



Bret Busacker

Partner

800 W. Main Street, Suite 1750, Boise, ID 83702

P 208.383.3922

bfbusacker@hollandhart.com

Bret counsels employers on a wide range of complex benefits issues in the areas of ERISA, health and welfare, executive compensation, and public company disclosure.

He has significant experience addressing a wide-range of complex employee benefits issues for many types of businesses in a variety of industries. Bret is a frequent speaker and presenter on employee benefit hot topics in the areas of the Affordable Care Act (ACA), mergers and acquisitions, executive compensation, and multiple employer plans.

Bret works with clients that have complex organizational and management structures, including multiple employer plans and professional employer organizations. In addition, Bret has experience representing large multi-national corporations and publicly traded companies in addressing the unique benefit issues that impact these organizations.

Bret's clients include public and private businesses, governmental entities, nonprofit organizations, human resources executives, compensation committees, and benefit committees, among others. In this capacity, he assists his clients with compliance matters in connection with tax, labor, and securities regulations.

EXPERIENCE

Bret advises clients on a wide spectrum of employee benefits law topics, including:

- Benefit plan design and plan administration, including incentive compensation programs, equity compensation arrangements, executive retirement arrangements, qualified retirement plans, and welfare benefit plans
- Compliance and governance concerns
- Advising company boards and compensation/benefits committees on fiduciary compliance issues such as negotiating with advisers and broker-dealers, training on fiduciary matters, processing complex ERISA claims, and correcting fiduciary breaches and prohibited transactions
- Designing and negotiating employment agreements, severance agreements, compensation, and benefit provisions in mergers and acquisitions
- Assisting employers navigate the complex rules and requirements under the Affordable Care Act, HIPAA, ERISA, and Internal

PRACTICES

Employee Benefits and Executive Compensation

ERISA and Benefits Litigation

Tax and Benefits

EDUCATION

The Ohio State University Moritz College of Law, J.D., 2000

Washington State University, M.B.A., 1997

Brigham Young University, B.A., 1995

BAR ADMISSIONS

Idaho

Ohio

Revenue Code

- Advising employers on executive compensation issues involving Code Sections 409A, 457, 280G, 162(m), and 83
- Guiding healthcare organizations in addressing the unique benefits compliance issues applicable to healthcare employers

PUBLICATIONS

"Extended Time to Provide ACA Statements," *Holland & Hart News Update*, 12/13/2018

"IRS Is Sending ACA Penalty Notices to Employers," *Holland & Hart News Update*, 05/14/2018

"Tax Reform & Qualified Equity Grants: New Tax Provisions," *Holland & Hart News Update*, Co-Author, 02/26/2018

"New Concerns for Employers and HR Departments post-Equifax Cyber Breach," *Holland & Hart News Update*, Co-Author, 09/18/2017

"Benefit Plans: Upcoming Compliance Deadlines and End of Year Planning," *Holland & Hart News Update*, Co-Author, 11/01/2016

"New IRS 83(b) Election Regulations Ease Paper Filing Requirements with Income Tax Return," *Holland & Hart News Update*, Co-Author, 8/24/2016

"Executive Compensation for Tax Exempt and Government Employees," *Employee Benefit Adviser*, Co-Author, July 2016

"Executive Compensation for Tax Exempt and Governmental Employers: Unraveling New Proposed Regulations on Non-Qualified Deferred Compensation Under Section 457," *Holland & Hart News Update*, Co-Author, 7/15/2016

"New Fiduciary Rule Applies Stricter Standard to Most Retirement Account Advisers," *Holland & Hart News Update*, Co-Author, 04/08/2016

"Dodd-Frank CEO Pay Ratio Disclosure Rules Approved," *Holland & Hart News Update*, 8/11/2015

"Affordable Care Act Survives Challenge: Tax Credits Available For Federal Exchanges," *Holland & Hart News Update*, Co-Author, 6/25/2015

"Proposed Change to the Fiduciary Rule: An Opportunity For Introspection," *Holland & Hart News Update*, 4/27/2015

SPEAKING ENGAGEMENTS

"Legislative Updates and Other Hot Topics in the Retirement Plan Industry," *AmeriBen Leadership Conference*, Sun Valley, ID, September 2017

"The Affordable Care Act's Impact on Executive Compensation," *American Conference Institute Executive Compensation Conference*, New York, NY,

November 2016

"Exit Strategy: Deal Structure Considerations," *CLE, Idaho State Bar Business & Corporate Law Section, co-presenter, April 2016*

"The Sandlot: How to Pick the Right Team for Your ERISA Retirement Plan," *AmeriBen - IEC Group Annual Management Conference, Sun Valley, ID, September 2016*

"What Does the U.S. Supreme Court and The Department of Labor Think of Your Plan Administration Practices?," *AmeriBen IEC Group 47th Annual Management Conference, September 2015*

"Designing a Tracking Policy and 1095 B/1095 C Reporting Strategies," *Treasure Valley Association of Health Underwriters, September 2015*

"Your Client's Structure Has Changed and You Are the Last to Know," *Western Benefits Conference, July 2015*

"Employer Responsibilities Under the Affordable Care Act," *Employment Law Update in Idaho, December 2014*

RECOGNITION

- *Idaho Business Review Leaders in Law, 2016*

PROFESSIONAL AND CIVIC AFFILIATIONS

- Land Trust of Treasure Valley, Board of Directors
- American Red Cross of Greater Idaho, Board of Directors, 2014-2018; Board Secretary, 2015-2018; Diversity Committee