



Alex Smith

Of Counsel

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Alex assists clients with a variety of matters related to the design, maintenance, and implementation of health and welfare plans, qualified and non-qualified retirement plans, and equity compensation arrangements.

Alex skillfully counsels clients on employee benefits and executive compensation issues. He advises clients regarding the federal laws applicable to health and welfare plans including the ACA, ERISA, HIPAA, and COBRA. Alex also counsels clients on the federal laws applicable to retirement plans and executive compensation arrangements. He also advises clients on employee benefits and executive compensation issues that arise in the context of corporate transactions. Alex takes a problem-solving approach to his clients' issues and works with them to ensure they find the most beneficial solutions to any employee benefits or executive compensation matter.

Prior to joining Holland & Hart, Alex was an associate at Smith, Gambrell & Russell, LLP in Atlanta. He also served as a judicial law clerk for Justice Charles T. Canady of the Florida Supreme Court.

PRACTICES

Employee Benefits and Executive Compensation
Tax

EDUCATION

University of Miami School of Law, J.D.
and LL.M. in Taxation, 2011
summa cum laude
University of Miami Law Review, Articles
and Comments Editor
Order of the Coif

Emory University, B.B.A., 2007

BAR ADMISSIONS

Colorado
Florida
Georgia

EXPERIENCE

Alex has experience with:

- Health and welfare benefit plans
- ACA compliance and reporting
- HIPAA
- COBRA
- ERISA
- 401(k) plans
- Profit sharing plans
- Pension plans
- Nonqualified deferred compensation and executive compensation plans
- Incentive compensation plans
- Section 409A
- Section 83
- Section 162(m)

- Section 280G
- ERISA fiduciary compliance
- Fringe benefit plans

Alex helps clients simplify the time-consuming task of managing benefit plans through:

- Drafting and amending plan documents
- Drafting summary plan descriptions
- Drafting and reviewing legally required benefits disclosures
- Preparing employee communications
- Negotiating and reviewing service provider agreements

PUBLICATIONS

"Tenth Circuit Rejects ERISA Arbitration Provision," *Employers' Lawyers Blog*, April 5, 2023

"Proposed PHIT Act Would Make Certain Sports and Fitness Expenses Tax Deductible," *Holland & Hart News Update*, 08/10/2021

BLOG POSTS

"Should've Been a Cowboy, Court Inflicts Pain on Health Plan Sponsor After Participant Kicked by Bull," *Benefits Dial*, March 06, 2024

"Better Hide the Wine ... Employer Considerations as the DOL Doubles Down on Mental Health Parity Compliance in New Proposed Regulations," *Benefits Dial*, August 10, 2023

"It's a Roller Coaster ... Employer Considerations After Court Invalidates ACA Preventive Care Mandate," *Benefits Dial*, April 06, 2023

"10th Circuit Rejects ERISA Arbitration Provision," *Employers' Lawyers Blog*, April 05, 2023

"What Happens In A Small Town Stays In A Small Town ... Until The Tenth Circuit Rejects ERISA Arbitration Provision," *Benefits Dial*, February 20, 2023

SPEAKING ENGAGEMENTS

"401(k) Long-Term Part-Time Employee Requirements ," *Employee Benefits Symposium 2024*, February 27, 2024