

Brad Lowe

Shareholder

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Practice Areas

Employee Benefits and Executive Compensation
Employment Contracts and Agreements
Tax
Tax-Exempt Organizations

Brad Lowe is the practice group leader of the firm's Tax section. His practice focuses on employee benefit programs of all kinds, including executive compensation, 401(k) and other qualified retirement plans, non-qualified deferred compensation plans subject to Section 409A, equity incentive plans, payroll practices, health and welfare plans, and various other fringe benefit arrangements. Mr. Lowe advises a broad range of employers on the design, documentation, implementation, and ongoing administration and compliance of these programs, as well as on the benefits and compensation aspects of mergers, acquisitions, and other corporate transactions.

Mr. Lowe advises non-profit and tax-exempt employers on the benefit and compensation arrangements available to them and the special tax rules that apply. He has experience advising on 403(b) plans, 457(b) and 457(f) deferred compensation arrangements, and the Section 4960 excise tax on excess executive compensation. He regularly works alongside the firm's non-profit attorneys so that these organizations' benefit programs support both their workforces and missions.

Before practicing law, Mr. Lowe worked for a third-party administrator, where he gained hands-on experience with employee benefit plans from an accounting and operational perspective. Prior to joining Kirton McConkie, he was an associate in the Los Angeles office of Jones Day. He has been recognized by his peers as a Mountain States Super Lawyer Rising Star for employee benefits law and a Utah Legal Elite attorney for Tax.

Experience

- Qualified retirement plans
- Executive compensation and Section 409A deferred compensation
- Equity incentive arrangements
- Health and welfare and fringe benefit plans
- 403(b), 457(b), and 457(f) plans and Section 4960 planning for non-profit and tax-exempt employers
- Employee benefits matters in mergers, acquisitions, and other corporate transactions

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Education

New York University School of Law, LLM, Taxation, 2013

Brigham Young University J. Reuben Clark Law School, JD, *magna cum laude*, 2012

- J. Reuben Clark Award for exemplifying academic excellence, integrity, high ethical standards, and service

Brigham Young University, BS, Business Management: Finance, 2007

Admissions & Affiliations

Bar Admissions: Utah

Affiliations: Pacific Coast Area TE/GE Council
Western Pension & Benefits Council

Honors & Awards

- Utah Legal Elite: Tax (2021)
- Mountain States Super Lawyers: Rising Star for Employee Benefits (2021)