



Martha L. Sewell

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Services

Employee Benefits; ERISA Litigation; Health & Welfare Plans; RIFS & Severance Plans; Tax; Health & Welfare Plans

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 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 Highlights

Advised major North Carolina healthcare insurer on its comprehensive wellness program

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

DOL audit for one of the world's leading providers of lighting fixtures

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.

Advised world's leading source of commercial information regarding move to a private exchange

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.

Strategic acquisition for global manufacturer of aircraft systems

Served as buyer's counsel for one of the largest providers of aircraft equipment and on board systems for commercial, regional and business aircraft, and helicopters, in its acquisition by an Oklahoma-based designer and manufacturer for business aviation and helicopters.

Employee benefits for large publicly-traded company

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.

Affordable Care Act Advice for Insurer

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.

Advised large manufacturing company on ACA compliance

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.

Advised major insurer on ACA compliance

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.

*Experience gained by attorney prior to joining Kilpatrick Townsend

Publications, Articles and Speaking Engagements

EEOC Wellness Program Litigation: Has the EEOC Gone Wild?

The ECFC Flex Reporter, December 01, 2014

IRS Releases Draft Forms and Instructions for Employer Health Plan Reporting

The ECFC Flex Reporter, September 01, 2014

Simpler Does Not Mean Simple -- Final Information Reporting Requirements for Employers

The ECFC Flex Reporter, June 01, 2014

An ERISA and ACA Primer for Employee Assistance Programs

The ECFC Flex Reporter, March 01, 2014

ACA Exemption for Employee Assistance Programs

The ECFC Flex Reporter, December 01, 2013

Delay in ACA's Employer Penalty Provisions and Checklist for 2014 Reform

The ECFC Flex Reporter, September 01, 2013

Health and Welfare Update and Planning for 2014

Kilpatrick Townsend & Stockton LLP, June 19, 2013

To SHOP or Not to SHOP -- Should Small Employers Purchase Health Coverage Through the SHOP?

The ECFC Flex Reporter, June 01, 2013

New Rules Proposed for Wellness Programs

The ECFC Flex Reporter, March 01, 2013

Mandatory Fees on Health Plan Insurers and Plan Sponsors to Fund Research

Employee Relations Law Journal, September 21, 2012

PCOR/CER Fees — What is the Impact for HRAs

The ECFC Flex Reporter, September 01, 2012

What's Next for Employers After Supreme Court Upholds Affordable Care Act

Corporate Compliance Insights, July 09, 2012

HHS and IRS Guidance Regarding Actuarial Value Determinations Good News for HSAs and HRAs
The ECFC Flex Reporter, June 01, 2012

2011 State Law Developments -- Is Your State on Santa's List
The ECFC Flex Reporter, December 01, 2011

Interim Final Rules Relating to Claims and External Review
The ECFC Flex Reporter, September 01, 2011

Agencies Issue Affordable Care ACT FAQs Part V
The ECFC Flex Reporter, March 01, 2011

The (Old) New Nondiscrimination Rules for Fully Insured Health Plans
The ECFC Flex Reporter, December 01, 2010

HHS Issues Proposed Rule Implementing HITECH Privacy Rule Amendments
The ECFC Flex Reporter, September 01, 2010

HHS Proposed HITECH Rule: More Changes for Business Associates
The ECFC Flex Reporter, September 01, 2010

Affordable Care Act Insurance Reforms — Is Your Health Plan Exempt
The ECFC Flex Reporter, June 01, 2010

The Impact of the Interim Final Rules Issued Under the Mental Health Parity and Addiction Equity Act — EAPs, HRAs, FSAs and Retiree Medical Plans
The ECFC Flex Reporter, March 01, 2010

The Kilpatrick Stockton LLP Employee Benefits Team Submits Comments to the Department of Labor Regarding the Interim Final GINA Rules
Kilpatrick Stockton LLP, January 05, 2010

Comments to the Interim Final GINA Rules
Kilpatrick Stockton LLP, January 04, 2010

The GINA Interim Final Regulations Mean Changes for Employer Sponsored Wellness and Disease Management Programs
The ECFC Flex Reporter, December 01, 2009

HHS Gina Proposed Regulations Impact HIPAA Covered Entities
The ECFC Flex Reporter, December 01, 2009

FTC's Health Breach Notification Rule: The Impact on HIPAA-Covered Entities and Business Associates
The ECFC Flex Reporter, September 01, 2009

Wellness and Disease Management Programs: What Do the GINA, HIPAA and the ADA Require
Employers Council on Flexible Compensation Teleconference, August 11, 2009

State Laws and the TPA
22nd Annual ECFC Flexible Benefit Administrators' Symposium, July 30, 2009

Benefits Law Update: 2009 Compliance for Retirement Plans and Deferred Compensation
Kilpatrick Stockton LLP, June 09, 2009

American Recovery & Reinvestment Act of 2009: COBRA Subsidy Update
The ECFC Flex Reporter, June 01, 2009

State Health Care Reform
28th Employers Council on Flexible Compensation Annual Conference, March 06, 2009

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

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

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

Education

Wake Forest University, J.D. (1993)

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

Bar Admissions

North Carolina (1993)