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Luke J. Moneypenny

Associate

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Luke Moneypenny counsels organizations, fiduciaries, and owners on employee stock ownership plans (ESOPs) and other employee benefit matters, including retirement plans, executive compensation, and health and welfare benefits.

Drawing on his experience in ERISA and federal tax law, Luke helps clients design, implement, and administer ESOPs at all stages, from planning to maintenance and all possible steps in between. He also advises employers and plan sponsors on qualified and nonqualified plans, deferred compensation arrangements, and fiduciary governance. He is known for his ability to navigate complex regulatory frameworks while ensuring compliance with Department of Labor and IRS regulations and keeping client goals front and center.

Before entering private practice, Luke served for 14 years in federal law enforcement, including in the intelligence community. This background brings a disciplined, detail-oriented approach to his legal work and informs his practical, solutions-driven guidance.

Outside the office, Luke enjoys spending time with his wife and two young children exploring the outdoors.

Education

- Georgetown University Law Center (L.L.M., Taxation and Employee Benefits Program, 2024)
- Syracuse University College of Law (J.D., 2021)
- Bowling Green State University (B.A. in Political Science, 2006)

State Admissions

- Ohio, 2023
- District of Columbia, 2023

Service Areas

- ESOP
- Employee Benefits & Executive Compensation
- Corporate Governance
- Mergers & Acquisitions
- Tax Services

Experience

- Guided multiple clients through the Department of Labor’s Voluntary Fiduciary Compliance Program for plan corrections that resulted in No Action determinations by the Department
- Assisted a nonprofit medical services client with corrections of non-qualified deferred compensation issues and tax failures going back 30 years and drafted new executive compensation plans and trusts for the CEO