

Snell & Wilmer



Greg Gautam

Partner | Phoenix

Tel. 602.382.6356

ggautam@swlaw.com

Main Bio

Greg Gautam focuses his practice on various areas of employee benefits, including the design of executive compensation programs, qualified retirement plans, and health and welfare plans. He also advises clients on the benefits and compensation issues that arise in corporate transactions. Greg uses his knowledge of employee benefits laws, regulations and the Internal Revenue Code to assist clients in achieving their human capital and compensation objectives.

Greg drafts deferred compensation, qualified retirement savings, and welfare benefit plans as well as counsels clients with regard to the administration and compliance of such plans with the Internal Revenue Code and ERISA. In the executive compensation area, he represents public and private companies and senior executives in connection with negotiating and drafting employment agreements, stock option and other equity plans and awards, change in control agreements, severance agreements, and other compensation arrangements, including Section 409A compliance and corrections. Greg advises on best practices and new developments in executive compensation, and, in collaboration with his corporate colleagues, counsels on governance and disclosure issues impacting his public company clients.

In connection with mergers and acquisitions, Greg analyzes compensation and benefits issues, including Section 280G golden parachute excise tax issues, negotiates key benefits terms and conditions and drafts and negotiates transaction representations and warranties and transaction provisions involving employee plan compliance, benefit plan liability, severance obligations, and COBRA obligations.

Greg is a co-chair of Snell & Wilmer's Committee on Diversity and Inclusion and serves as a member of the firm's Attorney Development Committee.

Education

- Washington University School of Law (J.D., 2008)
- University of Wisconsin (B.S., Political Science, 2005)

Professional Memberships & Activities

- State Bar of Arizona
 - Young Lawyers Division, Executive Board (2011-2013)
 - Minority Bar Convention: "The Power of Inclusion," Co-Chair (2012)
 - Committee on Minorities and Women in the Law (2008-present)

- Law School Outreach Subcommittee Chair (2012-2015)
 - Diversity Legal Writing Program, Co-Coordinator (2015-2018)
 - Diversity Legal Writing Program, Lead-Coordinator (2018-present)
- Arizona Attorney Magazine, Editorial Board (2014-present)
- American Bar Association
- Maricopa County Bar Association
- Western Pension and Benefits Conference, Phoenix Chapter
- South Asian Bar Association - Arizona
 - Executive Board (2016-present)

Representative Presentations & Publications

- "[40 Under 40 2019: Greg Gautam, Snell & Wilmer](#)," Profiled, Phoenix Business Journal (August 9, 2019)
- "[DOL Finalizes Regulations Requiring Electronic Filing of Top Hat Statements](#)," Author, Snell & Wilmer Employee Benefits Blog (July 29, 2019)
- "[Director Compensation Update](#)," Author, Snell & Wilmer Corporate Communicator (Spring 2019)
- "[Diversity Legal Writing Program Closes Out Another Successful Year](#)," Author, Arizona Attorney (July/August 2018)
- "Section 162(m) After the Tax Cuts and Jobs Act and Other Compensation Updates," Co-Presenter, National Association of Stock Plan Professionals (NASPP), Phoenix Chapter (July 25, 2018)
- "[Diversity and Inclusion Challenges](#)," Moderator, Arizona Collaborative Bar Panel Discussion (June 5, 2018)
- "[Tax Cuts and Jobs Act: Implications for Public Company Executive Compensation Programs](#)," Co-Author, Snell & Wilmer Corporate Communicator (Spring 2018)
- "Tax Cuts and Jobs Act – Understanding its Implications on Employee Benefits and Executive Compensation Plans," Speaker (April 5, 2018)
- "M&A Carveout Transactions Deal Points Study," American Bar Association, Specialist Issue Team Member (Winter 2017)
- "[Consider Adding Separate Annual Sublimit on Director Equity Awards](#)," Co-Author, Snell & Wilmer Corporate Communicator (Summer 2016)
- "[SEC Proposes Rules for the Clawback of Executive Compensation](#)," Co-Author, Snell & Wilmer Corporate Communicator (Fall 2015)
- "Common Errors in Qualified Retirement Plans," Speaker, Arizona Total Rewards Association (April 2015)
- "Tips Every Summer Legal Intern Should Know," Panel Moderator, Sandra Day O'Connor College of Law, Arizona State University, Sponsored by Snell & Wilmer and the State Bar of Arizona Committee on Minorities and Women in the Law (March 2014)
- "[January 31, 2014 Deadline for Reporting Incentive Stock Option Exercises and Employee Stock Purchase Plan Transfers that Occurred in 2013](#)," Co-Author, Snell & Wilmer Employee Benefits Update (January 2014)
- "[Agencies Provide Guidance on Additional Health Care Reform Changes Impacting Non-Grandfathered Employer Group Health Plans](#)

