Holland & Hart



PRACTICES

Employee Benefits and Executive Compensation
Tax
ESOPs and Employee Ownership Plans

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

Benjamin Gibbons

Partner

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Ben 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.

Ben is adept at helping design and implement employee benefit plans that are tailored to an organization's specific needs. He also provides advice on the ongoing administration of employee benefit plans, equity incentive plans, and nonqualified deferred compensation plans under Section 409A and Section 457, including compliance matters with respect to ERISA, the Affordable Care Act, and federal tax law.

Ben also specializes in advising clients in M&A 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 under Section 280G.

Prior to joining Holland & Hart, Ben was an attorney 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.

EXPERIENCE

- 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, under Section 409A, Section 457(b), and Section 457(f).
- Health and welfare plans compliance matters, including with respect to the Affordable Care Act and nonquantitative treatment limitation (NQTL) comparative analyses.
- Drafting and advising on equity compensation plans, bonus plans, and similar arrangements.
- Advice on executive compensation, ERISA, and other employee benefit plan issues arising in connection with mergers, acquisitions, credit facilities and other business transactions.
- 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

"Nevada Employee Savings Trust (NEST) Program Overview," *Employee Benefits Update*, July 25, 2025

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

BLOG POSTS

"Sunlight Will Soon Shine on Group Health Plan Fees," *The Pulse*, August 04, 2026

"Vacation, All I Ever Wanted – But Don't Forget Your July Compliance Deadlines," *Benefits Dial*, July 11, 2024

"Deferred Compensation Arrangements for Non-Profits: What I've Felt, What I've Known, Is Not Consistent with the Code," *Benefits Dial*, February 05, 2024

"Don't Think Twice, It's All Right to Ignore That Late Form 8955-SSA Notice," *Benefits Dial*, September 15, 2023

"Can't Stop the AI*," *Benefits Dial*, May 02, 2023

"Closing Time…for the COVID-19 National Emergency and Public Health Emergency," *Benefits Dial*, February 01, 2023

SPEAKING ENGAGEMENTS

"Employee Benefits Symposium 2026," *Employee Benefits Symposium 2026*, March 11, 2026

"Is Your Organization's Bonus or Commission Program Subject to ERISA?," *Employee Benefits Symposium 2026*, March 11, 2026

"Holland & Hart: A Founder's Guide to Managing Startup Equity," *2025 Reno Startup Week*, October 2, 2025

"Employee Benefits Symposium 2025," *Employee Benefits Symposium 2025*, March 12, 2025

"Do You Know Who Your Fiduciaries Are?," *WP&BC Boise Chapter's April 2024 Seminar*, April 17, 2024

"Your Retirement Plan Audit - From the Legal Perspective," *Employee Benefits Symposium 2024*, February 27, 2024

"2023 Secure 2.0 & Form 5500 Update," *Harris CPAs Employee Benefit Plan Webinar Series*, July 12, 2023

"Regulatory Update - Secure 2.0," *2023 Boise Fiduciary Summit*, May 11, 2023

"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

RECOGNITION

- *Idaho Business Review*, Leaders in Law, 2020
- *Best Lawyers: Ones to Watch® in America*, Employee Benefits (ERISA) Law, 2022-2025

PROFESSIONAL AND CIVIC AFFILIATIONS

- Boise Metro Chamber of Commerce, Leadership Boise Program, Class of 2027
- American Society of Pension Professionals & Actuaries (ASPPA), Member
- American Institute of Certified Public Accountants (AICPA), Member
- Western Pension & Benefits Council, Boise Chapter, Former Board Member
- Pension Action Center, Advisory Board Member
- Boise Bicycle Project, Board of Directors, Chair