



## René J. Avilés-García

### Capital Member

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### Practice Areas

#### Tax

Act 20/22 Benefits  
Employee Benefits & ERISA Matters  
Estate & Asset Protection Planning

### Education

University of Puerto Rico School of Law,  
J.D., 2001

Pontifical Catholic University of Puerto  
Rico, B.B.A. in Accounting, summa cum  
laude, 1996

### Bar Admissions

Commonwealth of Puerto Rico  
Federal District Court for the District of  
Puerto Rico

René J. Avilés-García is a Capital Member and the Chair of the firm's Taxes & Employee Benefits Practice Group. René practices in two complimentary areas – employee benefits and trusts & estates. In his employee benefits practice, he focuses on complex pension plan design, operation and reorganization consultations (including mergers, spinoffs and transfers of assets between qualified retirement plans), as well as other deferred compensation arrangements. René also has substantial experience representing clients in:

- ERISA litigation
- pension plan administration and qualification with Puerto Rico tax authorities, and
- correction procedures with the U.S. Department of Labor

On the trusts and estates side, René brings his sophisticated knowledge of pension and tax law in advising high net worth individuals regarding their estate planning concerns as well as representing them when a trust or estate matter becomes litigious.

René is also a Certified Public Accountant, has extensive knowledge of general corporate tax matters and has litigated tax matters before administrative and judicial tribunals. Rounding out his experience, he also has a solid background in the private corporate world, having worked for Procter & Gamble as a financial analyst and forecaster for Puerto Rico and Latin American Export Divisions (1996-2001). René is a frequent speaker at conferences addressing legal implications of pension plans, estates and trusts, and tax legislation affecting these matters.

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### Speaking Engagements

- Speaker, Annual Banco Popular Fiduciary Training Conference (2009 to present)
- Speaker, Annual Assembly of the Society for Human Resources Management, Puerto Rico Chapter (2016, 2017)
- Regular speaker at employee benefits and trusts & estates presentations sponsored by brokerage firms doing business in Puerto Rico, including Popular Securities, UBS Financial Services of Puerto Rico Inc., Santander Securities, among others.

### Publications

- ERISA's Title IV and Puerto Rican Plans Collision, *Journal of Pension Benefits*, Autumn 2014.
- The New Puerto Rico Internal Revenue Code and its Impact on US Employers that Operate Qualified Retirement Plans, *Journal of Pension Benefits*, Autumn 2011.

### Affiliations

- Puerto Rico Bar Association
- Puerto Rico Certified Public Accountants Association

### Professional Recognition

- The most recent Latin American Edition of Chambers & Partners reports that René "receives widespread recognition for his expertise in employee benefits, and clients admire his 'impressive command of Puerto Rico and US pension matters.'"