HINKLE LAW FIRM LLC



STEVEN P. SMITH

MEMBER

Steven is a frequent public speaker on employee benefit topics. Since 2003, he has been a contributing author to the book Group Health Plans: Federal Mandates Other Than COBRA & HIPAA, which is published by the Employee Benefits Institute of America (EBIA).

OVERVIEW

STEVEN P. SMITH

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Since joining Hinkle Law Firm LLC in 1998, Mr. Smith has focused his practice on employee benefit matters.

Prior to joining the firm, he served as in-house counsel for Thorn Americas, Inc. for more than seven years, where his responsibilities included class action litigation, consumer bankruptcies, copyrights and trademarks, consumer marketing, the review of software license agreements, and the development of new business concepts. He also served as a research attorney for the Honorable Robert E. Davis of the Kansas Court of Appeals for two years following his graduation from the University of Kansas School of Law.

Steven is a frequent public speaker on employee benefit topics. Since 2003, he has been a contributing author to the book Group Health Plans: Federal Mandates Other Than COBRA & HIPAA, which is published by the Employee Benefits Institute of America (EBIA). He also teaches a course on Employment Law as an Adjunct Professor of Law at the University of Kansas School of Law.

AFFILIATIONS

- Adjunct Professor of Law at the University of Kansas School of Law
- Best Lawyers
  — 2019 - Present (Employee Benefits/ERISA Law)
- Best Lawyers 'Lawyer of the Year'
  — 2023 (Employee Benefits/ERISA Law)
- Chambers and Partners
  — 2025 (Employee Benefits & Executive Compensation- Band 1)

PRACTICE AREAS

› Employee Benefits & ERISA

EDUCATION

› University of Kansas School of Law, J.D., 1998
  — National Moot Court Team Member
  — Foulston Siefkin Award recipient for the best appellate brief
  — Am Jur Award recipient in Insurance Law
› Wichita State University, B.A., Political Science with minors in History and Mathematics/ Statistics, 1985, magna cum laude

BAR ADMISSIONS

› Kansas Supreme Court
› United States District Court, District of Kansas
› United States Court of Appeals, 10th Circuit

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— 2026 (Employee Benefits & Executive Compensation- Band 1)
- Gulf Coast IRS TE/GE Employee Benefits Council
- Kansas Bar Association
- Wichita Bar Association
- Wichita Symphony Orchestra Board of Directors



PUBLICATIONS

- Some Common Mistakes with Employer Cafeteria Plans. Wichita Business Journal (August 2018).
- Group Health Plans: Federal Mandates Other Than COBRA & HIPAA. Employee Benefits Institute of America (2003–present). Contributing author.
- Traps for the Unwary: Avoiding Problems with Employee Benefit Plans in Divorce. The Journal of the Kansas Bar Association (February 2011).
- DOL Advises that Flex Credits for Group Health Plans Must Be Continued During FMLA Leave [DOL Opinion Letter FMLA 2006-3-A (Jan. 31, 2006)]. EBIA Weekly (March 2, 2006).
- New Law Extends USERRA Continuation Coverage Period to 24 Months and Adds Employer Notice Requirement [Veterans Benefits Improvement Act of 2004, Pub. L. No. 108-454 (Dec. 10, 2004)], EBIA Weekly (December 16, 2004).
- Plan Administrator's Declaration of Special Valuation Date After Plan Suffered Investment Losses was Reasonable [Jasper v. M.H. & B.L. Jasper D.D.S., P.C. Profit Sharing Plan, 2004 U.S. Dist. Lexis 20745 (E.D. Mo. 2004)]. EBIA Weekly (October 28, 2004).
- Tax Court Refuses to Accept Excuses for Not Repaying Participant Loan [Leonard v. Comm'r, T.C. Summary Opinion 2004-11 (2004)]. EBIA Weekly (February 19, 2004).
- Supreme Court Announces Test for Determining When Shareholder-Directors of a Professional Corporation Are Employees Under ADA [Clackamas Gastroenterology Assocs., P.C. v. Wells, 2003 LEXIS 3240 (U.S. 2003)]. EBIA Weekly (April 24, 2003).

