



David G. Johnson

Senior Of Counsel

Cleveland

P: 216.348.5456

Practice Focus

- Executive compensation and governance
- Business counseling

Throughout David's 38+ year career in professional services with Ernst & Young and McDonald Hopkins, he has worked with senior executives, boards of directors and management teams for domestic and global businesses on a wide range of complex business issues including governance, risk management, compensation strategy and design and financial, tax and accounting aspects of business transactions. Prior to David's retirement from Ernst & Young in 2011, David served as Ernst & Young's US Service Line Leader- Executive Compensation Advisory Services.

David has been a recognized thought leader throughout his career and has demonstrated highly effective leadership and business skills in a wide variety of forums. David received his law degree from Case Western Reserve University and his accounting degree from Bowling Green State University. David also has served on a variety of civic boards throughout his career. In addition to having taught executive compensation for several years at Case Western Reserve University School of Law, David has published numerous articles and has lectured domestically and internationally on matters relating to executive compensation, governance, risk, tax and accounting throughout his career.

David currently serves Ex-Officio on the Executive Committee and in a senior advisory counsel capacity to McDonald Hopkins law firm where earlier in his career, David had served on the Firm's Board of Directors and served as the leader of the Executive Compensation practice. David also currently serves as a Senior Advisor to the Executive Compensation and Governance Practice for the Firm.

David is currently an Adjunct Professor at Case Western Reserve University and teaches in the Weatherhead School of Management where his courses in recent years have covered executive compensation, enterprise taxation, among other business related topics.

Prior Roles within EY included:

Principal in Ernst & Young's National Tax Performance & Reward/Human Capital practice and National Service Line Leader – Executive Compensation Advisory Services, National Tax Performance & Reward Functional Leadership Team Leader.

- Selected as a participant by Ernst Young in their Kellogg Executive Program at Kellogg School of Management – Northwestern University.
- Performance & Reward Location Leader – North Central Area (including Ohio, West Virginia, Kentucky,

David Johnson

Michigan, Western Pennsylvania, Upstate New York)

- Service Delivery Network Leader for the U.S. Compensation Practice. Responsible for the oversight of process, methodology, and service delivery for U.S. Compensation projects, including leadership with respect to training and development of professional staff relative to compensation advisory services
- Partner in charge of Ernst & Young's Executive Financial Counseling Practice for the Lake Erie Area where he focused on executive planning and compensation
- David rejoined Ernst & Young as a Direct Admit Partner in 1996 after practicing law for 10 years.

Other Previous Positions:

- Advisory Board- The Board Institute Compensation Committee Index 2012 - 2014
- Adjunct Professor, Case Western Reserve University School of Law, LL.M. Program, course on Executive Compensation 1994-2004
- Program Leader – Ernst & Young National Training Program – Retirement, Benefits and Compensation Planning 1990's
- IPO SUCCESS[®] – Member of Ernst & Young's design team for Compensation Advisory Services for the IPO Company 2000-2002

Previous Related Work Experience:

Shareholder, Cleveland, Ohio Law Firm. Practicing attorney for 10 years in areas of tax; employment; compensation planning for corporations, executives, professionals & business owners; served as Head of Employee Benefits & Executive Compensation practice and served on Board of Directors.

Civic Boards and Other Activities:

- Member of Advisory Board: Case Western Reserve University Weatherhead School of Management, Department of Accountancy 2009 - 2011
- Member of Board of Trustees & Finance Committee Chair: Neighborhood Centers Association through June, 2011
- Advisor/Supporter: Ashland University's Scholarship of Entrepreneurial Engagement Program 2009 - 2011.
- Previous Board Member, Board President: Society for Rehabilitation of Children & Adults, Lake County

Select 2006-2019 Presentations, Interviews & Publications:

- 2019 AICPA Engage Conference - Business Succession Planning
- 2016-2018 Various Program for McDonald Hopkins relating to key employee compensation, law firm strategy, among others.
- 2016 Business Succession Planning – AICPA Advanced Estate Planning Conference. Washington DC
- 2015 Co-Author of Whitepaper: 7 Tactics for Winning the Cyber War: Battle Strategies for Directors and Officers.
- 2014 Fidelity Benefits Summit - Presenter: Equity Plan Design and Unintended Consequences, May 2014 - Scottsdale, AZ
- 2014 Northeast Ohio Association of Corporate Counsel America. Panel Chair - "Executive Compensation and Governance: Trends, Developments and Hot Topics"
- 2013 McDonald Hopkins Executive Compensation and Governance Business Hour , Panel Chairman for

- presentation on Key Issues In Executive Compensation and Governance for 2013
- 2013 AICPA Advanced Estate Planning Conference -Presenter: Business Succession Planning: Common Obstacles in the Planning Process and Addressing Key Issues for Non-Family Stakeholder – Baltimore, MD
- 2013 AICPA Advanced Estate Planning Conference -Presenter: Business Succession: A Holistic Roadmap for the Planning Process – Baltimore, MD
- 2013 AICPA Advanced Estate Planning Conference -Presenter: Business Succession: A Holistic Roadmap for the Planning Process – Baltimore, MD
- 2013 McDonald Hopkins Executive Compensation and Governance Business Hour, Panel Chairman for presentation on Key Issues In Executive Compensation and Governance for 2013
- 2012 AICPA Advanced Estate Planning Conference Co-Presenter: Executive Compensation and Succession Planning – Las Vegas, Nevada
- 2012 McDonald Hopkins Executive Compensation and Governance Roundtable for Directors and Executives, Panel Chairman for presentation on Clawbacks, Non-Competes and Governance
- 2012 McDonald Hopkins Executive Compensation and Governance Roundtable for Directors and Executives, Panel Chairman for presentation on Executive Agreements – Emerging Trends and Governance
- 2012 Worldwide Employee Benefits Network, Panel member for presentation entitled “Rewarding Your Executives – Lessons Learned from Successful and Unsuccessful Companies”
- NASPP 19th Annual Conference Co-Presenter: Risk Mitigation for Executive Compensation – San Francisco, California, November 2011
- 2008, 2009 & 2010 Compensation Study External Webcast Panelist (Life Sciences and Technology) New York, NY
- Contributing Author and Editor: EY’s Point of View on Dodd-Frank Wall Street Reform and Consumer Protection Act - Potential Impact and Practical Considerations Relating to Executive Compensation Provisions, September 2010
- NASPP 18th Annual Conference Co-Presenter: Risk Mitigation for Stock Compensation – Chicago, IL
- Northeast Ohio Director and Executive Roundtable Session Leader: Legislative Update & Compensation Planning in Light of Legislative Changes in 2011 – Cleveland, Ohio
- 2010 AICPA Advanced Estate Planning Conference Co-Presenter: Closely-Held Business Succession Planning – Washington DC
- 2010 EY Executive Tax Update Co-Presenter: Executive Compensation Update for Non-P&R Professionals – Washington DC
- 2010 EY Domestic Tax Conference: “Developments in Executive Compensation” Panelist, Chicago, IL
- MAPI CFO Council Meeting EY Panelist: “Accelerating Deferred Compensation – Legislative & Regulatory Context, Tax Issues, and SEC Disclosure and Other Implications” Phoenix, AZ, March 2010
- EY National Advisory Connection and Weekly Connection Article: “EY Helps Clients with Executive Compensation and Risk Management” February 2010
- SEC Proxy Requirements Client Roundtable Meetings – various Ohio locations, February 2010
- 2009 Financial Institution Director’s Summit Panelist: Discussion on various compensation related topics including risk governance, executive compensation and the evolving regulatory environment, New York, NY
- Journal of Compensation & Benefits Article co-author: “TARP Standards for Compensation and Corporate Governance” November 2009
- EY Tax Client Connection Newsletter Article: “Executive Incentive Programs in Challenging Economic

