

# Snell & Wilmer

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## **Greg Gautam**

Partner | Phoenix

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### **Main Bio**

Greg Gautam is a transactional partner that focuses his practice on various areas of employee benefits, including the design of executive compensation programs, qualified retirement plans, and health and welfare plans. A significant portion of Greg's time is spent advising clients on the benefits and compensation issues that arise in a wide array of complex corporate transactions, including mergers and acquisitions, divestitures, private equity and venture capital transactions, equity and debt financing, and recapitalizations. 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 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.

Finally, Greg represents individual executives and entire management teams in connection with the negotiation, drafting and design of their executive compensation arrangements, including employment and consulting agreements, change in control agreements, equity and phantom equity arrangements, retention arrangements, and separation packages.

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

### **Education**

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

### **Professional Memberships & Activities**

- Leadership Council on Legal Diversity, Fellow (2021)
- National Association of Stock Plan Professionals (NASPP), Industry Advisor (2018-present)
- 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 (2014-2018)
- Maricopa County Bar Association
- Western Pension and Benefits Conference, Phoenix Chapter
- South Asian Bar Association - Arizona
  - Executive Board (2016-present), President (2019-2021)

## Representative Presentations & Publications

- ["Board Diversity Initiatives Falter in the Courts but Investor Interest Is Likely to Remain Strong,"](#)  
Author, Corporate Communicator (Summer 2023)
- ["Board Diversity Initiatives Falter in the Courts but Investor Interest Is Likely to Remain Strong,"](#)  
Author, SW Benefits Blog (June 27, 2023)
- ["NYSE and Nasdaq File Amended Proposed Clawback-Related Listing Standards,"](#) Author, SW Benefits Blog (June 8, 2023)
- ["ISS Updates its Equity Plan FAQs for 2023 Proxy Season,"](#) Author, SW Benefits Blog (April 19, 2023)
- ["Certain Information Statements for ISOs and ESPPs Due by January 31, 2023,"](#) Author, Snell & Wilmer Benefits Blog (January 30, 2023)
- ["California's Board and Ethnic Diversity Statutes Declared Unconstitutional,"](#) Co-Author, Snell & Wilmer Corporate Communicator Newsletter (Summer 2022)
- ["Time to Consider Option Repricings,"](#) Author, SW Benefits Blog (May 17, 2022)
- ["Short-Term Deferral Day is Right Around the Corner,"](#) Author, SW Benefits Blog (February 21, 2022)
- ["2021 End of Year Plan Sponsor "To Do" List \(Part 4\) Executive Compensation,"](#) Co-Author, SW Benefits Update (December 17, 2021)
- ["2021 End of Year Plan Sponsor "To Do" List \(Part 3\) Qualified Retirement Plans,"](#) Co-Author, SW Benefits Update (December 6, 2021)
- ["2021 End of Year Plan Sponsor "To Do" List \(Part 2\) Annual Cost of Living Adjustments,"](#) Co-Author, SW Benefits Update (November 16, 2021)
- ["2021 End of Year Plan Sponsor "To Do" List \(Part 1\) Health and Welfare,"](#) Co-Author, SW Benefits Update (November 8, 2021)
- ["SEC Approves Nasdaq's Board Diversity Rules,"](#) Co-Author, Snell & Wilmer Corporate Communicator (Fall 2021)

