

### **Christine Reynolds**

Of Counsel

600 Congress Ave., Ste. 2100 Austin, TX 78701

512 495-6039 O 512 505-6339 F

creynolds@mcginnislaw.com mcginnislaw.com

#### **PRACTICE AREAS**

Employee Benefits

Labor & Employment

Privacy and Data Security

Christine Reynolds advises clients on a wide range of employee benefit and employment law matters. Regarding employee benefits, she counsels clients on compliance with ERISA and Internal Revenue Code requirements applicable to employee pension and welfare benefit plans, as well as executive compensation arrangements.

Christine also has broad experience advising employers on employment law matters, including federal and state non-discrimination laws, such as Title VII, Texas Commission on Human Rights Act, Age Discrimination in Employment Act (ADEA), and Americans with Disabilities Act (ADA). In addition, she has expertise regarding compliance with other employment laws, such as the Family Medical Leave Act (FMLA), COBRA, Health Insurance Portability and Accountability Act (HIPAA) and the Affordable Care Act (ACA).

## **Representative Experience**

### **Employee Benefits**

Christine has broad experience with pension and retirement plans, including profit-sharing plans, 401(k) plans, 403(b) tax deferred annuity plans, 457(b) plans, and money purchase plans. She also has expertise regarding qualified and nonqualified deferred compensation arrangements, incentive stock option (ISO) and non-statutory stock option plans, stock bonus plans, restricted stock grants, phantom stock arrangements, and compliance with Internal Revenue Code Section 409A.

Additionally, Christine has extensive experience representing employers in connection with health and other welfare benefit plans, and has advised employers on compliance with ACA, COBRA, HIPAA, HITECH, as well as other laws and regulations applicable to such plans.

#### Key experience includes:

- Drafting and review of documents relating to tax-qualified pension and retirement plans, including plan documents, trust agreements, summary plan descriptions, investment policy statements, administrative services agreements, and applications for determination letters.
- Advising plan sponsors on compliance with fiduciary duty requirements under ERISA, including appointment and training of plan fiduciaries, development of best practices for ERISA fiduciaries, due diligence review of fiduciary procedures, advising plan investment committees on

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requirements under ERISA, Section 404(c) compliance, and Section 408(b) and 404(a) fee disclosure rules.

- Counseling employers on a broad range of group health plan issues, including ACA requirements, drafting, review and negotiation of documents relating to self-funded, fully insured and high deductible health plans, including plan documents, summary plan descriptions, administrative services agreements, health savings accounts (HSAs), COBRA election notices and forms, and HIPAA and HITECH business associate agreements, and advising employers on non-discrimination rules applicable to health plans.
- Representing plan sponsors in Internal Revenue Service (IRS) and Employee Benefits Security Administration (EBSA) audits and investigations; counseling plan sponsors with respect to investigations by the IRS and EBSA involving third-party service providers.
- Advising clients on Section 125 cafeteria and flexible benefit plans, including drafting, review and negotiation of plan documents and summary plan descriptions, premium only plans, medical expense reimbursement arrangements, flexible spending arrangements, and dependent care assistance plans; counseling on compliance with Internal Revenue Code and ERISA requirements, non-discrimination rules, COBRA, FMLA, and HIPAA and HITECH requirements.
- Advising clients on employee benefit plan issues related to mergers and acquisitions, including due
  diligence reviews and drafting of representations and warranties, as well as post-transaction issues
  such as plan adoptions, mergers, freezes, spin-offs and terminations.
- Representing plan sponsors in the correction of benefit plan errors under the IRS and Department of Labor correction procedures, including self-correction, VCP, Audit CAP, DFVCP and VFCP.

## **Employment Law**

Christine regularly advises employers on compliance with federal and state employment laws, including Title VII, ADEA, ADA, GINA, FMLA, the Fair Labor Standards Act (FLSA) and the Worker Adjustment and Retraining Notification (WARN) Act.