SELECT PRESENTATIONS

- SECURE 2.0: Things We Now Know. Annual Tax Conference, Kansas Society of CPAs. Virtual - November 2024.
- Key Concepts for Required Minimum Distributions After the SECURE 2.0 Act. LawLawPalooza, Kansas Bar Association. Salina, KS - September 2024.
- The SECURE 2.0 Act: Things We Now Know. Kansas SHRM State Conference. Mulvane, KS - September 2024.
- SECURE 2.0: Things We Now Know. 38th Annual Employee Benefits Institute. Overland Park, KS - April 2024.
- CAA, 2021: The Law That Keeps on Giving. Wichita Area Benefit Professionals Symposium. Wichita, KS - April 2024.
- CAA, 2021: The Law That Keeps on Giving. Kansas Business Group on Health. Wichita, KS - February 2024.
- The SECURE 2.0 Act: Major Changes Impacting All Retirement Plans. Kansas SHRM State Conference. Overland Park, KS - September 2023.
- Cybersecurity and Other Recent Developments Affecting 401(k) Plans. Recent Developments in Law CLE. University of Kansas School of Law. Lawrence, KS - May 2022.
- Understanding COBRA: Simple Concept - Complicated Rules. Hinkle Law Firm Training. Wichita, KS - May 2022.
- Cybersecurity for 401(k) Plans. Kansas SHRM Employment Law & Employee Benefits Conference. Topeka, KS - February 2022.
- Understanding COBRA: Simple Concept - Complicated Rules. Hinkle Law Firm Training. Wichita, KS - September 2021.
- COBRA: Stimulus, Subsidies, Suspensions, and a Second Chance. Webinar - April 2021.
- Section 125 Cafeteria Plans: Making Sense of the IRS Rules. Lorman Training. Webinar -

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November 2020.

- Why Can't I...? What's the Deal With...? 2020 Hinkle Law Firm Employment Law & Employee Benefits Seminar. Wichita, KS - January 2020.
- COBRA: Simple Concept - Complicated Rules. Lorman Training Group. Webinar - January 2020.
- New Rules for Reimbursing Employees for Coverage Under Individual Health Insurance Policies. 69th Annual Kansas Tax Conference (Kansas Society of CPAs). Wichita, KS - November 2019.
- Group Health Plans: Making Sense of the Legal Framework. Wichita SHRM Conference. Wichita, KS - October 2019.
- Group Health Plan Laws: Compliance Alphabet Soup. Lorman Training Group. Webinar - June 2019.
- What's Going on With Health Care Reform? Time for an Annual Check-Up.
  - Southeast Kansas Human Resource Association. Parsons, KS – November 2018.
  - Hinkle Law Firm Fall Employment Law & Employee Benefits Seminar. Wichita, KS - October 2018.
- What's Going On in the World of Employer Provided Health Plan Coverage? Salina Chamber of Commerce and Salina Human Resource Management Association. Salina, KS - May 2018.
- What's Going On in the World of Employer Provided Health Plan Coverage? Wichita Area Benefit Professionals Spring Symposium. Andover, KS - April 2018.
- The ACA: How It's Changed and How It (Might) Change in the Future. Cowley First – The Cowley County Economic Development Department. Arkansas City, KS – December 2017.
- The ACA: How It's Changed and How It (Might) Change in the Future. KSCPA Annual Tax Conference. Kansas City, KS - November 2017.
- Understanding COBRA: Simple Concept - Complicated Rules. Hinkle Law Firm. Wichita, KS - September 2017.
- Health Care Reform Update and Look Ahead, Kansas Society of Certified Public Accountants – Business & Industry Conference. Wichita – June 2017.
- Wellness Programs – Legal Rules for HR. Kansas SHRM 2017 Employment Law Employee Benefits Conference. Topeka, KS - February 2017.
- Group Health Plans: Wellness Programs/Medicare and Retirees. Hinkle Law Firm. Wichita, KS (2 sessions) – November 2016.
- Employee Benefits Legal Refresher. 2016 Farm Credit Benefits Alliance HR Forum, Charlotte, NC - September 2016.
- Wellness Programs - Things Employers Need to Know. Wichita Business Coalition on Health Care. Wichita, KS - September 2016.
- The Affordable Care Act: The "Cadillac Tax" and Other Recent Developments. 2016 Wichita Association of Health Underwriters Symposium, Wichita, KS - April 2016.
- The Affordable Care Act: The "Cadillac Tax" and Other Recent Developments. Wichita HR Executive Roundtable. Wichita, KS - January 2016.
- Marriage, The Affordable Care Act, and Looking Ahead to 2016. 2015 Employment Law & Employee Benefits Seminar. Hinkle Law Firm. Wichita, KS (2 Sessions) - November 2015.
- Making Sense Out of the Cadillac Tax and a Brief Update on the New PPACA Reporting Requirements. Wichita Association of Health Underwriters. Wichita, KS - October 2015.
- Keeping Up with the ACA: What Employers Need to Know. 2015 Kansas SHRM State Conference. Overland Park, KS - September 2015.
- Distributions from 401(k) Plans. 2015 WSU Accounting & Auditing Conference – May 2015.
- PPACA Update. 2015 IPHFHA Spring Meeting, Nashville, TN – April 2015.
- Health Care Reform for Employers: What's New, Different, and Still the Same. 2014 Employment Law & Employee Benefits Seminar. Hinkle Law Firm. Wichita, KS (2 Sessions) - November 2014.
- Affordable Care Act Update. 2014 IPHFHA Fall Business Conference, Dallas, Texas – November 2014.
- Impact of Health Care Reform / Changes for 2015. 2014 Farm Credit Benefits Alliance HR Forum, Austin, Texas - September 2014.
- Key Concepts for Required Minimum Distributions from IRAs and Qualified Retirement Plans. 39th Annual WSU Accounting & Auditing Conference– May 2014.
- Health Care Reform Update. IPHFHA San Antonio, TX – April 2014.
- Health Care Reform Update. Kansas Electric Cooperatives. Wichita, KS - April 2014.
- Careers in Law. Political Science Alumni Panel. Wichita State University. – March 2014.
- PPACA: New Developments for Employers. Wichita Independent Business Association Monthly Luncheon. Wichita, KS - March 2014.
- ACA: Looking back, Looking forward. Wichita Business Coalition on Health Care. Wichita, KS - March 2014.
- Introduction to ERISA / Health Care Reform for Employers. HMDC 428 "Health Care Organization," College of Health Professions. Wichita State University. – December 2013. Keeping up with Health Care Reform and Hot Topics for

