



Bret Busacker

Partner

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Bret provides strategic legal counsel in matters of corporate governance and compliance, employee benefits and ERISA, restructuring, and negotiating complex business transactions.

PRACTICES

Employee Benefits and Executive Compensation
ERISA and Benefits Litigation
Tax and Benefits
Corporate

INDUSTRIES

Energy and Resources

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

Bret represents private and public businesses, including large multi-national corporations, in addressing the unique corporate, governance, and benefits issues that impact these organizations. He aims to become an extension of his clients' compliance teams and often advises management committees, compensation committees, and boards of directors on strategic business initiatives and compliance matters.

Additionally, he has significant experience addressing a wide range of complex employee benefits issues for many types of businesses in a variety of industries. Bret works with clients that have complex organizational and management structures, including multiple employer plans and professional employer organizations. He 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 also represents 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

Corporate Law

- Corporate governance and compliance, including counsel to companies' boards and advisory committees
- Strategic advisor on corporate structural matters, including operations, tax and other efficiencies
- Strategic advisor on business structure, including advising on management, protection, and preservation of business assets and personnel
- Counsel to management and boards of directors

Employee Benefits Law

- Designing and administering benefit plans, including incentive compensation programs, equity compensation arrangements, executive retirement arrangements, qualified retirement plans, and

welfare benefit planning

- 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 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

CLIENT RESULTS

Assisted entertainment industry payroll business and broker in developing its healthcare program to comply with ACA

Worked with private mining company to establish a 100% ESOP, allowing for shared ownership, increasing employee commitment and morale while providing resources to grow the business

Worked with one of the top 100 private companies in Idaho to make changes to their business model to lock in key broker relationships, transitioning their program, which in turn strengthened their overall business model

Ongoing counsel for large, publicly traded technology company, advising in matters of executive compensation and health and welfare plans

PUBLICATIONS

"Consolidated Appropriations Act, 2021 (CAA) Benefits Summary," *Holland & Hart News Update*, Co-Author, 01/04/2021

"Families First Coronavirus Relief Act -Tax Credits," *Holland & Hart News Update*, Co-Author, 03/25/2020

"Families First Coronavirus Response Act Requires Employer Plans to Provide COVID-19 Test Without Charge," *Holland & Hart News Update*, 03/19/2020

"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, 07/21/2016

"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

SPEAKING ENGAGEMENTS

"COVID-19 Employment Law Update," *Holland & Hart Webinar*, 03/26/2020

"Legislative Updates and Other Hot Topics in the Retirement Plan Industry," *AmeriBen Leadership Conference*, Sun Valley, ID, 09/13/2017

"The Affordable Care Act's Impact on Executive Compensation," *American Conference Institute Executive Compensation Conference*, New York, NY, 11/29/2016

"The Sandlot: How to Pick the Right Team for Your ERISA Retirement Plan," *AmeriBen - IEC Group Annual Management Conference*, Sun Valley, ID, 09/21/2016

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