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NEWS

Trump pardons nursing home owner and supporter convicted of \$7M tax evasion



ZEE JOHNSON

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A former Florida nursing home owner who last month received an 18-month prison sentence for tax evasion has been pardoned by Donald Trump, weeks after his mother attended a big-bucks fundraiser held by the president.

Paul Walczak, who owned and operated several healthcare companies, admitted to failing to pay the IRS more than \$7 million in taxes withheld from employees' paychecks, leading to the prison term. His pardon comes after his mother, Elizabeth Fago, attended the Mar-a-Lago dinner, reportedly paying \$1 million for a ticket, according to the New York Times.

Walczak, owner of NuVista, a three-site nursing home company; Palm Health Partners; and Palm Health Partners Employment Services, originally submitted a pardon application back in November, NY Times said. On his application, he stated that his mother had contributed millions to Trump's campaign, a political contribution that he speculated was the catalyst in his conviction.

As *McKnight's Long-Term Care News* reported last month, Walczak employed more than 600 people and had an annual payroll of \$24

million through his PHP Employment Services business. He used those employee tax withholdings to make luxury purchases, including a yacht, luxury cars and other high-end retail items, and to transfer hundreds of thousands of dollars to his personal bank accounts, a Department of Justice [press release](#) said.

He had been evading taxes for many years, authorities said.

The IRS began collection efforts in 2012. In October 2014, Walczak finally reached compliance by paying off the assessments. However, from 2016 to 2019, he again withheld more than \$7.4 million in employee taxes and hadn't filed personal taxes since 2018, despite collecting a \$360,000 annual salary from PHP Employment Services. As a result, his total tax bill climbed to more than \$10 million.

Walczak and his mother are experienced in [tax issues](#). In fact, a Palm Beach Post investigation found that a payroll company owned by Walczak and his mother also owed \$8.3 million to the IRS for back payroll taxes. That figure had grown to more than \$10 million by 2019.

Fago was not charged or convicted of any employment tax crimes.

This isn't Trump's first time letting a wealthy, troubled long-term care owner off the hook.

In December 2020, he commuted Philip Esformes' 20-year prison sentence. The skilled nursing facility and assisted living owner was convicted for his role in a case that the federal government valued at \$1 billion, which was described as "the largest healthcare fraud scheme charged by the U.S. Justice Department."

He was [found guilty in April 2019](#) of more than 20 charges of money laundering, paying and receiving kickbacks, bribery and obstruction of justice. He somehow was left off a [reported exhaustive listing](#) of Trump's first-term pardons and commutations that was assembled.

And while pardons are typically clustered near the end of a presidential tenure, Trump has already shown [during his second term](#) that he will break that mold, especially when it comes to political allies, such as in the case of Walczak, who based his appeal firmly on the support and fundraising prowess his mother has showed on behalf of the president. Walczak's pardon means he will not serve any time at all in prison nor have to repay any of the \$4.4 million in restitution that he was sentenced to after admitting his crimes.

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