

Althea R. Day

Of Counsel

Employee Benefits/Executive Comp,
Defined Contribution Plans/401(k) Plans,
Executive and Equity Compensation; Deferred/Non Qualified
Compensation Plans,
Defined Benefit/Cash Balance Plans

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Education

American University, Washington College of Law, 1984, JD
California State University, Northridge, 1980, BA

Althea R. Day is of counsel in the Employee Benefits and Executive Compensation Practice. Her practice focuses on tax qualified retirement plans including pension, profit sharing, 401(k) plans and ESOPs, as well as nonqualified deferred compensation and equity compensation programs.

Ms. Day's practice also focuses on multiemployer plans and plans sponsored by tax-exempt employers. Ms. Day assists clients with plan design, compliance and administration issues, and with tax issues relating to plan contributions and distributions. Ms. Day joined Morgan Lewis in 2001 with more than 17 years of employee benefits practice experience. Her prior experience includes service with the national office of the Internal Revenue Service in the area of employee plans and exempt organizations, an active benefits practice in a Washington, D.C. law firm, and the national office of a large employee benefits consulting/accounting firm. Ms. Day is active in the Employee Benefits Committee of the American Bar Association, Tax Section. She has written articles for The Tax Advisor and the Benefits Law Journal.



Bar Admissions

Maryland
District of Columbia

Honors & Affiliations

Member, District of
Columbia Bar
Association