings Takes Hold
Presenter, Texas Society of Certified Public Accountants

Summer 1999
ERISA Plans at Risk: How to Take Control of the Controlled Group Rules
Benefits Law Journal, Vol. 12, No. 2, p. 67

Events

April 21, 2023
Overlap Between ERISA and Internal Revenue Code & Other Laws - Employee/Independent Contractor Challenges

Fort Worth HR Employment Law Update Seminar

March 6, 2020

Benefit Plans: Self-Audit and DOL and IRS Audits, Check Lists, What to Do and More