



Benjamin Gibbons

Of Counsel

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Ben counsels employers on a broad range of qualified retirement plans, health and welfare plans, and other employee benefits arrangements, as well as executive compensation matters.

He provides advice on the design, implementation, and administration of qualified retirement plans, welfare benefit plans, and nonqualified deferred compensation plans, and advises on executive compensation matters with a focus on sections 409A, 457, 280G, 162(m), and 83 of the tax code. Ben also specializes in advising clients in transactional matters with respect to the challenges that arise from transitioning or terminating employee benefit plans, equity incentive plans and deferred compensation arrangements, negotiating purchase agreements, and golden parachute payment matters.

Prior to joining Holland & Hart, Ben was an associate at Choate, Hall & Stewart in Boston, MA. In addition, Ben has over a decade of public accounting experience and is a Certified Public Accountant licensed in Massachusetts.

PRACTICES

Employee Benefits and Executive Compensation
Tax

INDUSTRIES

Outdoor Recreation

EDUCATION

New England School of Law, J.D., 2011
cum laude

University of New Hampshire, M.S. -
Accounting, 2004

University of New Hampshire, B.S. in
Business Administration, 2003

BAR ADMISSIONS

Idaho
Colorado
Massachusetts

EXPERIENCE

- Advice on executive compensation, ERISA, and other employee benefit plan issues arising in connection with mergers, acquisitions, credit facilities and other business transactions.
- Drafting and maintenance of qualified retirement plans and health and welfare plans.
- Qualified retirement plan compliance and correction matters.
- Drafting and analyzing nonqualified deferred compensation arrangements, both under section 409A and section 457(f).
- Drafting and advising on equity compensation plans and arrangements.
- As a former public accountant, supervised over 500 annual employee benefit plan audit engagements over a 10-year period for clients ranging in size from approximately 100 to over 10,000 participants.

PUBLICATIONS

"Here I Go Again in the Plan...Treatment of Rehired Employees,"
LexisNexis Practical Guidance, 12/06/2021

"Consolidated Appropriations Act, 2021 (CAA) Benefits Summary," *Holland*

& *Hart News Update*, Co-Author, 01/04/2021

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

"CARES Act Update: How the \$2.2 Trillion Relief Impacts Businesses and Employers," *Holland & Hart News Update*, Co-Author, 03/27/2020

"EMPLOYEE BENEFITS RELIEF: Increased Distributions and Loans from Plans/Elimination of RMD," *Holland & Hart News Update*, 03/27/2020

"The Benefits Dial," *Contributing Author*

"Significant Expansion of IRS Self-Correction Program for Retirement Plan Errors," *Holland & Hart News Update*, 04/22/2019

SPEAKING ENGAGEMENTS

"Fiduciary Responsibilities, Liability & Preparing for a DOL/IRS Audit," *Retirement Plan University Fiduciary Summit*, 11/02/2022

"Recent Retirement Plan Legislation and What's Coming Next," *AmeriBen 2022 Leadership Conference*, Sun Valley, ID, 09/22/2022

"2022 EBP Update: Tips to Ensure a Smooth Audit & Legislative Update," *Harris CPAs Employee Benefit Plan Webinar Series*, 07/27/2022

"2021 EBP Legal Update," *Harris CPAs Employee Benefit Plan Webinar Series*, 07/27/2021

"ABCs of 401(k) Plans," *Western Pension & Benefits Council (WP&BC) Boise Chapter*, Webinar, 04/28/2021

"ERISA Fiduciary Refresher and Update," *Western Pension & Benefits Council (WP&BC) Boise Chapter*, Webinar, 03/17/2021

"2020 Retirement Plan Update – COVID-19 Edition," *Harris CPAs Employee Benefit Plan Webinar Series*, 08/19/2020

"The SECURE Act: Impacts on Current Retirement Plan Design and Legal Compliance Requirements," *Western Pension & Benefits Council (WP&BC) Boise Chapter*, Webinar, 06/24/2020

"COVID-19: Impact on Retirement Plans," *Western Pension & Benefits Council (WP&BC) Boise Chapter*, Webinar, 05/07/2020

"Retirement Plan Regulatory Update," *AmeriBen's 51st Annual Leadership Conference*, Sun Valley, ID, 09/26/2019

RECOGNITION

- *Idaho Business Review*, Leaders in Law, 2020
- *Best Lawyers: Ones to Watch in America™*, Employee Benefits (ERISA) Law, 2022, 2023

PROFESSIONAL AND CIVIC AFFILIATIONS

- American Society of Pension Professionals & Actuaries (ASPPA), Member
- American Bar Association, Member
- American Institute of Certified Public Accountants (AICPA), Member
- Pension Action Center, Advisory Board Member
- Boise Bicycle Project, Board Member