



Laura Miller Andrew
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### **Areas of Practice**

Employee Benefits, Executive Compensation and ERISA Litigation | Health Care | Tax Law | Cybersecurity and Data Privacy | Technology

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 has an expertise in health care related matters, including health care reform legislation, compliance with HIPAA, and state health care laws.

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,"

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"

Wolters Kluwer, "Employee Benefits Management Directions - No Surprises Act"

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).

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

"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"

"New DOL Electronic Disclosure Rules for ERISA – Covered Retirement Plans: Critical Next Steps and Legal Ramifications"

"Employee Benefits Hot Topics"

"Price Transparency and the No Surprises Act: What Group Health Sponsors Need to Know"

"Consolidated Appropriations Act and Employee Benefits"

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.

#### **Experience**

- Assist client with termination of pension plan and implementation 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.
- Advise exempt organizations on structuring benefit plans and compensation programs.
- Advise multiple religious affiliated organizations with special church plan issues for both retirement and welfare plans.
- Assist client, a government contractor with design and implementation of retirement and health and welfare plans for multiple employee units.

#### **Admissions**

Florida

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## Georgia

# **Memberships**

American Health Lawyers Association (AHLA)

Society for Human Resource Management (SHRM)

American Bar Association Taxation (Employee Benefits Committee) and Labor and Employment Sections

Joint Committee on Employee Benefits

United Way, Member of the Community Resource Council

Jacksonville Women's Network, Co-Chair of the Legal Section and Member of the Nomination Committee