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Employers in 2014. 2013 Hinkle Law Firm Employment Law & Employee Benefits Seminar. Hinkle Law Firm. Wichita, KS (2 Sessions) November 2013.

- The Affordable Care Act: How It Affects Employers. Wichita Bar Association. Wichita, KS – November 2013.
- Health Care Reform Update. International Pizza Hut Franchise Holders Association. Dallas, TX – October 2013.
- Preventative Medicine PPACA Style: Things Employers Should be Doing Now to Avoid Liability Later. ALFA International's 2013 Labor & Employment Practice Group Seminar. Half Moon Bay, CA - October 2013.
- Key Concepts for Required Minimum Distributions from IRAs and Qualified Retirement Plans. 2013 KBA Real Estate, Probate & Trust CLE. Junction City, KS, September 2013.
- Becoming Informed About the Affordable Care Act. Cowley First Economic Development Partnership, the Arkansas City and Winfield Area Chambers of Commerce, and the South Central Kansas SHRM Chapter. Winfield, KS - July 2013.
- Health Care Reform: Employer Requirements. National Business Institute(NBI) Teleconference. July 2013.
- Healthcare Reform: What Every Employer Needs to Know to Make Decisions Now. Benefit Management, Inc. (BMI) Series - July 2013.
  - Hutchinson, KS
  - Hays, KS
  - Garden City, KS
  - Manhattan, KS
  - Pittsburg, KS
- The Affordable Care Act for Employers: New Legal Developments and Observations. The Sedgwick County Health Care Roundtable. Wichita, KS – May 2013.
- Rx for Navigating Healthcare Reform. International Pizza Hut Franchise Holders Association Spring Meeting. Orlando, FL – April 2013.
- Health Care Reform: What Every Employer Needs to Know Now to Make Decisions. Hinkle Law Firm LLC. Wichita, KS. (5 Sessions) – March 2013.
- The Affordable Care Act: Recent Guidance from the IRS and Other Agencies. Salina (Kansas) Chapter of the Society of Human Resource Managers (SHRM). Salina, KS – February 2013.
- Health Care Reform After Almost Three Years: A Brief Checkup. Wichita Estate Planning Council. Wichita, KS – February 2013.
- Health Care Reform After 2 ½ Years: What Attorneys Should Know About PPACA's Impact on Employers. Wichita Bar Association. Wichita, KS - December 2012.
- Health Care Reform: Mandates, Penalties, and Taxes. 30th Annual Plaza Lights Institute (Kansas Bar Association). Kansas City, MO - December 2012.
- How to Prepare Now That Health Care Reform is Real. AGH Employer Solutions. Wichita, Kansas. November 2012.
- Bringing It All Together. Hinkle Law Firm Employment Law & Employee Benefits Seminar - October 2012.
- Health Care Reform: Are You Ready? South Central Kansas SHRM. Arkansas City, KS - October 2012.
- Health Care Reform: The Supreme Court Has Ruled! Preparing Employers for the Changes. Johnson County Society for Human Resource Management. Johnson County, KS - August 2012.
- How the Supreme Court's Recent Ruling on Health Care Reform Impacts Human Resources and Business. Wichita Chapter of the Society for Human Resource Management. Wichita, KS - July 2012.
- How the Supreme Court's Recent Ruling on Health Care Reform Will Impact Your Business. Hardman & Howell Benefits Health Care Reform Workshop. Wichita, KS - July 2012.
- ALFA International Tele-Seminar - The Supreme Court Speaks: What the PPACA Opinion Means for Business. July 2012.
- PACA Update. Wichita Association of Health Underwriters, Second Annual Healthcare Symposium. Wichita Marriott, Wichita, KS – May 2012.
- PPACA: The View After 24 Months. Salina (Kansas) Chapter of the Society of Human Resource Managers (SHRM). Salina, KS – March 2012.
- Key Concepts for Required Minimum Distributions from IRAs and Qualified Retirement Plans. Kansas Bar Association's Income Tax Bootcamp. Salina, KS – November 2011.
- Health Care Reform: The View After 18 Months. Hardman Employee Benefit Plans. Wichita, KS – October 2011.
- Health Care Reform: The View After 18 Months. Hinkle Law Firm LLC Workshops. Wichita, KS – October 2011. Health Care Reform: The View After 18 Months. Farm Credit Foundations Annual HR Conference. Bloomington, MN – October 2011.
- Health Care Reform: A Game Changer for Self-Funding? ProviDRs Care Network, Self-Funded Symposium. Wichita, KS

