



Amy Pocino Kelly

Partner

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Amy Pocino Kelly's practice focuses on providing solution-oriented and strategic day-to-day guidance on employee benefits plan matters to plan sponsors, including public and private companies, Taft-Hartley employee benefit plans, tax-exempt organizations, and governmental employers. She counsels clients on the design, governance, operation, and compliance of qualified and non-qualified retirement plans, equity and executive compensation arrangements, and welfare benefit plans. Amy also represents plan sponsors in audit and correction matters before the US Department of Labor (DOL) and the Internal Revenue Service (IRS). Amy serves as a co-leader of the Multiemployer Task Force.

Amy provides benefits and executive compensation counseling to assist clients in integrating, changing, or terminating benefits plans. During and after mergers and acquisitions, she oversees due diligence reviews of benefit plans and handles executive compensation for key management. She also supervises the design and implementation of retention agreements and analysis of the application of Sections 280G and 409A of the Internal Revenue Code. Collaborating with management, in-house counsel, members of boards of trustees, consultants, and board compensation committees, she helps develop equity compensation and executive plans and agreements. She also represents senior management teams in merger and acquisition transactions, including leveraged buyouts.

In addition, Amy counsels clients on plan governance and fiduciary obligations, including investment issues and prohibited transactions. To keep clients in compliance with US federal rules, she helps them identify and correct administration or document failures in accordance with the IRS Employee Plan Compliance Resolution System. She also guides them in analyzing and fixing fiduciary failures under the DOL's voluntary correction program.

Amy is also sometimes called in by other firms as a consultant on the employee benefits, employment, and labor issues that arise in their clients' transactions.

Amy regularly speaks on employee benefits topics at external and co-hosted events and presentations, and in Morgan Lewis-hosted webinars, roundtables, and events. To help organizations committed to education, human rights, the arts, athletics, and low income and unhoused people, Amy provides pro bono employee benefits.