



## Kelly J. Meyers

Partner | Jacksonville

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### Areas of Practice

Administrative Law | Employee Benefits | ERISA Litigation | Executive Compensation | Tax Law

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Kelly J. Meyers is a Partner in the Executive Compensation and Employee Benefits Practice of Smith, Gambrell & Russell, LLP.

Ms. Meyers provides practical counsel on all aspects of employer-sponsored health and welfare benefit plan compliance and operation, including:

- Compliance with ERISA, HIPAA, COBRA, MHPAEA, the Affordable Care Act (ACA), the Consolidated Appropriations Act, 2021(CAA) and other federal statutes and regulations such as FMLA and ADA;
- Designing, drafting, reviewing, and assisting in implementation of all types of ERISA health and welfare benefit plans and Internal Revenue Code Section 125 cafeteria plans;
- Advising employers on day-to-day administrative questions such as COBRA administration, change in status events, special enrollment rights, wellness program parameters, nondiscrimination requirements, ACA plan design compliance, ACA employer mandate compliance and reporting, CAA disclosure and reporting requirements, and leave administration and compliance.
- Negotiating administrative services agreements and HIPAA business associate agreements;
- Guiding clients through performance and documentation of comparative analyses to demonstrate compliance with quantitative and non-quantitative treatment limitation requirements imposed by the MHPAEA;
- Conducting internal compliance reviews of health and welfare plan documentation;
- Assisting clients in responding to audits and inquiries conducted by the Internal Revenue Service (IRS), including challenging ACA employer mandate and reporting penalty assessments, U.S. Department of Labor (DOL), and U.S. Department of Health and Human Services (HHS);
- Analyzing health and welfare plan implications of business acquisitions and reorganizations, including integration of health and welfare plans following such transactions;

- Preparing HIPAA policies and procedures documents and conducting HIPAA training for benefits and human resources personnel;
- Evaluating ERISA and tax compliance issues related to complex pre-funding arrangements and voluntary employees' beneficiary associations (VEBAs);
- Handling multiple employer welfare arrangements (MEWAs); and
- Conducting ERISA fiduciary training sessions.

Ms. Meyers received her B.S. degree, with honors, from The Florida State University College of Business. She earned her J.D., *magna cum laude*, from the University of Florida Levin College of Law, where she was a member of the *Florida Law Review* and Order of the Coif.

## Admissions

Florida

Georgia