- "[Updated Nonqualified Deferred Compensation Plan Audit Guide](#)," Author, SW Benefits Blog (August 13, 2021)
- "Top Ten Mistakes When Adopting an Equity Incentive Plan," Co-Presenter, Denver Emerging Business Seminar Series (June 16, 2021)
- "[Structuring Equity Compensation Programs – Five Pitfalls and Tips to Avoid Them](#)," Episode Host, CalCurrent Podcast (May 13, 2021)
- "[ISS Releases Additional Executive Compensation COVID-19 Related Guidance](#)," Author, Snell & Wilmer Legal Alert (November 6, 2020)
- "[California is First State to Mandate Public Company Board Diversity](#)," Co-Author, Snell & Wilmer Legal Alert (October 14, 2020)
- "[ISS Publishes COVID-19 Case Study Focused on Executive Compensation Adjustments](#)," Co-Author, SW Benefits Update (July 27, 2020)
- "[COVID-19 Related Cancellations of NQDC Elections](#)," Co-Author SW Benefits Blog (July 7, 2020)
- "[IRS Continues to Extend Key Filing Deadlines in Response to COVID-19](#)," Co-Author, SW Benefits Blog (April 22, 2020)
- "[CARES Act Loans With an Executive Compensation Catch](#)," Co-Author, SW Benefits Update (April 14, 2020)
- "[ISS Follows Glass Lewis and Issues COVID-19 Public Company Executive Compensation Guidance](#)," Author, SW Benefits Update (April 9, 2020)
- "[Glass Lewis, COVID-19 and Public Company Executive Compensation](#)," Author, SW Benefits Update (April 7, 2020)
- "[Tax-Favorable COVID-19 Pandemic Relief for Employees and Employers Covered by Section 139 Programs](#)," Co-Author, SW Benefits Update (March 26, 2020)
- "[COVID-19 and Public Company Executive Compensation Programs](#)," Author, SW Benefits Update (March 19, 2020)
- "[Updated Glass Lewis Proxy Voting Guidelines](#)," Author, Snell & Wilmer Benefits Blog (February 17, 2020)
- "[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

- The Best Lawyers in America®, Employment Law – Management (2023-2024)
- Chambers USA: America's Leading Lawyers for Business®, Employee Benefits (2022-2023)
- [State Bar of Arizona Member of the Year Award](#) (2020)
- Lawyers of Color, Nation's Best List (2019)
- 40 Under 40, Phoenix Business Journal (2019)
- Southwest Super Lawyers®, Rising Stars Edition, Employee Benefits (2014-2022, 2024)
- 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 (2013-2016)
- Diversity Leadership Alliance Youth Mentoring Program, Mentor (2009-2011)
- VITA (Volunteer Income Tax Assistance), Firm Coordinator and Volunteer (2010-2018)
- Volunteer Lawyers Program (2008-present)

## **Previous 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

## **Client News**

- Snell & Wilmer Advises Biotechnology Company Trawsfynydd Therapeutics, Inc. in Merger with Onconova Therapeutics, Inc.
- Snell & Wilmer Advises Technology-Focused Growth Equity Firm Blueprint Equity as it Leads \$11 Million Series B Funding of KlariVis
- Snell & Wilmer Advises Specialty Mechanical Contracting Company A.O. Reed & Co. in Acquisition to Legence
- Snell & Wilmer Advises Federal Software Provider Integrated Data Services in Its Sale to Private Equity Firm Arlington Capital Partners
- Snell & Wilmer Advises Hardtech Investment Firm Pangaea Ventures As It Leads Series A Funding Round of Compact Membrane Systems
- Snell & Wilmer Advises Motorsport Network in Sale of Controlling Stake in World's Largest Independent Motorsport Racing and Automotive Media Platform
- Snell & Wilmer Advises Electrical Distributor NEDCO Supply in its Sale to Sonepar Subsidiary Codale Electric
- Snell & Wilmer Advises Fintech Startup Greenwood in Acquisition of Valence
- Snell & Wilmer Advises Technology Food Data Company Galley Solutions as it Raised \$14.2 Million in Series A Funding
- Snell & Wilmer Advises Fintech Startup Greenwood in Acquisition of The Gathering Spot
- Snell & Wilmer Represents Software Development Company Flywheel Software in Growth Equity Investment from The Jordan Company, L.P.
- Snell & Wilmer Represents Cannabis Company True Harvest in Acquisition by The Greenrose Holding Company, Inc.