Holland & Hart



PRACTICES

Tax
Employee Benefits and Executive Compensation
ESOPs and Employee Ownership Plans

INDUSTRIES

Mining
Financial Institutions
Healthcare

EDUCATION

Penn State Dickinson School of Law, J.D., 2024
cum laude
Taxation Certificate
Dickinson Law Review, Executive Symposium Editor

Roosevelt University, B.M.A., 2021
summa cum laude

BAR ADMISSIONS

Colorado
New York
Pennsylvania

Nikolajs Gaikis

Associate

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Nikolajs counsels both for-profit and non-profit employers on a broad range of qualified retirement plans, health and welfare plans, executive compensation arrangements, and other employee benefit plans.

Nikolajs (nickel-ice) is adept at helping design and implement employee benefit plans tailored to an organization's specific needs. He provides comprehensive advice on all aspects of ERISA fiduciary matters, health and welfare plans, qualified retirement plans, equity incentive plans, and nonqualified deferred compensation. Nikolajs has extensive experience advising clients on IRS and DOL correction programs.

Nikolajs frequently advises clients in mergers and acquisitions, on matters regarding Section 280G, ERISA due diligence, and negotiating purchase agreements.

Before joining Holland & Hart, Nikolajs held several roles, including as an employee benefits associate at a mid-sized law firm in Pennsylvania and an Honors Program Attorney at the IRS, Office of Chief Counsel.

SPEAKING ENGAGEMENTS

"Avoid Costly Section 409A Mistakes: What Every Lawyer Needs to Know," *Lancaster Bar Association*, August 25, 2025

"An Introduction to the IRS' Controlled Group Rules and Why They Matter," *Various Bar Associations*, 2025

RECOGNITION

- Edward N. Polisher Endowed Award: High Academic Achievement in the Tax Law Curriculum
- Woolsack Honors Society
- Corpus Juris Society