



KELLY S. KUGLITSCH

O'NEILCANNON

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CONTACT

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PRACTICE GROUP

- Business
- Mergers & Acquisitions
- Employment & Labor
- Litigation

Kelly Kuglitsch assists employers, plan administrators, plan fiduciaries, plan service providers, consultants, advisors, and other attorneys with a wide variety of employee benefits, ERISA, executive compensation and payroll matters. As a member of the Employment Law Practice Group, she draws upon her technical knowledge to provide counsel on benefit plan design, administration, termination, and compliance in accordance with the complex requirements of IRS and Department of Labor rules. She has successfully negotiated dozens of benefit plan corrections under the IRS and DOL correction programs, and frequently assists clients facing IRS, DOL, or PBGC audits or assessments relating to retirement plans, health plans, payroll tax, excise taxes, and ACA Employer Shared Responsibility Payments (a.k.a. ACA penalties).

Kelly Assists Clients With

- All 401(k) plan and group health plan compliance matters, including COBRA
- Affordable Care Act (ACA) compliance, reporting, and penalty issues
- Establishing and administering executive compensation, deferred compensation, and incentive plans
- Tax issues relevant to retirement plans under Internal Revenue Code (IRC) Sections 83, 401(k), 403(b), 409A, 451, 457(b), 457(f), and 457A
- Providing benefits-specific support and transition guidance in business mergers and acquisitions
- IRC Section 105(h) nondiscrimination rules applicable to self-funded group health plans
- Impact of controlled group or affiliated service group status on benefit plan offerings
- Employer Plan Compliance Resolution (EPCRS) retirement plan corrections
- Delinquent Filer Voluntary Compliance (DFVC) submissions
- Voluntary Fiduciary Correction Program (VFCP) filings
- IRS prohibited transactions and exemption issues
- Supplemental executive retirement plans (SERPs)
- Workplace wellness program rules
- HIPAA Privacy and Security compliance
- Health Savings Accounts (HSAs)
- Health Reimbursement Arrangements (HRAs)
- Benefit reporting and disclosure rules
- Cafeteria Plan and Section 125 Plan issues

Experience/Representative Client Work

Employee Benefit Plan Sponsors and Retirement Plan Fiduciaries, including:

- Corporations, Limited Liability Companies, and Not-for-Profits
- Closely-Held and Private Equity Entities
- Start Ups

- Financial Institutions
- School Districts and Universities
- Health Care Providers and Hospitals
- Benefit and Retirement Plan Service Providers and Third-Party Administrators

Professional Associations & Affiliations

- Member, State Bar of Wisconsin
- Chair, Taxation Section Board, State Bar of Wisconsin (July 2020– Jan 2021); Chair-Elect (2018-2020), Secretary/Treasurer (2016–2018), Director (2015–2016)
- Member, Wisconsin Retirement Plan Professionals, Ltd. (WRPPL), (President, August 2008–August 2010), Director (August 2007–2008)
- Member, Greater Milwaukee Employee Benefits Council (GMEBC)
- Member, Women in Pensions Network, Southeast Wisconsin Chapter
- Emeritus Member, IRS Tax-Exempt/Government Entities Council, Great Lakes Area (2016–Present), Active Member (2009–2015)
- Member, Retirement Plan Design, Qualification & Administration Subcommittee American Bar Association, Labor and Employment Section, Employee Benefits Committee (2003–2009), Co-Chair (2006–2009)
- Served as expert witness as to retirement fund accounts in a case before the United States Bankruptcy Court, Eastern District of Wisconsin

Awards/Distinctions

- Selected for inclusion in The Best Lawyers in America® –Employment Law – Management , 2024–present

Articles/Presentations

- “New Rule Will Permit Employer Reimbursement of Employees Individual ACA Coverage Premiums,” *IBAW Newsletter*, August 2019
- “Spotting Issues Under Section 409A: Perspective and Practice Tips,” *Corporate Taxation*, Vol. 45, No. 1, (Thomas Reuters)(2018)
- “Employee Benefits Attorney Kelly Kuglitsch Discusses ACA Reporting Deadlines and Marketplace Employer Notices,” *New North B2B*, May 2016
- “Affordable Care Act Readiness: Many Employer Action Items Remain as 2014 Approaches,” *BizTimes*, September 2, 2013
- Contributing Author, Spring 2013 Supplement, Chapter 5, “Regulation of Qualified Income Plans Generally,” *Employee Benefits Law*, 3rd ed. (BNA)(2013)
- Advisory Board Member and Content Editor, 1st and 2nd editions, “Healthy Employees, Healthy Business: Easy, Affordable Ways to Promote Workplace Wellness,” *Nolo Press* (1st and 2nd ed., 2009, 2012)

Community Involvement

- Amity Intern Coordinator, German Immersion Foundation (2024-present)
- Board Member, Milwaukee Christian Center (2018–2021)
- Member, Student Engagement Council, Milwaukee German Immersion School (July 2014–June 2019)

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- Volunteer, Junior Achievement (Metro Milwaukee), JA BizTown (February 2016)
- Former Board Member/Officer, German Immersion Foundation (2006–2012)

Education

- DePaul University College Of Law (J.D. *cum laude*)
- George Washington University (M.A. Art History)
- Universität Hamburg (Germany)
- Indiana University (B.A. Art History and German)

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