Martha L. Sewell

Partner

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Services

Employee Benefits

ERISA Litigation

Health & Welfare Plan Design & Administration

RIFS & Severance Plans

Tax

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 Internal Revenue Code.

In her many years of practicing in this area, Martha 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. Martha has an extensive understanding of state laws and their applicability to employee benefit plans, insurers and third party administrators. 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. Martha has been a member the Technical Advisory Council for the Employers Council on Flexible Compensation since 2009, and she contributes regularly to the *ECFC Flex Reporter*, a quarterly trade publication.

Martha is listed in the 2026 and three immediately preceding editions of *Chambers USA: America's Leading Lawyers for Business* for Employee Benefits and Executive Compensation and she is listed as Band 1 in its 2025 and 2026 editions. She was named to *Business North Carolina*'s 2008 "Legal Elite" list in the area of Employee Benefits law. Martha was a recipient of the 2008 *Triangle Business Journal's* Women in Business Award. She has been recognized in *The Best Lawyers in America*® for Employee Benefits (ERISA) Law for every year since 2013, Health Care Law for every year since 2016, and ERISA Litigation since 2024. Martha was also named the 2014 and 2023 "Raleigh Lawyer of the Year" in the area of Employee Benefits (ERISA) Law by *The Best Lawyers in America*®. She is AV® rated by Martindale-Hubbell.*

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 and large population of 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.

Assisted an insurer in the design, documentation and implementation of a comprehensive wellness program for its employer clients and development of related plan documents and 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.

Assisted a large manufacturer with an internal ERISA, COBRA and HIPAA privacy and security compliance audit of its welfare plans, prepared audit report and corrected areas of noncompliance.

Advise an insurer on an ongoing basis regarding all aspects of the Affordable Care Act, including the interrelationship of federal and state insurance law, and its impact on the insurer's commercial products and its administration of self-funded plans.

Education

Wake Forest University J.D. (1993)

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

Admissions

North Carolina (1993)

Professional & Community Activities

Employers Council for Flexible Compensation, Technical Advisory Council

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

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 (1992-1993)

Insights

News Releases

Kilpatrick Attorneys Once Again Earn Outstanding Recognitions in 2027 Edition of The Best Lawyers in America®

August 20, 2026

News Releases

Kilpatrick Attorneys Earn 102 Rankings in 2026 Chambers USA and Global Guides

June 5, 2026

News Releases

Kilpatrick Attorneys Earn a Record 100 Recognitions in 2025 Chambers USA

June 6, 2025

Publication

Plan Sponsors Must Prep for New Mental Health, Drug Rules

October 3, 2024

Alert

MHPAEA 2024 Final Rule Requires Action by Plan Sponsors

September 23, 2024