



John C. Hughes

Partner

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John Hughes focuses his practice on ERISA and employee benefits, counseling clients nationwide on the full spectrum of employee benefit plan matters. He advises on the design, compliance, and administration of qualified and nonqualified plans, including 401(k), deferred compensation (Section 409A), profit sharing, defined benefit pension, 457, 403(b), governmental, Section 125 cafeteria, and health and welfare plans. A recognized thought leader in his field, John frequently writes and speaks on ERISA and employee benefits topics.

John represents public and private companies, tax-exempt and governmental entities, plan committees, and individual fiduciaries, as well as industry service providers such as financial institutions, plan administrators, accountants, and investment consultants. His experience spans regulatory compliance, fiduciary governance, mergers and acquisitions, plan design and administration, plan corrections under IRS and DOL programs, tax qualification, and benefits-related disputes and litigation. He provides practical, strategic guidance that helps clients minimize risk while maintaining efficient and compliant benefits programs.

Before joining Miller Nash, John practiced at a Boise-based business and litigation firm, focusing on ERISA and employee benefits. Earlier in his career, he served as Managing Editor of the *California Western Law Review*; interned for the Honorable Kevin Thomas Duffy of the U.S. District Court for the Southern District of New York; worked as Assistant Counsel in the Office of the General Counsel for the U.S. Department of the Navy in Washington, D.C.; and practiced as a litigator at prominent San Diego law firms. He also served as a Pro Tem Judge for the San Diego Superior Court and was a member of the Louis M. Welsh Inn of Court. John is originally from Port Washington, New York.

Professional Activities

- American Bar Association, Member
- Human Resources Association of Treasure Valley, Member
- Southern Idaho Compensation and Benefits Association, Member, 2017-present
- Western Pension & Benefits Council, Boise Chapter
 - Past Board Member
 - Past President

Education

J.D., California Western School of Law, 1995

B.A., State University of New York at Buffalo, communication, 1991

Bar Admissions

Idaho
California (inactive)

Court Admissions

U.S. District Court for the Southern District of California

Civic Activities

- Leadership Boise, Boise Metro Chamber, Class of 2020

Publications

- “Form 5500 Filing Season: What Plan Sponsors Need to Know Before They Sign,” Miller Nash, *Employment Law in Motion* (June 2026)
- “Member Spotlight,” Southern Idaho Compensation & Benefits Association, *Q2 Rewards Rundown* (Apr. 2026)
- *401(k) Advisor*, Wolters Kluwer, Past Editor-In-Chief
- Bloomberg Law Benefits Guide, Employee Plans Compliance Resolution System (EPCRS), Past Editor

Presentations

- “Avoiding Nonqualified Plan Traps: Key Considerations for ERISA Counsel and Employers,” Strafford, CLE webinar (Mar. 2026)

Recognition & Honors

- Selected for inclusion in *The Best Lawyers in America*® (Boise, ID)
 - Business Organizations (including LLCs and Partnerships), 2023-present
 - Tax Law, 2024-present
- Selected for inclusion in *Idaho Business Review*’s “Leaders in Law–Partners,” 2022