



Rebecca Hudson

Partner

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Rebecca provides strategic advice to employers on all aspects of employee benefits.

PRACTICES

Employee Benefits and Executive Compensation
ERISA and Benefits Litigation
Mergers and Acquisitions
Tax and Benefits

EDUCATION

University of Denver, LL.M., 1997

University of Denver, J.D., 1996
General Editor, *University of Denver Law Review*

College of William and Mary, M.Ed., 1992

University of Michigan, A.B., 1990
With Honors

BAR ADMISSIONS

Colorado

She has extensive experience in the design and implementation of tax-qualified retirement plans, welfare plans, and executive compensation plans.

Rebecca frequently advises companies with respect to compensation and benefit issues in corporate events, including mergers, joint ventures, and buy/sell transactions, as well as post-merger benefit matters, implementation of new plans and evaluation of future benefit issues. Rebecca also works with emerging growth companies and non-corporate entities on equity and other incentive arrangements.

Rebecca advises religious organizations and government employers on non-ERISA retirement and health and welfare benefit plan matters. Rebecca also counsels clients on compliance and fiduciary matters under the Employee Retirement Income Security Act and the Internal Revenue Code.

CLIENT RESULTS

Representative Matters

Represented both executives and employers with respect to virtually all aspects of compensation of executives and directors, including negotiating and drafting employment, consulting, and severance agreements, as well as deferred compensation and stock-based incentive compensation programs.

Structured deferred compensation plans and other innovative programs designed to supplement retirement savings so that governments and tax-exempt organizations can attract and retain key talent.

Executive compensation, including rabbi trusts and supplemental executive retirement plans, and the application of Code Section 409A to various compensation arrangements.

Worked with employers, vendors, and health plans to design and implement a variety of health and welfare plans, including health reimbursement arrangements and health savings accounts.

Advised clients on health and welfare benefit plans, including compliance with COBRA, HIPAA, ERISA, the Internal Revenue Code, and health care

reform acts of 2010.

Assisted clients with the numerous health-related provisions and regulatory changes resulting from the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010.

Counseled privately- and publicly-held corporations regarding fiduciary issues under ERISA, employee benefits issues involved in corporate transactions, executive compensation matters, and the negotiation of administrative services agreements.

Designed, amended, and administered pension plans, profit sharing plans, 401(k) and 403(b) plans, 457(b) plans, and nonqualified deferred compensation arrangements.

Represented a wide variety of clients, both public and private, in negotiations with the Internal Revenue Service and the Department of Labor under circumstances including Employee Plans Compliance Resolution System filings and employee plan audits.

PUBLICATIONS

"Working From Home Has Its Challenges...," *Holland & Hart News Update*, 03/30/2020

"The Benefits Dial," *Contributing Author*

"IBM Files Petition for Certiorari in ERISA Duty of Prudence Breach Claim," *Holland & Hart News Update*, 03/12/2019

"Proposed Senate Bill 188 Would Create Paid Family Leave System in Colorado," *Holland & Hart News Update*, 03/08/2019

"Why Food and Beverage Companies Need a Benefits Lawyer," *Holland & Hart Employee Benefits Group*, 04/27/2018

"Tip Pooling May Change Under DOL Proposal," *Holland & Hart News Update*, 01/04/2018

"Tax Reporting For Deferred Compensation Payments Following Death of Employee: Are You Reporting Correctly?," *Holland & Hart News Update*, Co-Author, 9/22/2016

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

"Hobby Lobby Decision: Closely Held Corporations Not Required to Provide Contraceptive Methods that Violate Owners' Sincere Religious Beliefs," *Holland & Hart News Update*, 6/30/2014

RECOGNITION

- *The Best Lawyers in America*©, Employee Benefits (ERISA) Law, 2013-2020

PROFESSIONAL AND CIVIC AFFILIATIONS

- Advisory Board of Editors, Benefits & Compensation Law Alert, Member
- Colorado Bar Association, Member
- Western Pension and Benefits Conference, Member
- National Association of Public Pension Attorneys
- Holland & Hart LLP, Benefits Law Group, Chair
- Holland & Hart LLP, Partnership Responsibility Committee
- Holland & Hart LLP, Recruiting Committee
- Montessori Academy of Colorado, Former Board Member
- Girls on the Run, Denver Council, Former Board Member