



# David P. Doyle

## Partner

Parsippany, NJ | (973) 966-8136

ddoyle@daypitney.com

## Overview

David Doyle counsels clients with respect to all aspects of employee benefits and executive compensation matters, including merger and acquisition issues, qualified and nonqualified pension plans, stock bonus and profit-sharing plans, employment and separation agreements, multi-employer plans, employee stock-ownership plans, employee welfare-benefit plans, golden parachutes, incentive and nonqualified stock option plans, employee stock-purchase plans and other forms of equity-based compensation, cafeteria plans, and rabbi trusts. He counsels clients regarding the ERISA and tax implications of employee benefit plan investments in various partnership and fund vehicles.

He is a member of the firm's Executive Committee.

## Education and Credentials

### Education

New York University School of Law, LL.M., 1990, Taxation

Rutgers University School of Law - Newark, J.D., 1985

Emory University, B.A., 1982

### Admissions

U.S. Tax Court, 1988

U.S. District Court, Southern District of New York, 1988

State of New Jersey

### Affiliations

American Bar Association

New Jersey State Bar Association

## Practices & Industries

[Corporate & Business Law](#)

[Employee Benefits & Executive Compensation](#)

[Investment Management](#)

[Mergers & Acquisitions](#)

[Public Companies & Securities](#)

[Tax](#)

# Recognition and Community

*No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.*

## Recognitions

Chosen for inclusion in the *Chambers USA Legal Directory* (Chambers & Partners) of recognized practitioners for Employee Benefits & Executive Compensation in New Jersey, 2006-2024

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Employee Benefits Law, 2006-2025

Selected to the list of New Jersey *Super Lawyers* (Thomson Reuters), Employee Benefits, Employment & Labor, 2005-2013, 2017-2020

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Newark Employee Benefits (ERISA) Law Lawyer of the Year, 2014

## Insights

IRS Publishes 2025 Pension Plan Limits  
November 7, 2024

IRS Publishes 2024 Pension Plan Limitations  
November 6, 2023

IRS Publishes 2023 Pension Plan Limitations  
October 24, 2022

IRS Notice 2022-33 Extends Retirement Plan Amendment Deadlines  
August 8, 2022

Employer-Sponsored Group Health Plans Must Cover At-Home COVID-19 Tests  
January 14, 2022

IRS Publishes 2022 Pension Plan Limitations  
November 8, 2021

IRS Updates Correction Procedures for Plan Sponsors  
July 21, 2021

Internal Revenue Service Releases COBRA Subsidy Guidance  
May 24, 2021

U.S. Department of Labor Issues FAQs and Model Notices Regarding COBRA Subsidy  
April 9, 2021

American Rescue Plan Provides COBRA Subsidies and Increased Dependent Care Spending Account Limits  
March 17, 2021

IRS Clarifies COVID-19 Relief for Flexible Spending Accounts  
February 23, 2021

Employee Benefit "Gifts" Included in End of Year Legislation  
January 4, 2021

IRS Publishes 2021 Pension Plan Limitations

October 28, 2020

IRS Provides Guidance Helpful to Employers Administering COVID-19-Related Distributions and Plan Loans Under the CARES Act

June 25, 2020

Alternative Electronic Disclosure Rules Ease Requirements for ERISA-Covered Retirement Plans

May 27, 2020

IRS Announces COVID-19 Relief for Cafeteria Plans

May 14, 2020

Federal Agencies Announce COVID-19 Relief for Employee Benefit Plans

May 1, 2020

Agencies Release COVID-19 FAQs on FFCRA and CARES Act Implementation for Health Plans

April 15, 2020

Employee Benefit Plan Provisions Included in COVID-19 Relief From the IRS

April 14, 2020

CARES Act Provides Employee Retention Credit for Some Employers Impacted by COVID-19 Pandemic

April 13, 2020

IRS Announces Penalty Relief for Employers Who Fail to Deposit Employment Taxes in Anticipation of COVID-19-Related Tax Credits

April 3, 2020

CARES Act Expands Rules Related to Cost-Free Coverage of COVID-19 Testing

April 1, 2020

IRS Announces Effective Date for Tax Credits Related to COVID-19 Paid Leave

March 31, 2020

IRS Extends Deadline for 403(b) Plans and Pre-Approved Defined Benefit Plans

March 31, 2020

Summary of Certain Employee Benefits Provisions in the COVID-19 CARES Act

March 30, 2020

Treasury, IRS and Labor Announce Plan to Implement COVID-19 Paid Leave and Related Tax Credits

March 23, 2020

Employer-Sponsored Group Health Plans Must Provide Cost-Free Coverage of COVID-19 Testing

