



Beth Nedrow

Partner

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Beth has over 25 years' experience advising companies on executive compensation and employee benefits matters.

PRACTICES

Employee Benefits and Executive Compensation
Employee Stock Ownership Plans (ESOPs)
Tax

INDUSTRIES

Mining
Financial Institutions
Healthcare

EDUCATION

University of Pennsylvania Law School,
J.D., 1995
cum laude
Associate Editor, Articles Editor,
University of Pennsylvania Law Review

Harvard College, B.A., 1990
magna cum laude
History and Literature

BAR ADMISSIONS

Montana

Beth knows how to help employers of all sizes structure benefit programs that not only comply with ERISA and the Internal Revenue Code, but also fit the company's goals and circumstances. She works with public and private companies, retirement and welfare plans, M&A transactions, and compliance work. Beth is adept at untangling complex Section 409A problems, drafting and documenting effective equity and executive compensation arrangements, and assisting on efficient ways of performing ERISA fiduciary functions.

Beth's advice is necessary and appreciated by a wide variety of departments and personnel, including board members, CFOs, fiduciary committees, and human resources staff members.

EXPERIENCE

- 409A deferred compensation
- Executive employment agreements and equity compensation
- Service provider contracts
- M&A and other business life-cycle event transactions
- ERISA fiduciary best practices
- IRS qualified plan corrections
- Employer stock funds, ESOPs, and employee ownership/perpetual trusts
- Employer health plan fiduciary compliance and mental health parity

CLIENT RESULTS

Representative Matters

Advised company's board of directors in the implementation of an employee stock ownership plan (ESOP), including the availability of a Section 1042 rollover, management of ERISA fiduciary risk, alternatives for long-term sustainability, and consideration of alternative models such as employee ownership/perpetual trusts.

Drafted equity incentive plan and award agreements for public company, taking into account recommendations of compensation consultant and preferences of executive staff.

Designed employment agreement and bonus plan to comply with Section 409A.

Conducted due diligence of target company's benefit plans, negotiated appropriate purchase agreement provisions, and helped client's HR staff integrate acquired employees and plans in connection with acquisition.

Provided training to ERISA benefits committee regarding Mental Health Parity and fiduciary risks associated with employer health and welfare benefits.

Guided clients through IRS and DOL correction programs (EPCRS, DFVC, VFPC) to resolve issues including improper acquisition of real estate by qualified retirement plan, and assisted with plan audits.

PUBLICATIONS

"Under the Radar: Employee Benefit Developments in 2020," *Tax Executive*, November 12, 2020

"COVID-19: Retirement Plans," *Holland & Hart Coronavirus Resource Site*, April 20, 2020

"COVID-19: Qualifying Medical Expenses Under Health FSAs, HSAs, and HRAs," *Holland & Hart Coronavirus Resource Site*, April 1, 2020

"COVID-19: Telemedicine & HSAs," *Holland & Hart Coronavirus Resource Site*, April 1, 2020

"Benefit Plan Committees: From "Blah" to "Hurrah!,"" *Journal of Compensation and Benefits*, March 14, 2020

BLOG POSTS

"You Say It's Your Birthday?! Well, It's ERISA's Birthday, Too!," *Benefits Dial*, June 13, 2024

"A Change Would Do You Good, But Do The Section 125 Cafeteria Plan Rules Permit It?," *Benefits Dial*, January 12, 2024

"Don't Know Much About History ... But I Do Know How Employers Can Help Their Employees With Student Loan Debt!," *Benefits Dial*, October 11, 2023

"You Make My Dreams Come True! IRS Delays Roth Catch-Ups," *Benefits Dial*, August 28, 2023

"With a Little Help From My Friends ... New Clawback Rule Requires Coordination of Finance, Securities, HR, and Benefits Personnel," *Benefits Dial*, July 27, 2023

"You're So Far Away From Me ... But You Can Still Sign This Retirement Plan Distribution Form," *Benefits Dial*, January 05, 2023

SPEAKING ENGAGEMENTS

"Mental Health Parity Check," *Employee Benefits Symposium 2024*, February 27, 2024

"Employee Benefits - Ensuring Compliance with ERISA," *Association of Corporate Counsel Mountain West Chapter, Employment Law Mini Conference*, September 27, 2023

"ERISA and Benefits," *The Seminar Group 18th Annual Labor & Employment Law Conference*, 03/14/2023

"Navigating New State Abortion Bans in the Intermountain West," *Holland & Hart Webinar*, Co-presenter, July 28, 2022

"Compensation and Benefits Taxation Update, Including COVID-19 Options for Employers & Employees," *TEI 2021 Virtual Midyear Conference*, 03/22/2021

"Bridging the Gap: Termination and Severance Issues in the Age of Mobility," *Tax Executives Institute (TEI) Virtual Midyear Conference*, 06/10/2020

"Transaction and Planning Considerations Under New Section 162(m)," *Tax Executives Institute (TEI) 74th Annual Conference*, New Orleans, LA, 10/28/2019

RECOGNITION

- *Chambers USA*, Labor & Employment, 2010-2024
- Mountain States Super Lawyers®, Employee Benefits, 2016-2023
- Mountain States Super Lawyers®, Top 50 Women, 2019-2021, 2023
- *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2007-2024
- Western Business News, "40 Under 40," 2002

PROFESSIONAL AND CIVIC AFFILIATIONS

- Tumbleweed Runaway Homeless Youth Program, Board of Directors
- American Bar Association, Member
- Montana Bar Association, Member
- National Center for Employee Ownership, Member
- The ESOP Association, Member