



## Craig A. Kovarik

**PARTNER**

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### OVERVIEW

Craig is member of the Firm's Employee Benefits & Executive Compensation team (and a former Certified Public Accountant) who has spent his entire legal career helping clients navigate complex ERISA, tax and related laws pertaining to employer-sponsored benefit plans and compensatory arrangements.

Among the areas Craig counsels clients (both public and non-public) include the following:

- Equity-based compensation (including required SEC disclosures)
- Executive employment agreements
- Annual and long-term incentive plans, including customized award agreements
- Non-qualified deferred compensation arrangements

*"Craig is incredibly sharp and provides advice that is functional and business-minded."*

— Chambers USA 2024

### Industries

Education  
Healthcare

### Services

Employee Benefits & Executive Compensation  
Employee Stock Ownership Plans  
Equity, Incentive, & Deferred Compensation  
Healthcare Operations  
Healthcare Providers  
Rail  
Retirement, Health, & Welfare Plans

## HUSCH BLACKWELL

- Compliance with Internal Revenue Code Sections 162(m), 280G and 409A
- Qualified 401(k), pension and other retirement plans

Craig also has significant experience with health and welfare benefit plan compliance matters, including ERISA, HIPAA and the Patient Protection and Affordable Care Act.

### Experience

- As key member of the firm's CARES Act resource team, advised clients on accessing COVID-19-driven financial assistance, including Paycheck Protection Program (PPP), Economic Injury Disaster Loans (EIDL) and Main Street Lending Program.
- Assisted large international benefits broker with HIPAA privacy and related confidentiality issues regarding the client's web-based marketing strategy.
- Routinely helps clients with the design and implementation of their executive compensation programs. His recent experience includes the drafting of 3-year rolling long term incentive plans and related award agreements.
- Represents three major tax-exempt hospital systems, collectively with more than 15,000 employees, on all employee benefit and executive compensation matters.
- Represented numerous large and midsize companies, both public and nonpublic, on virtually all employee benefit and executive compensation matters.
- Advised more than 20 employee stock ownership plan (ESOP) clients in transactions exceeding \$100 million.
- Routinely represents clients on employee benefit and executive compensation matters relating to mergers and acquisition strategies and integration. Most recently, represented a packaged foods company in connection with its \$2.7 billion divestiture.
- Negotiated a tax-penalty abatement of more than \$300,000 arising from an Internal Revenue Service (IRS) payroll tax audit.
- Filed and received a compliance statement on more than 20 submissions under the IRS' Employee Plans Compliance Resolution System (EPCRS).

## Experience

- Advised hundreds of clients relating to compliance with section 409A of the Internal Revenue Code (IRC).
- Represented PCB Financial in its recently announced acquisition of Northern California Bancorp where NCB and its wholly owned subsidiary Monterey County Bank are now wholly owned subsidiaries of PCB.

## Recognition

- *The Best Lawyers in America*®
  - Employee Benefits (ERISA) Law, 2009-2025
  - Best Lawyers® Employee Benefits (ERISA) Law "Lawyer of the Year," Kansas City, 2017, 2019, 2023
- *Chambers USA*, Employee Benefits & Executive Compensation, 2024
- Missouri & Kansas Super Lawyers, Employee Benefits/ERISA, 2006-2007

## Education

- J.D., University of Kansas School of Law
  - Order of the Coif
- B.B.A., University of Texas at Austin
  - with honors

## Admissions

- Missouri
- Kansas

## Community Leadership

- Employee Benefits Institute of Kansas City, Steering Committee
- Mid-America Coalition on Health Care, Board of Directors



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