



Martha L. Sewell

Partner

4208 Six Forks Road
Suite 1400 , Raleigh , NC USA 27609
t 919.420.1781 | f 919.510.6138
msewell@kilpatricktownsend.com

Services

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

Education

Wake Forest University, , J.D.,
Law (1993)

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

Admissions

North Carolina (1993)

Professional & Community Activities

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

Employers Council for Flexible
Compensation, Technical
Advisory Council

Lucy Daniels Center for Early
Childhood Development, Past
Board Member

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 tax 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. Ms. Sewell has advised clients in a number of different settings regarding the design and operation of legally-compliant wellness and disease management programs. She also

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

Wake Forest University Law Review, Past Editor-in-Chief

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 is a member the Technical Advisory Council for the Employers Council on Flexible Compensation, and a Contributing Editor for the Employers Guide to the Health Insurance Portability and Accountability Act (published by Thompson Information Services). She has written numerous articles regarding issues impacting health and welfare plans.

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. 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*®. Ms. Sewell is AV® rated by Martindale-Hubbell.*

*CV, BV, and AV are registered certification marks of Reed Elsevier Properties Inc., used in accordance with the Martindale-Hubbell certification procedure's standards and policies.

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.

Insights



[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

[Alerts](#)

**IRS Provides Guidance for the
Post-Determination Letter Era**

October 19, 2016