



## LORIE MARING

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Lorie Maring focuses her practice on helping employers navigate Employee Retirement Income Security Act (ERISA) and other state and federal laws impacting the design, implementation and ongoing compliance of their employee benefit plans and programs.

She regularly advises clients on the Affordable Care Act, health and welfare benefits, qualified plans, executive compensation, Multiple Employer Welfare Arrangements (MEWAs) and multiemployer plan issues.

Lorie also represents employers in managing Internal Revenue Service (IRS) and Department of Labor (DOL) audits, Health Insurance Portability and Accountability Act (HIPAA) compliance and fiduciary obligations. She serves clients in the public and private sector, including non-profit organizations and trade associations.

### Professional Activities

- Georgia State Bar Association, Employee Benefits Section
- Women in Pensions (WIP)
- Worldwide Employee Benefits Network

### News

The Secret Lives of Google Raters  
4.27.17

### PRACTICES

Employee Benefits  
Employee Retirement Income Security Act  
Affordable Care Act  
Health and Welfare Plans  
Qualified and Nonqualified Retirement Plans

### EDUCATION

University of South Carolina  
School of Law  
J.D. 1991, cum laude  
College of Charleston  
B.A. 1988

### BAR ADMISSIONS

Georgia



Cutting Worker Hours to Avoid ACA Penalties May Violate ERISA

4.1.16

Obamacare Wins, So Employers Start Paying Attention – or Get Penalized

6.25.15

Attorneys React To Supreme Court's ACA Save

6.25.15

Like It or Not, It's Time to Face Obamacare

6.25.15

Obamacare Survives Key Legal Challenge as Subsidies Remain in Place

6.25.15

ACA's Employer Mandate Survives in Wake of High Court Ruling

6.25.15

### **Seminars & Speaking Engagements**

What Employers Need to Know About IRS Reporting in 2018

Webinar, 12.12.17

What Employers Need to Know When Going from Fully Insured to Self-Funded  
Webinar

Webinar, 11.14.17

What Employers Need to Know About Wellness Program Administration  
October Employer Webinar

Webinar, 10.10.17

What Employers Need to Know about Severance Agreements and Bonus Plans

Webinar, 8.8.17

What Employers Need to Know About Cafeteria Plan Nondiscrimination Rules  
Webinar

Webinar, 3.14.17



When Employers Offer Health Benefits to Non-Employees  
Webinar

Webinar, 1.10.17

Forms 1094 and 1095: Complying With Mandatory ACA Healthcare Coverage Reporting  
Requirements of IRC 6055 and 6056  
Webinar

Webinar, 1.5.17

Lather, Rinse, Repeat: IRS Reporting in 2017  
Webinar

Webinar, 12.13.16

The Future of Employer-Sponsored Group Health Plans  
Post-Election Updates and Predictions

Duluth, GA, 11.17.16

The Government is Knocking: DOL Audits of Health & Welfare Plans

GoToWebinar, 10.11.16

Plan Documents: ERISA, Section 125, SPDs, and Wraps, Oh My!  
Webinar

Webinar, 10.1.16

The ACA's Newest Nondiscrimination Rules and How they Apply to Group Health Plans  
Webinar

Webinar, 9.13.16

The EEOC's New Wellness Regulations: Another Layer of Confusion  
Webinar

Webinar, 8.9.16



2016 West Georgia HR Academy Part 2

The Burson Center  
500 Old Bremen Rd.  
Carrollton, GA 30117, 6.22.16

UBA Spring Meeting and Compliance Summit  
5.14.16

The Fine Art of Employment Law: From Compliance to the Courtroom  
One Day, Many Solutions Atlanta

Woodruff Arts Center  
1280 Peachtree St NE  
Atlanta, GA 30309, 3.22.16

4th Annual Southeastern Employment Law Certificate Series 2015  
9.25.15

25th Annual Georgia Association of Health Underwriters Convention  
8.21.15

2015 Human Resources & Employment Law Briefing  
4.30.15

TAG Roundtable: Human Resource Trends of 2015  
2.10.15

SHRM – Foothills of Georgia Chapter and Fisher Phillips Present a Legal Update Seminar  
9.16.14

Fisher Phillips Attorneys Present Breakout Sessions And Participate In Panel Discussion At GAHU  
7.31.14

## Articles

Offering a Worksite Clinic? It's not Just HIPAA You Need to Worry About  
9.3.14



## Legal Alerts

August 2017: The Top 11 Labor And Employment Law Stories  
9.7.17

Comprehensive FAQs For Employers On Hurricanes And Other Workplace Disasters  
9.6.17

June 2017: The Top 15 Labor And Employment Law Stories  
7.5.17

Church-Affiliated Employers Get Win As SCOTUS Clarifies ERISA Exemption  
6.5.17

The Supreme Court Preserves Key Insurance Subsidy Provisions Of The Affordable Care Act  
6.25.15

## Newsletter Articles

Telemedicine: Proceed With Caution  
5.31.17

Limiting Employee Hours To Avoid ACA Could Violate ERISA, Court Rules  
3.1.16

ACA Reporting 101  
11.2.15

Update For Retirement Plans Post-Windsor  
8.1.14