



633 West Fifth Street
Suite 700
Los Angeles, CA 90071
TEL: 213.439.9457
FAX: 213.439.9599
dwellington@steptoe.com

Areas of Practice

Employee
Benefits/ERISA/Executive
Compensation

ERISA, Labor &
Employment

ERISA/Employee
Benefits/Litigation/Executive
Compensation

Legislative &
Administrative, Congress &
Treasury

Tax

Education

New York University
School of Law, LL.M.,
Taxation, 1993

Thomas M. Cooley Law
School, J.D., 1991

Evangel University, B.S.,
1988

Bar & Court Admissions

California

District of Columbia

Michigan

Don Wellington

Don Wellington is a partner in the Los Angeles office of Steptoe & Johnson LLP and a member of the Employee Benefits, Taxation, and ERISA groups. He has 20 years of experience working in the areas of employee benefits and executive compensation. He represents some of the largest pension funds in the country on a variety of matters.

Prior to rejoining Steptoe in 2000, Mr. Wellington was the Associate Benefits Tax Counsel for the US Department of the Treasury’s Office of Tax Policy in Washington. His primary responsibilities included advising the Assistant Secretary (Tax Policy) with respect to the development and implementation of tax policy regarding retirement, health, stock option, and other employee benefit plans.

While at the Treasury Department, Mr. Wellington was involved in the development or review of nearly every major piece of guidance relating to qualified retirement plans and deferred compensation issued by the Treasury Department and Internal Revenue Service between Fall 1996 and Spring 2000. This included guidance implementing tax-law changes under the Small Business Job Protection Act of 1996, the Taxpayer Relief Act of 1997, and the Internal Revenue Service Restructuring and Reform Act of 1998, as well as guidance on IRS determination letter and correction programs.

Mr. Wellington also was heavily involved in the development and review of employee benefits-related legislation while at the Treasury Department, including drafting legislative language and working closely with Congressional staffers. He also participated in the development of a number of retirement savings proposals and initiatives while with Treasury.

Mr. Wellington’s practice includes advising clients on a broad range of employee benefit plan design and compliance issues. He also advises clients on the employee benefits aspects of corporate mergers and acquisitions, including transactions relating to employee stock ownership plans (ESOPs). He has represented clients on a variety of matters before the Treasury Department, the Internal Revenue Service, and the Department of Labor. He also has experience representing clients as part of the legislative process. He also serves as outside tax counsel for a number of state and local pension plans.

Noteworthy

- *Legal 500*, US Employee Benefits and Executive Compensation, 2011
- Associate Benefits Tax Counsel, Attorney-Advisor, United States Department of the Treasury, 1996-2000

Don Wellington

Select Seminars & Events

Teleconference: Final 409A Regulations: Deferred Compensation, May 1, 2007,
(A Steptoe-Sponsored Event)

Wellington on CNN FN, July 18, 2003

Professional Affiliations

American Bar Association

Chair, Subcommittee on Government Submissions, Tax Section Employee
Benefits Committee (1996)

Chair, Subcommittee on Master and Prototype Retirement Plans, Tax Section
Employee Benefits Committee (1995-1996)