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AREAS OF PRACTICE

Executive Compensation and

Employee Benefits

Health Care

Tax Law

BAR ADMISSIONS

Florida

Georgia

Laura Miller Andrew is a Partner in the Tax Practice of Smith, Gambrell & Russell, LLP with a concentration in Executive Compensation and Employee Benefits.

Ms. Andrew advises clients in all major aspects of employee benefits including qualified and nonqualified plans, IRS and DOL compliance matters, merger and acquisition issues, executive compensation, and employment agreements. She concentrates her practice in qualified plan and health and welfare plan matters, including health care reform legislation, and compliance with ERISA, HIPAA, FMLA and COBRA, as well as other human resources and executive compensation matters.

Ms. Andrew has written and lectured on many aspects of employee benefits and human resources. Since the passage of health care reform legislation, Ms. Andrew has written and lectured extensively on health care reform issues such as, in 2010, an article for Bloomberg Law Reports entitled “Employers: Prepare Now for the Impact of Health Care Reform in 2011”; Atlanta Business to Business “Insights into Law: Generate Positive Goodwill Through Required Health Care Reform Communications”; and speeches to various groups, notably the Worldwide Employee Benefits (WEB), Construction Financial Management Association, the Society of Human Resource Management (SHRM) and the First Coast Manufacturer’s Association (FCMA). She also speaks on other employee benefits topics such as annual presentations to SHRM-Jacksonville entitled “Employee Benefits Legislative Update”; a speech to the FCMA entitled “Trends in Benefits Workshop”; and in 2008, she spoke at the HR Florida Annual Conference on “Benefit Audits: How to Decrease Costs and Improve Employee Satisfaction.”

Ms. Andrew is actively involved in Women in Local Leadership (WWL) with the United Way.

Ms. Andrew received her B.B.A. degree, *magna cum laude*, from Mercer University, where she was a member of Phi Kappa Phi. She earned her J.D. degree, with distinction, from Emory University, where she was a member of the Moot Court Society.

She is admitted to the State Bars of Florida and Georgia. She is a member of the

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Society for Human Resource Management (SHRM), the American Bar Association Taxation (Employee Benefits Counsel), and Labor and Employment Sections and the Joint Committee on Employee Benefits.

