

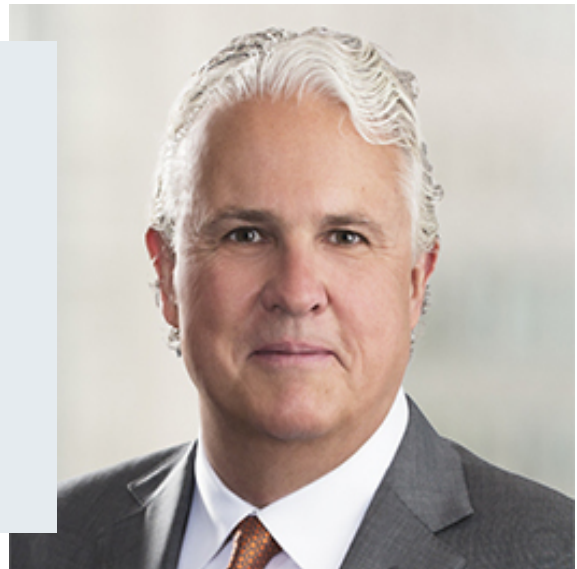
## Stephen J. Gilles

### Partner

[sgilles@foley.com](mailto:sgilles@foley.com)

Dallas

214.999.4605



Stephen Gilles has extensive experience serving the needs of nonprofit and tax-exempt organizations, as well as advising publicly traded and privately-owned companies nationally and internationally on employee benefits and executive compensation. For over 41 years, wealthy individuals and families, private philanthropic foundations, and the directors, officers, and owners of the state's leading corporations, LLCs, and other business entities have sought Steve's guidance. He is a partner in the firm's Taxation and Employee Benefits & Executive Compensation practices.

### Nonprofit and Tax-Exempt Entities

Steve is regarded as one of the leading attorneys in the state on the legal aspects of nonprofit and tax-exempt organizations, advising hundreds of entities of all sizes on virtually every aspect of their organization and operation, including Internal Revenue Code sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7) and all other types of 501(c). For example, he has obtained more than 600 determinations of tax-exempt status from the Internal Revenue Service. He also advises tax-exempt organizations about all types of federal and state tax matters, such as compensation and retirement programs, fundraising and giving, compensation testing and compliance, reporting and disclosure, and unrelated trade or business income issues.

### Employee Benefits and Executive Compensation

In addition to serving nonprofit and tax-exempt organizations, Steve works with publicly traded and privately owned companies in a wide range of industries, helping with the design, implementation, and administration of qualified retirement plans, nonqualified deferred compensation plans, health and other welfare plans, and executive compensation programs. He has handled mergers and acquisitions, audits, administrative hearings, and matters involving correction procedures with the IRS, Pension Benefit Guaranty Corporation, and the U.S. Department of Labor, along with bankruptcy and fiduciary matters. Steve advises on and negotiates executive employment agreements and severance agreements.

As an employee benefits lawyer, Steve focuses pragmatically on compliance with a myriad of tax rules, compensation, retirement, pension plans, and various forms of qualified and nonqualified plans. Steve's clients appreciate his pragmatic approach and continuous focus on the ever-changing laws and regulations affecting these plans and executive compensation.

## Awards and Recognition

- Recognized, AV Preeminent® 5.0 out of 5 Peer Review Rated, Martindale-Hubbell® Peer Review Ratings™
- Recognized, *The Best Lawyers in America*® in the field of Tax Law (2022-2024)

## Affiliations

- Member, State Bar of Texas
  - Taxation Section
  - Health Law Section
- Member, American Bar Association
- Former Faculty, Paralegal Program, Southern Methodist University Dedman School of Law

## Community Involvement

- Officer and Board Member, Youth for Tomorrow Foundation
- Officer and Board Member, Texas Legal Resource Center for Child Abuse and Neglect Inc.
- Former President and Board Member, Wednesday's Child Benefit Corp.

## Sectors

- [Racial Justice & Equity](#)

## Practice Areas

- [Corporate](#)
- [Employee Benefits & Executive Compensation](#)
- [Labor & Employment](#)
- [Taxation](#)
- [Transactions](#)

## Education

- Southern Methodist University Dedman School of Law (LL.M., with honors, 1986)
- Texas Tech University School of Law (J.D., with honors, 1981)
- The University of Texas at Austin (B.B.A., with honors, 1978)

## Admissions

- Texas (1981)