

## **Lorie Maring**

***Partner***

Atlanta

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### ***Service Focus***

- Employee Benefits and Tax
- Mergers and Acquisitions

### ***Industry Focus***

- Energy
- Tech
- Healthcare
- Non-Profit and Tax-Exempt Organizations

### ***Overview***

Lorie is a member of the Employee Benefits Practice Group. She has extensive experience in all areas of employee benefits, including health and welfare programs, qualified and non-qualified retirement plans, and executive compensation. She routinely advises employers, including nonprofit and government employers, trade associations, carve out vendors in group health plans, and employee benefit insurance and risk management consultants on the complex compliance and day-to-day issues arising under ERISA and other federal laws governing employee benefit plans and programs.

Lorie is a practical and approachable attorney who is known for her responsiveness and attention to her clients' business goals when creating compliance solutions. Her background includes representation of many different types of stakeholders in the employee benefits area, giving her a unique perspective and ability to address employer concerns from multiple angles. She also advises employers and business associates on compliance issues under the Health Insurance Portability and Accountability Act (HIPAA), handles complex IRS and DOL audits, controlled and affiliated service group determinations, the employee benefits and executive compensation aspects of mergers and acquisitions, payroll tax, and fiduciary governance for plan sponsors.

A frequent speaker on pressing developments, Lorie most recently analyzed the impact of the U.S. Supreme Court's Dobbs decision on employee benefit plans for members of the Employment & Labor Law Section at the 2023 South Carolina Bar Convention.

Lorie joined the Atlanta office of Fisher Phillips in 2014 and is a partner in the firm's Atlanta office. She has been practicing exclusively in the area of ERISA and employee benefits since 1991.

## ***Credentials***

### **Education**

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

### **Bar Admissions**

- Georgia

## ***Affiliations***

### **Professional Activities**

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

## ***Insights***

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NEWS

11/05/25

### **'No Tax on Tips' Explained: Fisher Phillips Partner Discusses Payroll Change Coming for Hoteliers**

Lorie Maring

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INSIGHTS

09/11/25

### **Illinois Employers Must Expand Dependent Coverage to Parents and Stepparents for Fully Insured Health Plans in 2026**

Lorie Maring, Katie Reynolds

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INSIGHTS

01/07/25

### **Proposed Updates to HIPAA Security Rule Would Require Entities to Adopt Enhanced Cybersecurity Measures**

Lorie Maring, Daniel Pepper, Katie Reynolds

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EVENT

12/05/24

## **Employment and Benefits Issues Arising from Mergers and Acquisitions**

Brett P. Owens, Lorie Maring

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INSIGHTS

10/28/24

## **Tech Employers Should Consider These 5 Key Issues Before Conducting Reductions in Force**

Brett P. Owens, Lorie Maring, Danielle Hultenius Moore

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INSIGHTS

06/14/24

## **New HIPAA Privacy Protections for Reproductive Healthcare: What You Need to Know and 5 Steps You Can Take Now**

Lorie Maring, Kile E. Marks

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INSIGHTS

06/11/24

## **Appeals Court Hands Victory to Transgender Employee Seeking Health Benefits: Key Takeaways and 3 Steps Employers Can Take Now**

Elysse V. Gorney, Lorie Maring, Brett P. Owens

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INSIGHTS

05/21/24

## **Insider Threats to Healthcare Data: What You Need to Know and 5 Steps You Can Take Now**

Lorie Maring, Kile E. Marks, Hannah Sweiss

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EVENT

03/23/23

## **Employment and Benefits Issues Arising From Mergers and Acquisitions**

Brett P. Owens, Lorie Maring

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## Atlanta Employee Benefits Partner Discusses DOL's Voluntary Fiduciary Correction Program

Lorie Maring

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