MIRICK O'CONNELL

ATTORNEYS AT LAW

ATTORNEY BIOGRAPHY



Education

LLM, in taxation, Boston University School of Law (1984)

JD, Quinnipiac University School of Law (1983)

BA, *cum laude*, Western Connecticut State University (1980)

Bar and Court Admissions

Massachusetts

Connecticut

New York

Professional/Community Affiliations

Boston Bar Association

Connecticut Bar Association

Massachusetts Bar Association

New York Bar Association

International Lawyers Network

Anthony P. DaSilva, Jr.

Partner

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Legal Administrative Assistant

Hillary C. Mensah

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Practice Groups and Specialty Areas

Business

Employee Benefits and Executive Compensation Labor, Employment and Employee Benefits

Tax

Anthony P. DaSilva, Jr. is a partner of Mirick, O'Connell in Worcester. He advises chief executives and chief financial officers, tax directors, general counsels, boards of directors, compensation committees, and human resources professionals on tax and regulatory issues impacting compensation and benefits arrangements. He regularly works with public, private, and non-profit businesses on issues involving executive compensation, health, retirement and fringe benefits, deferred compensation, and ERISA. He also counsels on the formulation and implementation of governance practices for plan fiduciaries. Mr. DaSilva is a member of the International Lawyers Network and the Massachusetts, Boston, Connecticut, and New York Bar Associations. He is a graduate of Boston University School of Law, Quinnipiac University School of Law, and Western Connecticut State University.

Prior to joining Mirick O'Connell, Mr. DaSilva was a shareholder at Davis Malm.

Representative Matters

- Advised public and private companies on the design, negotiation and implementation of employment agreements and incentive compensation programs
- Designed and drafted employment contacts, severance agreements, parachute agreements, and a variety of
 executive compensation arrangements for senior-level executives
- Advised and performed buy and sell side due diligence regarding compensation, benefits, tax and ERISA transaction issues
- Consulted on 280G technical issues and the golden parachute calculations
- Designed and oversaw compliance review of employers' ESOP, pension and 401(k) plans for companies across a
 wide variety of industries
- Advised fiduciaries in the proper discharge of their duties, establishing structures and strategies to protect fiduciaries
 and plan sponsors from investment liability an liability from other benefit plan decisions
- Design and implemented stock and non-stock based executive compensation and benefit programs
- Assisted with the development of exit strategies for business owners
- · Assisted client with merging multiple qualified retirement plans acquired in a merger transaction
- Drafted plan documents, summary plan descriptions, and agreements between plan sponsors, plan fiduciaries and plan service providers
- Counseled private and not for profit organizations on the design, administration and tax considerations regarding
 qualified retirement plans, non-qualified deferred compensation plans, incentive compensation plans, executive
 employment and severance agreements, Section 409A, 457(f), 4960 and 280G matters, equity-compensation,
 welfare plans and cafeteria plans

ATTORNEY BIOGRAPHY – ANTHONY P. DASILVA, JR.

Publications/Presentations

- "The Social Security Fairness Act is Now Law," Mirick O'Connell Client Alert, January 13, 2025
- Quoted in "Why corporate jet perks are coming under federal scrutiny," HR Brew, May 6, 2024
- "Compensation & Benefits Update," Mirick O'Connell Labor, Employment and Employee Benefits Annual Seminar (May 4, 2023)
- Quoted in "Considering a Voluntary Retirement Program to Cut Costs? Read This First," P&C Specialist, February 14, 2023
- "Equity Incentives for Employees," Organizing, Financing, and Advising a Massachusetts Business chapter MCLE publication, February 10, 2022 (co-author)
- "Should Employers Consider Surcharges for Unvaccinated Workers?," Mirick O'Connell Client Alert, September 14, 2021
- "Protecting Employee Retirement Plans from Cyberattacks," On Air with Mirick O'Connell legal podcast (July 28, 2021)
- "DOL Issues Cybersecurity Guidance for Plan Sponsors and Fiduciaries," Mirick O'Connell Client Alert, June 28, 2021
- "Tax-Exempt Entity Retirement Plans and the Tax Consequences of Noncompliance," Bloomberg Tax, October 28, 2020
- "New Guidance for Tax-Exempt Organizations: Proposed IRC 4960 Regulations," MSCPA, August 10, 2020