Key experience includes:

- Representing employers in investigations, mediations and arbitration proceedings involving allegations of discrimination, harassment and retaliation, including Equal Employment Opportunity Commission (EEOC) and Texas Workforce Commission (TWC) investigations and mediations, preparation of employer position statements, and negotiation of settlement agreements.
- Advising employers on compliance with Fair Labor Standards Act (FLSA), including classification of employees as exempt or non-exempt and representing employers in Department of Labor, Wage and Hour audits.
- Counseling and training on worker classification matters, including classification of workers as employees or independent contractors under IRS guidelines; representing employers in IRS audits regarding worker classification.
- Preparing employee handbooks and policies; drafting grievance and dispute resolution procedures, including mediation and arbitration plans.
- Advising employers in employment termination matters, including reductions-in-force and early retirement incentive plans, as well as WARN Act compliance; drafting related severance plans and agreements.

#### **Publications & Presentations**

- Author, Client Alert: Overtime Rule Invalid, McGinnis Lochridge (August 31, 2017)
- Presenter, Employment Update: Top 2016 Compliance Issues, 42nd TRVA Annual Convention, Texas Recreational Vehicle Association, Austin, Texas (August 14, 2016)
- Presenter, DOL Rule, Girl Scouts of Central Texas HR Summit, Girl Scouts of Central Texas, Austin, Texas (July 21, 2016)
- Presenter, Creating Better Leaders, Girl Scouts of Central Texas HR Summit, Girl Scouts of Central Texas, Austin, Texas (July 21, 2016)
- DOL Overtime Rule Now Expected Late 2016 (November 2015)
- FLSA Salary Test May Double Amid Boom in Lawsuits (June 30, 2015)
- Obergefell v. Hodges: Immediate Impact on Texas Employers and Reaction of Texas Governmental Officials (June 29, 2015)
- Family and Medical Leave Act: Update (March 18, 2015)
- Co-author and Speaker, Managing Employee Leaves of Absence, National Business Institute, Austin, Texas (January 2015)
- Co-author and Speaker, 408(b)(2) and 404(a) Fee Disclosure; New Compliance Challenges, The Knowledge Congress Webcast Series (April 2012)
- Co-author and Speaker, ERISA § 408(b)(2) New Department of Labor Regulations and Their Impact on Retirement Plan Sponsors, TexasBarCLE (September 2011)
- Co-presenter, ERISA § 408(b)(2) Legal Update, presented with Leafhouse Financial Advisors, Austin, Texas (August 2011)
- Author and Speaker, Independent Contractor or Employee? Worker Classification Rules Under IRS Guidelines, AAPL Santa Fe Land Institute Annual Meeting, Santa Fe, New Mexico (September 2010)
- Author, Health Care Reform 201 Era of Interim Final Regulations (July 2010)
- Author, Health Care Reform 101 What's Here Now and What's Coming (July 2010)
- Co-author, ARRA Step Two; Reimbursement for COBRA Premium Subsidy, Employment Law Practice Group Newsletter, McGinnis, Lochridge & Kilgore, LLP (June 2009)
- Author, American Recovery and Reinvestment Act of 2009 Continuation of Health Plan Coverage, Employment Law Practice Group Newsletter, McGinnis, Lochridge & Kilgore, LLP (March 2009)
- Speaker, *HDHPs, HSAs & Cafeteria Plans*, 2008 Human Resources/Benefits Conference, Texas Electric Cooperatives, Austin, Texas (May 2008)
- Speaker, Final Section 403(b) Regulations, ERISA Study Group, Austin, Texas (April 2008)
- Speaker, *ERISA* and the Functional Fiduciary, UBS Quarterly Conference, Houston, Texas (February 2008)
- Co-author, The ADA Amendments Act of 2008, Employment Law Practice Group Newsletter, McGinnis, Lochridge & Kilgore, LLP (December 2008)

# **Professional Associations & Community Involvement**

- State Bar of Texas: Labor and Employment Section
- Austin Bar Association: Labor and Employment Section

- American Bar Association
- Texas Bar Association, Fellow

## **Bar Admissions**

Texas

# **Education/Professional Background**

- The University of Texas School of Law, J.D., 1983 (with honors)
- Boston University, M.Ed., 1979
- Wellesley College, B.A., 1972 (Wellesley Scholar)

# **Other Languages**

Spanish