



DAVIS GRAHAM

JONATHAN A. MARKS

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EXPERTISE

Executive Compensation, Employee Benefits, Mergers & Acquisitions, and Technology Transactions

EDUCATION

University of Colorado Law School, J.D., 1999

Boston University, B.S.B.A., 1995

ADMITTED IN

Colorado

Jonathan Marks is a partner at Davis Graham & Stubbs LLP. He concentrates his practice on the design, administration, and tax attributes of all types of executive compensation arrangements, equity compensation plans, and employee benefit plans, as well as on the executive compensation and employee benefits issues arising out of mergers, acquisitions, and public offerings.

Jonathan has assisted clients in the drafting, design, and administration of all forms of cash and equity compensation arrangements, including annual and multiyear cash bonus arrangements as well as time and performance-vested stock options, restricted stock, stock appreciation rights, and partnership equity arrangements. He has significant experience in drafting executive employment agreements, nonqualified deferred compensation plans, and supplemental retirement arrangements and has assisted clients with the preparation of proxies and other compensation-related securities filings. He designs plans with optional tax provisions involving 409A, 162(m), and 280G. Additionally, he advises public company clients

on ISS, Glass Lewis, and SEC guidance in connection with compensation plans.

Jonathan is actively involved in the transactional practice of Davis Graham. He has prepared severance, change-in-control and retention plans and agreements, negotiated the benefits provisions in merger and acquisitions agreements, and directed the integration of benefit plans after the closing of transactions. He also has specific expertise in the calculation of golden parachutes and the implementation of strategies to mitigate golden parachute tax issues.

Jonathan has substantial experience designing, drafting, and amending all types of benefit plans and arrangements, including qualified retirement plans (e.g. 401(k), defined contribution, defined benefit, collectively-bargained, and governmental plans), tax-sheltered annuities, health and welfare plans, and other fringe benefit arrangements. He also counsels clients on the day-to-day administrative, fiduciary, and legal compliance issues that arise under their plans and has assisted clients with the preparation and

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negotiation of voluntary compliance program submissions and other matters pending before the Internal Revenue Service, Department of Labor, and other governmental regulatory agencies.

Jonathan has worked with clients in a number of sectors, including: software, high-tech, and data storage; mining and minerals; oil and gas production and distribution; recreation and leisure; utilities; agriculture and livestock; private equity; and tax-exempt and government.

Jonathan was named a Rising Star by Thomson Reuters from 2010 to 2014. He has been listed in The Best Lawyers in America® for Employee Benefits since 2013 and was named “Lawyer of the Year” in 2020 for Employee Benefits (ERISA) Law.