

KELLY S. KUGLITSCH

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



Attorney Image



Attorney Thumb

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kkuglitsch PDF Bio

Other Information

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 and 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 and 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

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

In The News

- 20 O'Neil Cannon Lawyers Selected as 2025 Best Lawyers; Another 5 Named Best Lawyers: Ones to Watch

- O’Neil Cannon Serves as Legal Advisor to Engendren Corporation in its Sale to Cummins Inc.
- O’Neil Cannon Serves as Legal Advisor to Guetzke and Associates in its Sale to Ryan Fireprotection, Inc.
- Employment LawScene Alert: Action Required by August 31, 2020 for Certain Retirement-Related CARES Act Relief
- Employment LawScene Alert: CARES Act Provides Employers a Temporary Window to Assist Employees by Making Tax-Free Student Loan Payments
- Employment LawScene Alert: IRS Says Reduced-Cost or Free COVID-19 Testing or Treatment Won’t Prevent Individuals from Making or Receiving HSA Contributions
- Employment LawScene Alert: Review Your Company’s “Top-Hat Filing” Status Now to Avoid Increased Form 5500 Penalties
- Employment LawScene Alert: Eighth Circuit Holds that an SPD Can Function as a Plan Document
- IRS Unveils Significant Virtual Currency Taxation Enforcement Initiative
- Employment LawScene Alert: IRS Expands List of HSA-Compatible Preventive Care Services
- Employment LawScene Alert: New Rule Will Permit Employer Reimbursement of Employees’ Individual ACA Coverage Premiums
- Employment LawScene Alert: Creation of New Task Force Signals Increased State Scrutiny of Wisconsin Worker Classification
- Employment LawScene Alert: IRS Issues a Second Set of April 2019 Changes to Retirement Plan Correction Program
- Employment LawScene Alert: Remember March 1 Deadline for Reporting a “Small” HIPAA Breach
- Employment LawScene Alert: Recent Legislation Impacts Qualified Retirement Plan Hardship Withdrawal and Plan Rollover Rules
- Employment LawScene Alert: Internal Revenue Code Section 409A Survives Repeal-and-Replace Attempt
- Employment LawScene Alert: ACA Employer Payment Notices Arriving Soon
- Employment LawScene Alert: IRS Announces 2018 FSA, Transportation, and Employee Benefit Plan Limits
- Employment LawScene Alert: It’s Time to Amend 403(b) Retirement Plan Documents!
- It’s (Almost) June 9! Are You Ready to Comply with the Final Fiduciary Rule?
- EEOC Wellness Lawsuit against Wisconsin Employer Ends in \$100,000 Settlement
- Don’t Overlook Life-Insurance Conversion Notice Obligations
- QSEHRAs Allow Small Employers to Reimburse Employees’ Personal Health Costs
- Employment LawScene Alert: Executive Order Halts Implementation of DOL Fiduciary Rule
- Executive Order Affirms Commitment to Repeal the ACA; Makes No Immediate Changes for Employers
- Important HIPAA and ACA Benefit Updates from the HHS and IRS
- Employment LawScene Alert: IRS Announces 2017 Employee Benefit Plan Limits
- Employment LawScene Alert: New FLSA Overtime Rules May Have Employee Benefit Plan Implications

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)