



Carolyn E. Smith

Counsel

**Alston & Bird, LLP
Washington, D.C.**

Carolyn Smith is co-lead of the Alston & Bird tax policy and regulatory team. She brings to her practice a unique blend of technical and policy experience, having served for over 20 years as counsel to the members and staff of the House Ways and Means and Senate Finance committees. Smith utilizes her substantive background and in-depth experience in the regulatory and legislative process not only to counsel clients on compliance, but also to assist in strategic planning and advocacy in an uncertain and changing regulatory and legislative environment. Her current practice focuses on legislative, regulatory and compliance issues relating to health care, employee benefits and tax. Her clients include multiemployer and single employer health plans, individual companies in a range of industries and trade associations. Prior to joining Alston & Bird, Smith was associate deputy chief of staff of the Congressional Joint Committee on Taxation. During her 20+ years on the Joint Committee staff, she was responsible for major health, tax and retirement legislation. In addition to advising Ways and Means and Finance Committee members and staff, she also worked closely with the U.S. Department of the Treasury, the Internal Revenue Service, the House Education and Workforce Committee, the Pension Benefit Guaranty Corporation and the Department of Labor as well as the Senate Committee on Health, Education, Labor and Pensions. Her tenure with the Joint Committee also provided in-depth experience with the revenue estimating process for tax legislation. She is recognized by *The Best Lawyers in America*® in Employee Benefits (ERISA) Law and has been inducted as a fellow of the American College of Employee Benefits Counsel.