



John Ludlum

Partner

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John concentrates his practice advising private and public entities on employee benefits and equity compensation matters in normal operations and mergers and acquisitions.

From Fortune 100 companies to start-ups, John assists clients with creatively structuring tax-effective and practical incentive arrangements that meet operational goals.

Employee Benefits Advisor: John counsels employers how to design and implement compensation plans current with market practices. His focus on clients and understanding of company life-cycle business needs maximizes benefits for employees and executives while minimizing tax and administrative burdens.

Tax Advice in Mergers and Acquisitions: John proactively identifies and analyzes the tax risks associated with transitioning all types of benefits and employment arrangements. He ensures that proposed transactions comply with tax and securities laws affecting employees and equity compensation.

Prior to joining Holland & Hart, John practiced for over 11 years at two Silicon Valley-based firms, Fenwick & West LLP, and Wilson Sonsini Goodrich & Rosati, PC. He has represented a wide variety of individual clients, from founders to highly compensated public executives, during his legal career.

EXPERIENCE

Employee Benefits Law

John's clients look to him for guidance on navigating the benefits development process:

- ERISA pension welfare plans
- Equity compensation
- Employment and separation agreements

Tax, Benefits, and Private Client Law

John advises clients during corporate transactions to ensure compliance with rapidly changing regulatory requirements:

- Deferred compensation under Code Section 409A
- Golden parachute rules under Code Section 280G
- Securities registration exemptions

PRACTICES

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

EDUCATION

University of Virginia School of Law, J.D., 1998

Articles Review Editor, *The Virginia Tax Review*

University of California - Berkeley, B.A., 1986

cum laude

Naval Flight Training - Pensacola, FL, 1989

Commodore's List

BAR ADMISSIONS

Utah
California

CLIENT RESULTS

Labor and Employment Law

Assisted Utah-based corporate executive team to obtain tax-effective, lucrative employment contracts in connection with sale of company. Addressed transaction-based tax issues under golden parachute rules and negotiated through the private company shareholder approval process to avoid millions of dollars in potential tax liability.

Advised Utah company with diverse business operations how to develop incentive structures for executive team and designed package to meet needs for company-wide benefits and appropriate executive incentives.

Design and advise private companies and related entities on tax and securities compliance for cash and equity-based incentive programs.

PUBLICATIONS

"Equity Incentive Considerations During COVID-19 Crisis," *Holland & Hart News Update*, 03/26/2020

"The Benefits Dial," *Contributing Author*

"IRS Attempts to Tighten Rules for Business Meal Exclusions," *Holland & Hart News Update*, Co-Author, 03/06/2019

"To Be or Not To Be ... Subject to the New Section 83(i) Deferral Process - IRS Issues New Guidance ," *Holland & Hart News Update*, Co-Author, 12/12/2018

"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

"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

SPEAKING ENGAGEMENTS

"Utah and Federal Law Updates," *Holland & Hart's 2019 Utah Employment Law Seminar*, October 2019

"Payroll Tax, Code Section 409A, and Equity Awards," *E*Trade Directions 2015*, August 25, 2015

"Tax Issues To Look Out for With Equity Awards," *American Payroll*

Association, San Francisco Chapter, June 18, 2015

RECOGNITION

- *Utah Business Magazine*, Utah Legal Elite, Tax, 2017, 2018, 2020
- *The Best Lawyers in America*®, Tax Law, 2019-2020

PROFESSIONAL AND CIVIC AFFILIATIONS

- National Association of Stock Plan Professionals, Member