

Alex A. Smith

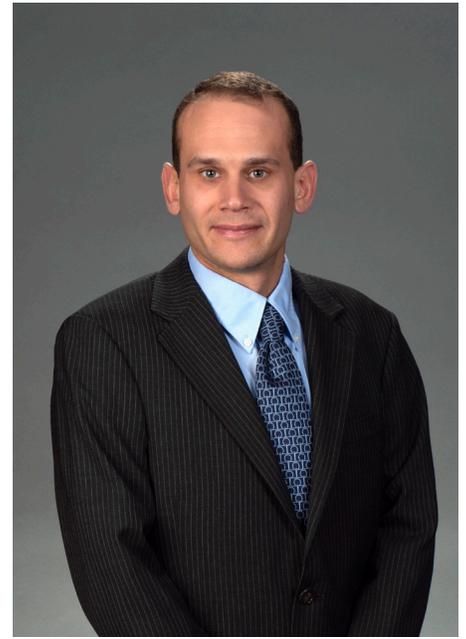
Associate | Atlanta

Alex A. Smith is an Associate in the Executive Compensation and Employee Benefits Practice of Smith, Gambrell & Russell, LLP.

Mr. Smith provides practical counsel in most areas of employee benefits and executive compensation, including:

- Advising employers regarding compliance with the Affordable Care Act, ERISA, HIPAA and other federal laws that regulate health and welfare plans;
- Assisting employers on day-to-day administrative questions such as COBRA administration, change in status events, special enrollment rights, wellness program parameters, nondiscrimination requirements and Affordable Care Act compliance and reporting;
- Working with employers on a broad array of issues relating to qualified and nonqualified retirement plans, such as plan operation, drafting plan documents and SPDs, and participant communications;
- Assisting plan fiduciary committees on all aspects of compliance and procedure;
- Performing searches on behalf of fiduciary committees for recordkeepers, investment advisors, and third-party administrators;
- Analyzing issues related to executive compensation and equity arrangements;
- Counseling employers with respect to income, employment and excise tax issues related to employee benefits;
- Analyzing employee benefits issues in the context of mergers and acquisitions; and
- Advising clients regarding compliance with the FLSA, the FMLA, and state and local leave laws.

Mr. Smith received his B.B.A. from Emory University's Goizueta Business School with concentrations in accounting and finance. He earned his J.D. and LL.M. in Taxation from the University of Miami School of Law where he graduated *summa cum laude* and served as an Articles and Comments Editor on the *University of Miami Law Review*. Before entering private practice, Mr. Smith served as a judicial law clerk at the Florida Supreme Court for Justice Charles T. Canady.



Contact

p: 404-815-3962

f: 404-685-7262

e: alexsmith@sgrlaw.com

Areas of Practice

ERISA

Executive Compensation

Employee Benefits

Admissions

Georgia

Florida

Memberships

Order of the Coif

Mr. Smith is a member of both the Georgia Bar and the Florida Bar, the Employee Benefits Law Section of the Georgia Bar and the Order of the Coif.

Representative Experience:

- Assisted employers to significantly reduce or eliminate penalties assessed under the Affordable Care Act's Employer Shared Responsibility provisions.
- Assisted multinational employers to identify and resolve Affordable Care Act compliance issues arising from third-party service providers.
- Performed recordkeeper search for the 401(k) plan of a Fortune 500 company that resulted in enhanced services and a 35% fee reduction.
- Assisted a multinational public company in terminating its pension plan and resolving with the PGBC significant problems arising from non-US taxpayers participating in the plan.
- Assisted employers with nationwide a presence in developing strategies to comply with the increasing number of state and local paid sick leave laws.

Publications:

- IRS Says There's No Such Thing as a Free Lunch, Tax Notes (June 2019)
- New Compensation Excise Taxes Increase Costs of Tax-Exempt Entities, Tax Notes (February 2018)
- No Relief for Employees Who Lose Marketplace Subsidies Midyear, Tax Notes (September 2016)
- Clark v. Rameker: Bankruptcy Exemptions and Inherited IRAs, Tax Notes (August 2014)
- Griffith v. ConAgra Brands: Proof That Economic Nexus is Unworkable, State Tax Notes (August 2012)
- Quill by Affiliation, University of Miami Law Review (Spring 2012)
Tax Treaty Abuse or Good Planning, Practical Latin American Tax Strategies (September 2011)