



Beth Nedrow

Partner

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Beth has over 20 years' experience advising companies on executive compensation and employee benefits matters.

PRACTICES

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

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 and ESOPs
- Health care reform (PPACA & ACA) mandates for employers

CLIENT RESULTS

Representative Matters

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.

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.

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, and alternatives for long-term sustainability.

Assisted client with compliance issues arising out of healthcare reform (the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010), including controlled group liability, coverage issues for seasonal workforce, and coverage changes to avoid discrimination in connection with transgender medical procedures.

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*, 11/12/2020

"COVID-19: Retirement Plans," *Holland & Hart Coronavirus Resource Site*, Co-Author, 04/20/2020

"COVID-19: Qualifying Medical Expenses Under Health FSAs, HSAs, and HRAs," *Holland & Hart Coronavirus Resource Site*, Co-Author, 04/01/2020

"COVID-19: Telemedicine & HSAs," *Holland & Hart Coronavirus Resource Site*, 04/01/2020

"Benefit Plan Committees: From "Blah" to "Hurrah!,"" *Journal of Compensation and Benefits*, 03/2020-04/2020

"The Benefits Dial," *Contributing Author*

"Colorado Rolls Out A Welcome Mat For ESOPs," *Holland & Hart News Update*, Co-Author, 04/17/2019

"Don't Be Fooled! Compensation Definitions Are Tricky!," *Holland & Hart News Update*, Co-Author, 04/01/2019

"IRS Opens Window for Lump Sum Distribution Windows," 03/26/2019

"Stock compensation can add zing to employee benefits packages—but be aware of compliance headaches," *Montana Lawyer*, Co-Author, 03/01/2019

"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

"Stock Compensation Can Add Zing to Your Benefits Package," *Holland & Hart News Update*, Co-Author, 09/13/2018

"Stock Compensation Can Add Zing to Your Benefits Package," *Law360*,

Co-Author, 09/13/2018

"What Do Your Executives Have In Common With Seven-Figure Income College Coaches? ," *Holland & Hart News Update*, Co-Author, 08/07/2018

SPEAKING ENGAGEMENTS

"Navigating New State Abortion Bans in the Intermountain West," *Holland & Hart Webinar*, Co-presenter, 07/28/2022

"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

"Don't be the Weakest Link! Protect Benefit Plans from Risk of Cybersecurity Attacks," *Denver Chapter of the Western Pension & Benefits Conference*, 09/11/2018

"Cybersecurity Breakfast Series: Employee Data And Benefits," 04/11/2018

RECOGNITION

- *Chambers USA*, Labor & Employment, 2010-2022
- Mountain States Super Lawyers®, Employee Benefits, 2016-2022
- Mountain States Super Lawyers®, Top 50 Women, 2019-2021
- *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2007-2023
- 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