March 20, 2020

IRS Issues COVID-19 Guidance for High Deductible Health Plans

March 11, 2020

IRS Publishes 2020 Pension Plan Limitations

November 7, 2019

IRS Expands Self-Correction Options for Plan Sponsors

April 24, 2019

We're Pregnant: New State Law Protections for Pregnant Employees

March 29, 2018

IRS Publishes 2019 Pension Plan Limitations

November 2, 2018

IRS Updates VCP Submission Procedures

October 3, 2018

What's on the Horizon? Important Proposed Legislation in New Jersey

September 26, 2018

NJ Employers Beware: Federal and State Departments of Labor Team Up to Address Independent Contractor Misclassification

September 26, 2018

Despite Contrary Law in Other States, New Jersey Employers Not Required to Accommodate Medical Marijuana Use

September 26, 2018

New Massachusetts Noncompetition Law Effective October 1

September 26, 2018

Massachusetts "Grand Bargain" Creates Paid Family and Medical Leave, Increases the Minimum Wage and Eliminates Retail Premium Pay Obligations

September 26, 2018

NYC Releases Guidance and Notice Posting For New Temporary Work Schedule Changes Law

September 26, 2018

As the Fraternity of States With Earned Sick Leave Adds a New Chapter, New Jersey Employers Can Expect Big Changes

June 27, 2018

New Jersey Joins a String of States Cracking Down on Employee Misclassification

June 27, 2018

NYS and NYC Crack Down on Sexual Harassment, Imposing New Requirements on Employers

June 27, 2018

Enforcing Arbitration Agreements in New Jersey

June 27, 2018

Still Using Unpaid Interns? Be Sure to Comply With Federal and Applicable State Law

June 27, 2018

Goodbye, DOL Fiduciary Rule, and Hello, SEC Standards of Conduct?

May 1, 2018

How Long and Where Can Employees Breastfeed or Pump Milk? States Continue to Weigh In

March 29, 2018

New Year Brings Even More Leave Requirements for New York City Employers

March 29, 2018

Supreme Court Recently Limited the Scope of Whistleblower Protection Under Dodd-Frank, But State Laws Continue to Provide Broader Protections

March 29, 2018

New IRS Code Section 45S - Employer Credit for Paid Family and Medical Leave

March 29, 2018

Reorienting Title VII - Although The Second Circuit Expands Sexual Orientation Protections Under Federal Law, State Laws Remain More Favorable to Plaintiffs

March 29, 2018

Do Your Severance Agreements Adequately Protect You?

March 29, 2018

Now Put It in Writing: New York City's New Employer Requirements for Workplace Accommodations

March 29, 2018

IRS Announces Adjustments to 2018 HSA Maximum Contribution Limit and Other Limits

March 14, 2018

Tax Reform Act Denies Deductions for Confidential Settlements of Sexual Harassment Claims

January 17, 2018

IRS Publishes 2018 Pension Plan Limitations

November 15, 2017

ACA Tax Relief in Senate Healthcare Bill

June 26, 2017

IRS Publishes 2017 Pension Plan Limitations

October 28, 2016

IRS Extends ACA Information Reporting Due Dates for 2015 Calendar Year

December 30, 2015

IRS Publishes 2016 Pension Plan Limitations

October 23, 2015

IRS Signals End to Pension Lump Sum De-Risking for Retirees in Pay Status

July 13, 2015

IRS Publishes 2015 Retirement Plan Limitations

November 5, 2014

Supreme Court Creates Limited Contraceptive Exemption from Affordable Care Act Requirements

July 3, 2014

Annual Labor and Employment Conference - Hartford

June 1, 2011

## News

Chambers Recognizes Day Pitney with Elevated Rankings Across Practices and Attorneys

June 6, 2024

Day Pitney Announces New Leadership Appointments

April 2, 2024

Day Pitney Expands Corporate Practice in New Jersey with Addition of Laurence Smith

January 3, 2024

Day Pitney Represents Foxfield in Connection with its Construction Financing for the Development of Lower Bucks Logistics Hub

September 29, 2023

Chambers USA 2023 Ranks 35 Day Pitney Attorneys and 13 Practices

June 1, 2023

Gregory A. Hayes Named Managing Partner of Day Pitney

April 3, 2023

Chambers USA 2022 Ranks 34 Day Pitney Attorneys and 13 Practices

June 1, 2022

Rachel Gonzalez Receives Salute to the Policy Makers Award from Executive Women of New Jersey

May 4, 2022

Veson Nautical Acquires Q88

May 4, 2022

Day Pitney Represents VCV Digital Technology in its Business Combination with Fortune Rise Acquisition Corporation

May 2, 2022

Lakeland Completes Merger With 1st Constitution

January 11, 2022

Day Pitney Represents TriStruX LLC in Sale to Huron Capital

December 23, 2021

Chambers USA 2021 Ranks 31 Day Pitney Attorneys and 13 Practices

May 21, 2021

Chambers USA 2020 Ranks 34 Day Pitney Attorneys and 12 Practices

April 30, 2020

Day Pitney Represents Valley National Bancorp in its Proposed Acquisition of Oritani Financial Corp.

