Holland & Hart



PRACTICES

Employee Benefits and Executive Compensation
Tax
ESOPs and Employee Ownership Plans

EDUCATION

University of Miami School of Law, J.D. and LL.M. in Taxation, 2011
summa cum laude
University of Miami Law Review, Articles and Comments Editor
Order of the Coif

Emory University, B.B.A., 2007

BAR ADMISSIONS

Colorado
Florida
Georgia

Alex Smith

Of Counsel

555 17th Street, Suite 3200, Denver, CO 80202

P 303.295.8144

aasmith@hollandhart.com

Alex assists clients with a variety of matters related to the design, maintenance, and implementation of health and welfare plans, qualified and non-qualified retirement plans, and equity compensation arrangements.

Alex skillfully counsels clients on employee benefits and executive compensation issues. He advises clients regarding the federal laws applicable to health and welfare plans including the ACA, ERISA, HIPAA, and COBRA. Alex also counsels clients on the federal laws applicable to retirement plans and executive compensation arrangements. He also advises clients on employee benefits and executive compensation issues that arise in the context of corporate transactions. Alex takes a problem-solving approach to his clients' issues and works with them to ensure they find the most beneficial solutions to any employee benefits or executive compensation matter.

Prior to joining Holland & Hart, Alex was an associate at Smith, Gambrell & Russell, LLP in Atlanta. He also served as a judicial law clerk for Justice Charles T. Canady of the Florida Supreme Court.

EXPERIENCE

Alex has experience with:

- Health and welfare benefit plans
- ACA compliance and reporting
- HIPAA
- COBRA
- ERISA
- 401(k) plans
- Profit sharing plans
- Pension plans
- Nonqualified deferred compensation and executive compensation plans
- Incentive compensation plans
- Section 409A
- Section 83
- Section 162(m)

- Section 280G
- ERISA fiduciary compliance
- Fringe benefit plans

Alex 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 benefits disclosures
- Preparing employee communications
- Negotiating and reviewing service provider agreements

PUBLICATIONS

"Tenth Circuit Rejects ERISA Arbitration Provision," *Employers' Lawyers Blog*, April 5, 2023

BLOG POSTS

"DOL Guidance Pushes Back on Wave of Tobacco Surcharge Lawsuits," *Employers' Lawyers Blog*, November 06, 2026

"Employer Considerations Regarding New DOL Mental Health Parity Compliance Guidance," *The Pulse*, September 21, 2026

"DOL Wellness Program Guidance Pushes Back on Wave of Tobacco Surcharge Lawsuits," *The Pulse*, September 10, 2026

"Class Certification Not Automatic in 401(k) ERISA Litigation," *The Pulse*, August 12, 2026

"Recent Ninth Circuit Decision Rejecting 401(k) Plan Arbitration Provision Weighs Against Adding Arbitration Provisions," *The Pulse*, August 05, 2026

"Recent Seventh Circuit Retirement Plan Beneficiary Decision Highlights Importance of Addressing Deficient Beneficiary Changes," *The Pulse*, July 28, 2026

"Lawsuit Challenging Employer Health Plan Options Survives Motion to Dismiss," *Benefits Dial*, April 29, 2026

"Fiduciary Considerations Following Proposed Regulations Allowing Private Equity in 401(k)s," *Benefits Dial*, April 20, 2026

"I Hope You’re Happy Now … Coca Cola Top Hat Plan Lawsuit Highlights Importance of Careful Plan Drafting," *Benefits Dial*, March 31, 2026

"Waste of Lime … Potential Dismissal of Pension Plan Lawsuit Emphasizes Importance of Participant Disclosures," *Benefits Dial*, March

09, 2026

"'Til You Can't … What's An Employer To Do When Court Gives 401(k) To Ex-Wife," *Benefits Dial*, February 11, 2026

"No Peace In Quiet … Employer Considerations As New Lawsuits Challenge Voluntary Benefits," *Benefits Dial*, January 06, 2026

"Welcome To The Future… Fiduciary Considerations as Recent 401(k) Lawsuit Challenges Proprietary Target Date Funds," *Benefits Dial*, November 24, 2025

"My Next Thirty Years… Fiduciary Considerations Following DOL Approving Lifetime Income Option as QDIA," *Benefits Dial*, November 14, 2025

"Beer Never Broke My Heart … Recent 401(k) Lawsuit Challenges Stable Value Fund," *Benefits Dial*, September 25, 2025

"Some Beach … Fiduciary Considerations As Recordkeeper Sued For Misusing 401(k) Participant Data," *Benefits Dial*, September 03, 2025

"One Too Many … Employer Considerations Following New Lawsuit Challenging Employer Providing Health Plan Options," *Benefits Dial*, August 27, 2025

"I Might Be In Oklahoma But I'm Not OK … Fiduciary Considerations Following Executive Order Allowing Private Equity in 401(k)s," *Benefits Dial*, August 12, 2025

"How Do You Like Me Now… Plan Fiduciary Considerations Following New DOL Crypto Guidance," *Benefits Dial*, June 17, 2025

"No Shoes, No Shirt, No Problems… But Nonenforcement Policy Doesn't Make Mental Health Parity Compliance Optional," *Benefits Dial*, June 03, 2025

"Truck on Fire … Supreme Court Relaxes ERISA Pleading Standards," *Benefits Dial*, May 05, 2025

"Every Little Thing … Employer Considerations as New 401(k) Lawsuit Includes Extensive Claims," *Benefits Dial*, April 01, 2025

"Smoke 'Em One By One … Navigating the Wave of Tobacco Surcharge Lawsuits," *Benefits Dial*, December 17, 2024

"Employer Considerations Following Wave of 401(k) Forfeiture Lawsuits," *Employers' Lawyers Blog*, September 26, 2024

"Hole in the Bottle… Employer Considerations After Another Lawsuit Against an Employer Health Plan," *Benefits Dial*, August 08, 2024

"Should've Been a Cowboy, Court Inflicts Pain on Health Plan Sponsor

After Participant Kicked by Bull," *Benefits Dial*, March 06, 2024

"Better Hide the Wine … Employer Considerations as the DOL Doubles Down on Mental Health Parity Compliance in New Proposed Regulations," *Benefits Dial*, August 10, 2023

"It's a Roller Coaster … Employer Considerations After Court Invalidates ACA Preventive Care Mandate," *Benefits Dial*, April 06, 2023

"10th Circuit Rejects ERISA Arbitration Provision," *Employers' Lawyers Blog*, April 05, 2023

"What Happens In A Small Town Stays In A Small Town … Until The Tenth Circuit Rejects ERISA Arbitration Provision," *Benefits Dial*, February 20, 2023

SPEAKING ENGAGEMENTS

"Tax Hot Topics: TEI TopGolf 2026," June 24, 2026

"Common Compensation Tax Errors and Benefits Trends," *Tax Hot Topics: TEI TopGolf 2026*, June 24, 2026

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

"New Lawsuits Shine Spotlight on Voluntary Benefits," *Employee Benefits Symposium 2026*, March 11, 2026

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

"401(k) Long-Term Part-Time Employee Requirements ," *Employee Benefits Symposium 2024*, February 27, 2024

RECOGNITION

- *Best Lawyers: Ones to Watch® in America,* Tax Law, 2025