

Samuel Butler, IV

PARTNER

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Office: Kansas City



Sam helps employers design, implement, and administer employee benefit and executive compensation programs that attract, retain, and reward employees and executives.

Sam works with employers to start, amend, and terminate qualified retirement plans, including defined benefit plans, employee stock ownership plans, and 401(k) plans; advises clients on all aspects of nonqualified deferred compensation and compliance with Internal Revenue Code § 409A and equity compensation arrangements.

Sam frequently counsels employers on their obligations under various laws, such as ERISA, HIPAA, COBRA, and the Affordable Care Act, with respect to employer sponsored health and welfare plans, wellness programs, and cafeteria plans.

EXPERIENCE

He has helped both group health plans and business associates draft and negotiate business associate agreements.

Clients with complex organization structures rely on Sam to help determine which of their trades or businesses are members of controlled groups or affiliated services groups under Internal Revenue Code § 414.

PRACTICES & INDUSTRIES

Labor, Employment & Benefits
Employee Benefits

ADMISSIONS

Kansas, 2014
Missouri, 2013
U.S. District Court, District of Kansas

EDUCATION

University of Kansas School of Law, J.D.
• *Kansas Journal of Law & Public Policy*,
Articles Editor
• Moot Court Council
Vanderbilt University, B.S., *cum laude*

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He performs benefits and executive compensation due diligence for both buyers and sellers in high dollar value transactions. He also negotiates the terms of benefits provisions in purchase and merger agreements.

Sam represents clients in Internal Revenue Service (IRS) and Department of Labor (DOL) examinations and has successfully resolved numerous compliance issues through correction programs offered by both the IRS and the DOL.

He has also appealed employer shared responsibility payment assessments by the IRS and provided guidance on all aspects of reporting under the ACA.

In addition to advising employers, Sam helps financial institutions serving as custodians of IRAs and HSAs comply with their legal obligations, with a particular focus on fiduciary duties and prohibited transactions.

RECOGNITIONS

Named to the 2021-2024 *Best Lawyers in America*® "Ones to Watch" list

Missouri and Kansas *Super Lawyers*, Rising Star, 2022

PROFESSIONAL & CIVIC ACTIVITIES

Heart of America Tax Institute Steering Committee

The Missouri Bar

The Kansas Bar

Kansas City Metropolitan Bar Association

The Modernists (Young Friends of the National WWI Museum and Memorial), Executive Chair

NEWS

Super Lawyers Recognizes 29 from Stinson on Missouri and Kansas Top Lists

11.14.2023

Best Lawyers in America Recognizes 32 Stinson Attorneys as "Ones to Watch"

08.17.2023

Super Lawyers® Recognizes 26 Stinson Attorneys in Missouri and Kansas

11.14.2022

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Best Lawyers in America® Recognizes 29 Stinson Attorneys as "Ones to Watch"

08.18.2022

Stinson Elects Nine New Partners in 2022

01.11.2022

Best Lawyers in America Recognizes 23 Stinson Attorneys as "Ones to Watch"

08.19.2021

Best Lawyers Recognizes 21 Stinson Attorneys as "Ones to Watch"

08.20.2020

SPEAKING ENGAGEMENTS

New Challenges for HR in 2023 – Kansas City

Kansas City, 01.26.2023

New Challenges for HR in 2022

02.03.2022

PUBLICATIONS

IRS Announces Delay of Implementation of SECURE 2.0 Act's Roth Catch-Up Contribution Provision for Two Years

08.29.2023

IRS Releases Revised Employee Plans Compliance Resolution System

07.20.2021

DOL Provides its View on Private Equity Investment Exposure in Defined Contribution Plans

06.09.2020

DOL Issues Temporary Rule Promulgating Regulations on the FFCRA

04.03.2020

New IRS Guidance and CARES Act Provide Employers with Additional Information about Tax Credits for Paid Leave

03.28.2020

CARES Act Provides Much Needed Retirement Plan-Related Relief for Individuals and Employers Impacted by COVID-19

03.28.2020

REVISED ALERT: IRS and Other Federal Agencies Provide New Guidance on Paid Leave Tax Credits

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Samuel Butler, IV

03.25.2020

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