



Kevin Selzer

Partner

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Kevin focuses on a variety of employee benefit matters, including the design and implementation of qualified retirement plans, health and welfare plans, and equity compensation arrangements.

He advises clients on executive compensation issues involving Code Sections 409A, 457, 280G, 162(m), and 83. Kevin helps employers ensure compliance with the Internal Revenue Code, ERISA, and related laws. He also often conducts compliance reviews in various areas, such as tax qualification, COBRA compliance, and fiduciary compliance matters.

PRACTICES

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

INDUSTRIES

Outdoor Recreation

EDUCATION

University of Denver, LL.M., 2009
University of Kansas School of Law, J.D., 2008
Kansas Journal of Law and Public Policy
Truman State University, B.A., 2005

BAR ADMISSIONS

Colorado

EXPERIENCE

Kevin has experience with the design, maintenance, interpretation of, and advising on:

- 401(k) plans
- Profit sharing plans
- Pension plans
- Government plans
- Non-qualified deferred compensation and executive compensation plans
- Tax-exempt and governmental 457(b) and 457(f) plans
- Health and welfare benefit plans
- Employment agreements
- Short-term and long-term incentive plans including equity-based plans
- Fringe benefit plans

Kevin advises clients on navigating employee benefit considerations in mergers and acquisitions.

Kevin 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 benefit disclosures
- Preparing employee communications

CLIENT RESULTS

Represented employers in Internal Revenue Service and Department of Labor plan audits and obtained reduced or no penalty resolutions for the employer.

Counseled clients in mergers and acquisitions, on both buyer and seller sides, with respect to retirement plans, health and welfare plans, and executive compensation issues, including Sections 280G, 162(m), and 409A of the Internal Revenue Code.

Worked with employers on plan design and implementation of retirement plans, including 403(b) plans, 457(b) plans, 457(f) plans, and other deferred compensation arrangements.

Obtained correction relief under various voluntary retirement plan corrections.

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.

PUBLICATIONS

"The Benefits Dial," *Contributing Author*

"Deferred Payroll Taxes – What You Should Know," *Holland & Hart News Update*, 08/12/2020

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

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

"COVID-19: HSA Considerations," *Holland & Hart Coronavirus Resource Site*, 03/23/2020

"COVID-19: Retirement Plan Considerations," *Holland & Hart News Update*, 03/16/2020

"COVID-19: HIPAA Privacy," *Holland & Hart Coronavirus Resource Site*, 03/13/2020

"COVID-19: Developments in Employee Benefits," *Holland & Hart News Update*, 03/11/2020

"Supplemental Executive Retirement Agreement (Tax-Exempt Employer 457(f) Plan)," *Lexis Practice Advisor*, 01/07/2019

BLOG POSTS

"Oceans Rise, Empires Fall, It's Much Harder When It's All Your Call ... SECURE 2.0—What Comes Next?," *Benefits Dial*, March 20, 2023

SPEAKING ENGAGEMENTS

"Fiduciary Education / Litigation and Regulatory Update," *Colorado Public Plan Coalition (CPPC) Annual Conference*, August 31, 2023

"Secure Act 2.0: Attorney's Perspective," *2023 Rocky Mountain Benefits Conference*, 03/09/2023

"Not-So-Obvious Benefits Issues that Impact the Bottom Line," *TEI Webinar: Current Tax Developments & Legislation*, 09/29/2021

"Lessons Learned – Litigation and Other Legal Developments," *Colorado Public Plan Coalition*, 09/03/2021

"Roaring Into the '20s: A New Era for Total Rewards," *WP&BC Virtual Conference*, 07/29/2021

"Complying with New Colorado Employment Law – Lessons Learned," *Holland & Hart and Association of Corporate Counsel Colorado Chapter (ACC) Webinar*, 03/18/2021

"Roundtable with ACC Colorado: Lessons Learned on Complying with New Colorado Employment Law," *Colorado Employment Law Webinar Series with Holland & Hart and ACC Colorado*, 03/18/2021

"American Rescue Plan Act of 2021," *WP&BC Virtual Roundtable*, 03/17/2021

"A Conversation on PEPs," *WP&BC Monthly Virtual Meeting, Moderator*, 02/23/2021

"It's Time to Go: Managing Employee Separation | Webinar with ACC," *Holland & Hart and Association of Corporate Counsel Colorado Chapter (ACC) Webinar*, 02/18/2021

"What Keeps You Up at Night? Practical Ethics for In-House Tax Professionals," *Tax Executives Institute, Denver Chapter*, December 9, 2020

"COVID-19 "Return to Work" Considerations from an Employment Law and Benefits Law Perspective," *Holland & Hart and Association of Corporate Counsel Colorado Chapter (ACC) Webinar*, 05/12/2020

RECOGNITION

- *Chambers USA*, Employee Benefits & Executive Compensation, 2022, 2023

PROFESSIONAL AND CIVIC AFFILIATIONS

- Western Pension and Benefits Conference, Board of Directors, President, 2018-2020
- Boy Scouts of America Denver Area Council, Gateway District Chairman