Times” March 2009

- 2009 EY Domestic Tax Conference: “Developments in Executive Compensation” Panelist, New York, NY
- 2009 EY Human Capital Conferences: Executive Remuneration/Executive Compensation, London and New York, NY
- Seattle Post-Intelligencer Article: “Inside Entrepreneurship: Details Critical in Deferred Salaries” January 2009
- CFO Magazine Article Contributor: "Things Are Looking Up" November 2008
- 2008 NASPP Annual Conference Session Co-Presenter: Six Essential Steps to Implementing Performance Metrics, New Orleans, LA
- 2008 EY Human Capital Conference Co-Presenter: Performance Based Compensation International Evolution in Plan Design, Scottsdale, AZ
- 2008 EY Global HR Risk Report – External Webcast Presenter, New York, NY
- 2008 & 2009 EY Executive Tax Update: Executive Compensation Update - What Matters Most, Orlando, FL
- 2008 AICPA Advanced Estate Planning Conference – Closely Held Business Succession Planning Session, Chicago, IL
- 2008 EY Domestic Tax Conference: Executive Compensation Developments, Chicago, IL
- 2008 EY Area Tax Insights Forum: IFRS, Fin 48 and Executive Compensation Outlook
- 2008 Global HR News Radio Show: "Global Business-Global People” Co-Author discussion on Aging Workforce Study
- 2007 EY IPO Transformation-CEO Retreat Panelist: Attracting, Motivating and Retaining Talent
- 2007 EY Webcast Panelist: Executive Compensation: How to Attract, Reward, and Retain Key Talent
- 2007 EY Thought Center Webcast Panelist: Facing the Challenges of the Aging Workforce, An Ongoing Review
- 2007 EY Human Capital Conference Co-Presenter: Redefining Performance-Based Compensation, Rome, Italy
- 2007 NASPP Annual Conference Workshop Session Co-Presenter: Designing and Administering Stock Plans After 409A
- Taxes – The Tax Magazine, September 2007 Issue, Article Co-Author: "Long-Awaited Final Regulations Under Code Sec. 409A Are Issued As Transition Relief Nears an End"
- 2007 EY Aging Workforce Whitepaper Co-Author
- Venture Capital Journal, September 2007 Issue, Article: "Compensation Programs for Startups Require Careful Planning"
- 2007 EY Executive Tax Update: Executive Compensation Update Session – Orlando, FL
- 2007 AICPA Advanced Estate Planning Conference – Boston, MA
- 2007 National Foreign Trade Council (NFTC) Presenter: “Executive Compensation: What’s on the Horizon?”
- 2007 EY Webcast Panelist – Final 409A Regulations: Explanation and Treasury Insights
- 2007 Audit Committee Chair Roundtable Panel Facilitator: “Executive Compensation: What Role Should the Audit Committee Play?” New York
- 2006 BNA Audio Conference Panelist: “Getting Started with Writing the 2007 CD&A”
- 2006 CFRI Conference – Current Financial Reporting Issues: “Equity Compensation in a Post-Expensing World” – New York, NY
- 2006 EY Human Capital/Global Mobility Conference Plenary Session: SEC Disclosure Rules – Scottsdale, AZ
- 2006 Corporate Financial Executive Roundtable – Washington, DC & New York, NY

David Johnson

- 2006 AICPA Advanced Estate Conference – San Diego, CA
- 2006 GRC Article Published on Executive Compensation and Governance
- 2006 Proxy Season Symposium – Chicago; Bay Area – Presentation on Executive Compensation and Preparing for the 2006 Proxy Season
- 2006 Regional NASPP Meeting – Cincinnati; Presentation on Equity Compensation Trends and FAS 123R

Prior to 2006:

- Frequent national lecturer on executive compensation and benefits matters

Education:

- J.D., May 1983, Case Western Reserve University School of Law
- B.S.B.A., 1980, Bowling Green State University

Admissions - State

- Ohio

Education

- Case Western Reserve University School of Law
- Bowling Green State University