



Alex A. Smith

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Areas of Focus

Qualified Retirement Plans
Nonqualified Retirement Plans
Health and Welfare Plans
Health Care Reform
Transactional Benefits

Education

Emory University Goizueta
Business School

B.B.A., 2007; Beta Alpha Psi
Financial Information Honor
Organization

University of Miami School of
Law
J.D., 2011; summa cum laude;
Articles & Comments Editor,

University of Miami Law
Review; Order of the Coif

University of Miami School of
Law
LL.M. in Taxation, 2011

Clerkship

Florida Supreme Court,
Justice Charles T. Canady,
2012-2014

Alex provides practical guidance to benefits and human resources personnel and in-house counsel on the technical aspects of retirement and health and welfare plans. This includes:

- Advising employers with respect to their obligations under Health Care Reform, ERISA, HIPAA and other federal laws that regulate health and welfare plans.
- Working with employers on a broad array of issues relating to tax qualified retirement plans, such as plan operation, drafting, participant communications, and compliance with ERISA's fiduciary responsibility provisions.
- Counseling employers with respect to income and employment tax issues related to employee benefits.
- Addressing employee benefits issues in the context of mergers and acquisitions.

Before joining Mazursky Constantine, Alex was a judicial law clerk at the Florida Supreme Court for Justice Charles T. Canady. Alex has written on tax and retirement plan related topics including ACA subsidies, inherited IRAs, state corporate taxation of multistate businesses, and the impact of tax treaties on business planning.

Employee benefits is a practice that, due to its complexity, often requires a team-focused approach. Alex combines his skills with the experience of his colleagues to help clients efficiently solve their most complicated problems in a practical manner.

Publications:

- 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)