

## Martha L. Sewell

### Partner

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### Services

Employee Benefits  
ERISA Litigation  
Health & Welfare Plan Design &  
Administration  
RIFS & Severance Plans  
Tax



Martha Sewell practices in the area of employee benefits, where she focuses on employee health and welfare benefit plans. She counsels clients on compliance with the numerous and often complex rules applicable to health and welfare plans, cafeteria plans and fringe benefit plans, including ERISA, HIPAA and the Internal Revenue Code.

In her twenty years of practicing in this area, she has addressed a broad range of issues affecting all types of health and welfare plans, including plan design, documentation and administration issues, all aspects of COBRA compliance (including implementation of the COBRA subsidy), correction of past plan document, Form 5500 and operational problems and compliance with federal and state privacy and security laws. She has prepared and negotiated numerous administrative service agreements and business associate agreements for both employers and service providers, and has been instrumental in helping to resolve disputes between those entities. She has an extensive understanding of state laws and their applicability to employee benefit plans, insurers and third party administrators. She also has experience working with retiree medical plans, having addressed issues related to plan documentation, plan funding, and participant disputes. Since 2010, a substantial portion of her time has been spent advising clients regarding all aspects of the Affordable Care Act, including the employer shared responsibility rules and the employer health information reporting rules. She has been a member the Technical Advisory Council for the Employers Council on Flexible Compensation since 2009.

Ms. Sewell was named to *Business North Carolina's* 2008 "Legal Elite" list in the area of Employee Benefits law. She was a recipient of the 2008 *Triangle Business Journal's* Women in Business Award. Ms. Sewell has been recognized in *The Best Lawyers in America*® for Employee Benefits (ERISA) Law for every year since 2013 and



Health Care Law for every year since 2016. She was also named a 2014 "Raleigh Lawyer of the Year" in the area of Employee Benefits (ERISA) Law by *The Best Lawyers in America*<sup>®</sup>. Ms. Sewell is AV<sup>®</sup> rated by Martindale-Hubbell.\*

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## **Experience**

Advised a large manufacturing company regarding alternatives for dealing with the Affordable Care Act's employer shared responsibility rules given the large percentage of non-benefits eligible employees working on a cyclical basis.

Prepared package of integrated health care reform compliance tools for a health insurer to provide to existing and prospective insured and self-insured employer clients.

Advised world's leading source of commercial information regarding re-design of post-65 retiree medical plan resulting in a move to a private retiree exchange funded by retiree health reimbursement arrangement, including preparation of related employee communications and plan documents.

Represented one of the world's leading providers of lighting fixtures in a Department of Labor audit of the company's health plans and navigated issues relating to past plan document deficiencies and Form 5500 compliance issues.

Assisted in the design, documentation and implementation of a comprehensive wellness program and development of related administrative service agreement.

Assisted large publicly-traded company with an internal compliance audit, restructuring and consolidation of over 20 employee health and welfare benefit plans, and preparation of all associated plan documents and summary plan descriptions.

Advised insurer on an ongoing basis regarding all aspects of the Affordable Care Act and its impact on its commercial products and its administration of self-funded health plans.

## **Education**

Wake Forest University, J.D. (1993)

University of North Carolina at Chapel Hill, B.A. (1987)



## Admissions

North Carolina (1993)

## Professional & Community Activities

*Employers Guide to the Health Insurance Portability and Accountability Act*, Thompson Information Services, Past Contributing Editor

Employers Council for Flexible Compensation, Technical Advisory Council

Lucy Daniels Center for Early Childhood Development, Past Board Member

North Carolina Association of Health Plans Annual Conference, Past Speaker and Conference Planner

*Wake Forest University Law Review*, Past Editor-in-Chief (1992-1993)

## Insights

### [In The News](#)

Record-Breaking Recognition for Kilpatrick Townsend in The Best Lawyers in America® 2019  
August 20, 2018

### [Publications](#)

Wellness Program Update: How Should Employers Plan for 2019?  
June 1, 2018

### [Publications](#)

Will Tax Reform Put the Brakes on Qualified Transportation Fringe Benefits?  
March 1, 2018

### [Alerts](#)

2018 Benefit Limits  
October 19, 2017

### [News Releases](#)

Record-Breaking Recognition for Kilpatrick Townsend in The Best Lawyers in America® 2018  
August 15, 2017

### [Publications](#)

Medicare and HSAs: Not a Winning Combination  
June 1, 2017



### [Alerts](#)

IRS Provides Guidance for the Post-Determination Letter Era

October 19, 2016

### [News Releases](#)

Kilpatrick Townsend Earns Record-Breaking Recognition in Annual Best Lawyers in America 2017

August 16, 2016

### [Events](#)

Webinar: Legal Issues for Workplace Wellness and Disease Management Programs

May 10, 2016

### [Alerts](#)

2016 Benefit Limits

January 4, 2016

### [Webinars](#)

Legal Issues for Workplace Wellness and Disease Management Programs

November 17, 2015

### [News Releases](#)

Kilpatrick Townsends Mark Stember and Martha Sewell: Featured Speakers at Legal Issues for Workplace Wellness and Disease Management Programs Webinar

November 16, 2015

### [News Releases](#)

Kilpatrick Townsend Earns Record-Breaking Recognition in Annual Best Lawyers in America 2016

August 19, 2015

### [Alerts](#)

Obergefell Simplifies Benefit Plan Administration

July 1, 2015

### [Alerts](#)

2015 Benefit Limits

January 6, 2015