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## Kellie M. Thomas

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### Practices

Employee Benefits

### Services

Transactional Services

### Education

Fordham University School  
of Law  
J.D., 2009

University of Wisconsin -  
Madison  
B.A., 2001

### Admitted to Practice

- Maryland, 2017
- New York, 2010

Kellie M. Thomas' goal with every client is to provide practical and straightforward advice that breaks down and makes accessible the myriad issues and considerations arising under ERISA, the Internal Revenue Code (including Sections 280G, 401(k), 403(b), 409A and 457(b) and (f)), the Affordable Care Act, COBRA, HIPAA, and the various other federal and state laws and regulations affecting benefit plans.

As part of her day to day advice and counsel work, Kellie regularly reviews, drafts and amends self- and fully-insured health and welfare plans; cafeteria plans; qualified and non-qualified retirement plans; employment, consulting, severance and change in control agreements; and stock option and other equity-based compensation plans. She drafts and prepares submissions under the Internal Revenue Service's Employee Plans Compliance Resolution System and the Department of Labor's Voluntary Fiduciary Correction Program, and reviews and qualifies proposed Qualified Domestic Relations Orders and Qualified Medical Child Support Orders. Kellie also counsels on corporate governance and fiduciary matters, including the structure and duties of retirement and benefit plan committees.

Kellie also has extensive experience advising on all benefits-related aspects of corporate transactions, from due diligence and transaction document negotiations to benefits integration following a closing. She particularly enjoys building relationships during the transaction process that continue after the deal is done.

While attending law school, Kellie was an associate editor of the *Fordham Intellectual Property, Media and Entertainment Law Journal* and a board member of the Unemployment Action Center.

Prior to joining Jackson Lewis, she was an associate in the employment, compensation and benefits practice of a global law firm.