June 26, 2019

Day Pitney Represents 1st Constitution Bancorp in its Acquisition of Shore Community Bank

June 24, 2019

Chambers USA 2019 Ranks 38 Day Pitney Attorneys and 12 Practices

May 8, 2019

Day Pitney Represents SBT Bancorp, Inc. and its subsidiary, The Simsbury Bank & Trust Company, in their Merger Agreement with Liberty Bank

April 1, 2019

Day Pitney Represents Independent Bank Corp. in its Merger Agreement with Blue Hills Bancorp, Inc.

September 20, 2018

Day Pitney Represents Independent Bank Corp. in its Merger Agreement with MNB Bancorp for Rockland Trust Company to Acquire The Milford National Bank and Trust Company

May 29, 2018

Chambers USA 2018 Ranks 39 Day Pitney Attorneys and 11 Practices

May 25, 2018

Day Pitney Represents Valley National Bancorp in \$816M Acquisition of USAmeriBancorp

July 28, 2017

Chambers USA 2017 Ranks 41 Day Pitney Attorneys

May 26, 2017

Day Pitney Advises Independent Bank Corp. in \$24.5 Million Acquisition of Island Bancorp, Inc.

October 21, 2016

71 Day Pitney Lawyers Named to 2017 Best Lawyers List

August 15, 2016

Chambers USA 2016 Ranks 47 Day Pitney Attorneys

May 27, 2016

Day Pitney Advises Independent Bank Corp. in Acquisition of New England Bancorp, Inc.

March 18, 2016

Day Pitney Reelects Executive Committee and Elects New Executive Board

March 18, 2016

Day Pitney Advises Harmony Bank in Sale to Lakeland Bancorp

February 18, 2016

Day Pitney Advises Fuel Systems Solutions in Merger with Westport Innovations

September 2, 2015

68 Day Pitney Lawyers Named to 2016 Best Lawyers List

August 24, 2015

Day Pitney Represents Hudson Valley in its Closing of a \$539 Million Merger with Sterling Bancorp

July 2, 2015

Chambers USA 2015 Ranks 51 Day Pitney Attorneys

May 21, 2015

Seventy Day Pitney Lawyers Named to 2015 Best Lawyers List

August 22, 2014

Chambers USA 2014 Ranks 46 Day Pitney Attorneys

May 23, 2014

Seventy Day Pitney Lawyers Named to 2014 Best Lawyers List

August 15, 2013

Chambers USA 2013 Ranks 39 Day Pitney Attorneys

May 24, 2013

Ninety-eight Day Pitney Attorneys Recognized by *Super Lawyers*

October 22, 2012

Seventy-Five Day Pitney Lawyers Named to Best Lawyers List for 2013

August 23, 2012

Chambers USA 2012 Ranks 41 Day Pitney Attorneys

June 8, 2012

Seventy-two Day Pitney Lawyers Named to Best Lawyers List for 2012

October 4, 2011

Chambers USA 2011 Ranks 45 Day Pitney Attorneys

June 10, 2011

Thirty-three Day Pitney Attorneys Named New Jersey Super Lawyers

March 31, 2011

Seventy-six Day Pitney Lawyers Named to Best Lawyers for 2011

August 9, 2010

Chambers USA 2010 Ranks 40 Day Pitney Attorneys

June 11, 2010

## In The Media

Greg A. Hayes Named Managing Partner of Day Pitney

Boca Raton Tribune, April 5, 2023

Day Pitney Taps Conn. Atty As New Managing Partner  
Law360 Pulse, April 3, 2023

New Managing Partner, Executives at Day Pitney  
Connecticut Law Tribune, April 3, 2023

Lakeland Bancorp to Acquire 1st Constitution  
NJBiz, July 12, 2021

IRS Releases COBRA Subsidy Guidance  
Connecticut Business & Industry Association, May 26, 2021

Big Numbers and High Stakes for Executive Compensation Lawyers  
The New Jersey Law Journal, September 1, 2016

Independent researchers seen easing DOL fiduciary burden for brokers  
InvestmentNews, August 22, 2016

Conn. Law Firms Appoint Leaders, Announce New Hirings  
The Connecticut Law Tribune, April 14, 2016

Independent Bank extends reach in New England  
The Deal, March 22, 2016