

Laura Miller Andrew

Counsel | Atlanta | Jacksonville

Laura Miller Andrew is a Counsel in the Executive Compensation and Employee Benefits, and Chair of the Health Care Practice of Smith, Gambrell & Russell, LLP.

Ms. Andrew advises clients in all major aspects of employee benefits including qualified and nonqualified plans, IRS and DOL compliance matters, merger and acquisition issues, executive compensation, and employment agreements. She also concentrates her practice in health care related matters, including health care reform legislation, compliance with HIPAA, federal and state health care anti-fraud laws, such as anti-kickback statutes, and Stark Law. She also advises nursing homes, assisted living facilities, medical device, and life sciences organizations regarding compliance with state and federal regulatory requirements.

Ms. Andrew has written on many aspects of employee benefits and health care. Since the passage of health care reform legislation, Ms. Andrew has written articles including:

- Atlanta Journal Constitution “Health Care Reform Forces Employers to ‘Play or Pay,’” May 12, 2013
- Bloomberg Law Reports “Employers: Prepare Now for the Impact of Health Care Reform in 2011”
- Atlanta Business to Business “Insights into Law: Generate Positive Goodwill Through Required Health Care Reform Communications”
- Bloomberg Law Reports “Group Health Plan Sponsors Should Prepare for Possible HIPAA Audits”

Ms. Andrew has also lectured on these topics to various groups, notably the Worldwide Employee Benefits (WEB), the Georgia Restaurant Association, Construction Financial Management Association, the Society of Human Resource Management (SHRM) and the First Coast Manufacturer’s Association (FCMA).

She also speaks on other employee benefits and health care topics including:



Contact Information

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Areas of Practice

Health Care

Executive Compensation and
Employee Benefits

Tax Law

Bar Admissions

Florida

Georgia

- “Employee Benefits Legislative Update: Health Care Reform: Play or Pay?”
- “Trends in Benefits Workshop”
- “Benefit Audits: How to Decrease Costs and Improve Employee Satisfaction”
- “Health Care Reform: What It Means for Your Business”

Ms. Andrew is actively involved in Women in Local Leadership (WWL) with United Way and is Chair of the Health Team Resource Management Committee of the United Way of northeast Florida.

Ms. Andrew received her B.B.A. degree, magna cum laude, from Mercer University, where she was a member of Phi Kappa Phi. She earned her J.D. degree, with distinction, from Emory University, where she was a member of the Moot Court Society.

She is admitted to the State Bars of Florida and Georgia. She is a member of the American Health Lawyers Association (AHLA) (Fraud and Abuse, Business Law and Governance, Life Sciences, and Hospitals and Health Systems Practice Groups), Society for Human Resource Management (SHRM), the American Bar Association Health Taxation (Employee Benefits Counsel), and Labor and Employment Sections, and the Joint Committee on Employee Benefits.

Other Publications & Presentations

- Webinar: An Update on the Health Care Implications of the Tax Reform Bill, February 6, 2018.
- Webinar: Health Care Under the Trump Administration: Impact on Employers and Employees, November 14, 2017.
- Quoted, “Expansion Challenges Owners May Face,” The Ambulatory M&A Advisor, April 25, 2016
- Webinar: Employer Wellness Plan Check-up: Design and Compliance- October 14, 2015
- Webinar: Dazed and Confused: Making Sense of the ACA Reporting Requirements - August 19, 2015
- Webinar: HIPAA Update on Employer Responsibilities and Duties - May 20, 2015
- Author, “Health Care Reform Forces Employers to ‘Play or Pay,’” Atlanta Journal Constitution, May 12, 2013
- Contributing author, “Helping Clients Comply with the Affordable Care Act,” Health Care Law Enforcement and Compliance: Leading Lawyers on Understanding Recent Trends in Health Care Enforcement, Updating Compliance Programs, and Developing Client Strategies, 2014 Edition

Representative Experience

- Assisted client with termination of pension plan and implementation

Memberships

American Health Lawyers Association (AHLA)
Society for Human Resource Management (SHRM)
American Bar Association Health, Taxation (Employee Benefits Committee), and Labor and Employment Sections
Joint Committee on Employee Benefits
Chair, Resource Management Health Committee, United Way

Social Media

Twitter: @sgr_healthlaw

of replacement plan for \$8,000,000 reversion, along with successful finalization of the resulting IRS and PBGC audits of the pension plan and the replacement plan.

- Performed a compliance audit and prepared updated plan documents for all welfare benefits of a major hospitality chain.
- Analysis, review and migration of multiple retiree health plans to a single platform for a Fortune 100 Company.
- Assisted multiple clients with successful completion of IRS, DOL and PBGC audits of employee benefits plans ranging in size of \$10,000,000 to over \$1,000,000,000.
- Advised exempt organizations on structuring benefit plans and compensation programs.
- Advised multiple religious affiliated organizations with special church plan issues for both retirement and welfare plans.