- , " Co-Author, Snell & Wilmer Health Care Reform Alert (July 10, 2013)
- "Tips Every Summer Legal Intern Should Know," Panel Moderator, Sandra Day O'Connor College of Law, Arizona State University, Sponsored by Snell & Wilmer and the State Bar of Arizona Committee on Minorities and Women in the Law (April 2013)
 - "Transition Relief for Correction of Section 409A Release Agreement Timing Failures Expires December 31, 2012," Co-Author, Snell & Wilmer Legal Alert (October 2012)
 - "Summary of Benefits and Coverage for Group Health Plans," Co-Author, Snell & Wilmer Health Care Reform Alert (July 2012)
 - "[The Supreme Court Decision on Health Care Reform. What If It Stays? What If It Goes? The Impact on Employer Group Health Plans](#)," Speaker, Employer Challenges in Healthcare Seminar sponsored by MJ Insurance, ADP, Cigna (June 2012)
 - "Four-Page Benefit Summary Requirement for Group Health Plans Arrives in 2012," Co-Author, Snell & Wilmer Health Care Reform Alert (November 2011)
 - "Employee Benefits Implications of Health Care Reform," Co-Speaker, State Bar of Arizona Minority Bar Convention (April 2011)
 - "How To Turn Your Summer Job Into a Full-Time Position," Panelist, Sandra Day O'Connor College of Law, Arizona State University, Sponsored by the State Bar of Arizona Committee on Minorities and Women in the Law (April 2011)
 - "Legal Landscapes – Careers Within the Legal Profession," Panelist, Phoenix School of Law, Sponsored by the State Bar of Arizona Committee on Minorities and Women in the Law (February 2011)
 - "[In-Plan Roth Conversions May Require Plan Sponsors to Take Immediate Action](#)," Co-Author, Tax Law News, a publication of the Tax Law Section of the State Bar of Arizona (December 2010)
 - "Last Chance to Correct for Certain Section 409A Document Failures Without Penalty," Co-Author, Snell & Wilmer Corporate Communicator (November 2010)
 - "Employee Benefits Implications of Health Care Reform," Co-Speaker, Arizona School Personnel Administrators Association 2010 Fall Conference (November 2010)
 - "In-Plan Roth Conversions May Require Plan Sponsors to Take Immediate Action," Co-Author, Snell & Wilmer Employee Benefits Update (October 2010)
 - "New Guidance on Internal Claims Procedures and External Reviews Under PPACA Might Be the Best Reason to Maintain Grandfathered Plan Status," Co-Author, Snell & Wilmer Health Care Reform Alert (September 2010)
 - "Agencies Publish Guidance on Pre-Existing Condition Exclusions, Lifetime and Annual Limits, Rescissions and other Patient Protections," Co-Author, Snell & Wilmer Health Care Reform Alert (July 2010)
 - "HHS Issues Guidance on Early Retiree Reinsurance Program," Co-Author, Snell & Wilmer Health Care Reform Alert (May 2010)
 - "Health Care Reform Provisions Related to Women's Health," Co-Author, Snell & Wilmer Health Care Reform Alert (April 2010)
 - "The Patient Protection and Affordable Care Act and Small Business," Co-Author, Snell & Wilmer Health Care Reform Alert (April 2010)
 - "SEC Adopts New Compensation Disclosure Rules," Co-Author, Snell & Wilmer Employee Benefits

Update (January 2010)

- "COBRA Premium Subsidy Extension," Co-Author, Snell & Wilmer Employee Benefits Update (December 2009)
- "IRS Announces Section 409A Correction Program," Co-Author, Snell & Wilmer Legal Alert (April 2009)
- "Emergency Economic Stabilization Act of 2008: Executive Compensation Caps," Tax News, a publication of the Tax Section of the State Bar of Arizona (October 2008)

Professional Recognition & Awards

- Lawyers of Color, Nation's Best List (2019)
- 40 Under 40, Phoenix Business Journal (2019)
- Southwest Super Lawyers®, Rising Stars Edition, Employee Benefits (2014-2019)
- 20 Influential Millennials Working in Arizona, AZ Big Media (2017)
- Arizona's Finest Lawyers

Community Involvement

- Teach for America, Phoenix Regional Board of Directors (2018-present)
 - Nominating and Governance Committee (2018-present)
- Teach for America, Phoenix Associate Board of Directors (2014-2018)
 - President (2016-2017)
 - Vice President and Recruiting Chair (2015-2016)
- Washington University Alumni & Parents Admission Program, Phoenix Committee Member
- Diversity Leadership Alliance Youth Mentoring Program, Mentor
- VITA (Volunteer Income Tax Assistance), Firm Coordinator and Volunteer
- Volunteer Lawyers Program

Other Professional Experience

- United States Attorney's Office, Eastern District of Wisconsin, Law Clerk
- UOP LLC, a Honeywell Company, Intern
- University of Chicago Hospital, Intern

Bar Admissions

- Arizona

Court Admissions

- Supreme Court of Arizona