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– July 2011.

- Panel Discussion Regarding Implications of the New Health Care Reform Law. Rotary Club of Wichita. Wichita, KS – February 2011.
- Health Care Reform: An Overview of Provisions Affecting Employers. Employment Law from A to Z in Kansas. Wichita, KS – January 2011.
- Offering Discounts for Employee Wellness Programs: What's New & What's Still the Same. Sedgwick County Health Care Roundtable. Wichita, KS – October 2010.
- Health Care Reform: What Every Employer Needs to Know.
  – Wichita Bar Association. Wichita, KS – March 2011.
  – 60th Annual Kansas Tax Conference. Wichita, KS – November 2010.
  – Hardman Employee Benefit Plans. Wichita, KS – September 2010.
  – Hinkle Elkouri Workshop Series. Wichita, KS – September 2010.
  – Benefit Management Inc. (BMI) Series – September 2010.
    – Great Bend, KS
    – Garden City, KS
    – Hays, KS
    – Manhattan, KS
    – Salina, KS
  – Wichita Independent Business Association (WIBA). Wichita, KS – August 2010.
- Employee Benefits: New Laws, New Requirements, New Challenges. 2009 Kansas Tax Conference. Wichita, KS – November 2009.
- Legal Compliance Update. Farm Credit Foundations Annual Human Resources Conference. Bloomington, MN – October 2009.
- COBRA and the Economic Stimulus Bill.
  – Wichita Bar Association Employee Benefits / Employment Law Seminar. Wichita, KS – April 2009.
  – Hinkle Elkouri Law Firm, L.L.C. Wichita, KS – April 2009.
  – Elrick & Associates, Wichita Country Club. Wichita, KS – April 2009.
  – Wichita Independent Business Association. Wichita, KS – April 2009.
- Understanding Qualified Domestic Relations Orders. Wichita Bar Association Family Law Seminar. Wichita, KS – February 2009.
- The Impact of the Family and Medical Leave Act on Employee Benefit Plans. EBIA teleweb – February 2007. Impact of Medicare Part D on Employers that are Providing Prescription Drug Coverage to Their Employees and Retirees.
  – EBIA teleweb – August 2005.
  – The EBIA Advanced Cafeteria Plans Conference. Seattle, WA – July 2005.
- USERRA's Impact on Health Benefits and 401(k) Plans: What To Do When Employees Leave for & Return from Service. EBIA teleweb – May 2005.
- HIPAA Medical Privacy
  – Kansas Bar Association - KBA Plaza Lights Seminar. Kansas City, MO – November 2003.
  – The Wichita Area Chamber of Commerce. Wichita, KS – July 2003.
  – Kansas Association of Insurance Agents. Overland Park, KS – October 2003.
  – The Small Business Development Council. Hays, KS.
  – Society of Human Resource Managers (SHRM) – Wichita and McPherson chapters.
- Impact of Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) on Qualified Retirement Plans.
  – Kansas Tax Conference. Wichita, KS – November 2001.
  – 27th Annual WSU Accounting and Auditing Conference. Wichita State University. Wichita, KS – May 2002.

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