

Kim Wilcoxon

Partner

Kim.Wilcoxon@ThompsonHine.com

Employee Benefits & Executive Compensation
Privacy & Cybersecurity

Overview

Kim is a partner in the Employee Benefits & Executive Compensation practice group. Kim has significant experience advising employers and other benefit plan professionals on welfare benefit plan matters. She helps clients respond to increased plan costs and legal changes by analyzing various plan designs and associated risks; closely following legal developments and offering proactive advice; helping employers implement the Affordable Care Act requirements; walking plan administrators through HIPAA privacy and security compliance and providing employee training; drafting and reviewing plan documentation and participant communications; consulting on benefit claims and appeals; and answering questions relating to COBRA, consumer driven health plans, nondiscrimination requirements, cafeteria plan rules, taxation of benefits and other welfare benefit matters. In addition, Kim counsels employers on all aspects of retirement plans and executive compensation arrangements, including 401(k) plan design and administration, pension plan administration, 409A compliance, fiduciary counseling, and benefits issues in corporate transactions.



Contact Information

312 Walnut Street
14th Floor
Cincinnati, Ohio 45202-4089
Direct: 513.352.6524
Fax: 513.241.4771

Education

- University of Cincinnati College of Law, J.D., 2001, Order of the Coif
- Miami University, B.A., 1998, *summa cum laude*

Publications

- "You Expect Me to Pay How Much for Health Insurance?" *CBA Report*, October, 2015
- "Temporary Employees and the ACA: Does Recent DOL Guidance Require a Change?" *CBA Report*, September 2015
- "[Supreme Court Preserves Affordable Care Act: Impact on Employer Health Plans](#)," Thompson Hine *The Law@Work*, Summer 2015
- "*King v. Burwell*: What's So Important About a Subsidy?," *CBA Report*, August 2015
- "Did 'America's Sexiest Man' Almost Doom The ACA?," *Law360*, July 2014
- "*King v. Burwell*'s Implications for Employer-Sponsored Health Plans," *Washington Legal Foundation*, June 2015
- "Changes are Coming for 2016: What You Need to Know About Out-of-Pocket Maximums," *CBA Report*, July 2015
- "What Proposed Regulations Mean for Your Wellness Program," *CBA Report*, June 2015
- "Employers Should be Preparing Now for Form 1095-C Reporting," *CBA Report*, May 2015
- "Tax Season Will Generate Affordable Care Act Questions," *CBA Report*, March 2015
- "[New Cadillac Tax Guidance](#)," Thompson Hine *Employee Benefits Update*, February 2015
- "Can Employers Help Employees Pay for Individual Health Insurance Policies?," *CBA Report*, February 2015
- "Is EEOC's Wellness Program Litigation Making You Sick?," *Law360 Expert Analysis Article*, February 11, 2015
- "Can Employers Pay Employees to Drop Health Coverage?," *CBA Report*, January 2015
- "The EEOC Takes on Wellness Programs," *CBA Report*, December 2014

- "ACA Reporting – Food for Thought," *CBA Report*, November 2014
- "Decision Time: Will Acme Offer Health Coverage to More Employees in 2015?," *CBA Report*, October 2014
- "Understanding the Supreme Court's Hobby Lobby Decision," *CBA Report*, August 2014
- "[Understanding the Supreme Court's Hobby Lobby Decision](#)," Thompson Hine *Employee Benefits Update*, July 2014
- "Does the Affordable Care Act Penalize Employers that Use Temporary Employees?," *CBA Report*, July 2014
- "Amy's Choice – Identifying Full-Time Employees Under the Affordable Care Act," *CBA Report*, June 2014
- "The Affordable Care Act's Employer Penalty: A Case Study," *CBA Report*, May 2014
- "Another PPACA Pay or Play Delay – But Not for All," *CBA Report*, April 2014
- "Tax Advantages for Employer-Provided Health Care Come with a Catch," *CBA Report*, March 2014
- "Lawsuits Could Deny PPACA Subsidies to Ohio Residents," *CBA Report*, February 2014
- "Can I Change My Mind About Marketplace Coverage?," *CBA Report*, January 2014
- "Health Care Coverage for Spouses (if You Can Get It) May Cost You More," *CBA Report*, December 2013
- "Why it is Essential to Understand PPACA's Definitions of 'Essential'," *CBA Report*, November 2013
- "An Employer's Crash Course in Health Insurance Marketplaces," *CBA Report*, October 2013
- "PPACA: You Say There's a Delay?," *CBA Report*, September 2013
- "When Planning for PPACA, Don't Forget the Children," *CBA Report*, August 2013
- "PPACA's Impact on Wellness Programs," *CBA Report*, July 2013
- "Frequently Asked Questions about PPACA and Temporary Employees," *CBA Report*, June 2013
- "Premium Tax Credits: Federal Subsidies for Individual Insurance," *CBA Report*, May 2013
- "Obamacare to Employers: Provide Health Coverage or Face a Penalty," *CBA Report*, April 2013
- "What the HEALTH is Going to Happen in 2014?," *CBA Report*, March 2013
- "How Does Today's Health Care Law Ruling Impact Insurance-Providing Employers? The Legal Pulse," Washington Legal Foundation blog post, June 2012
- "Recent Case Highlights ADA Issues with Wellness Programs," *CBA Report*, May 2011
- "First HIPAA Privacy Penalty Should Be a Wake-Up Call," *CBA Report*, April 2011
- "Health Care Reform Update – Responding to Reform by Considering Self-Insurance," *CBA Report*, March 2011
- "Health Care Reform Update – Is Health Care Reform Unconstitutional?," *CBA Report*, February 2011
- "Health Care Reform Update – Changes Coming for Over-the-Counter Drugs," *CBA Report*, November 2010
- "Health Care Reform Update – External Reviews of Benefit Claims Under Health Care Reform," *CBA Report*, October 2010
- "Health Care Reform Update – Employers Must Take Second Look at Grandfathered Status," *CBA Report*, September 2010
- "The Lawyer Life: Achieving Work/Life Balance," *CBA Report*, March 2008
- "IRS Audits Focus on Executive Compensation," *Business Courier*, February 2005
- "Statutory Remedies for Judicial Torts: The Need for Wrongful Birth Legislation," *University of Cincinnati Law Review*, Spring 2001
- "Federal Protection From Bullies: *Williams v. General Motors Corp.*," *University of Cincinnati Law Review*, Summer 2000

Presentations

- "The Affordable Care Act: Where Are We Now and Where Are We Going?" Northern Kentucky Bar Association Business and Tax Section Meeting, October 2015
- "The Affordable Care Act: Where Are We Now and Where Are We Going?" Worldwide Employee Benefits National Webinar, October 2015
- "Benefits Issues in the Headlines: Health Plan Update," Thompson Hine 2015 Employee Benefits and Executive Compensation Briefing, September 2015
- "Marriage Law and Your Business" (panelist), Northern Kentucky Chamber of Commerce Eggs 'N Issues event, August 2015
- "The Affordable Care Act: Where Are We Now and Where Are We Going?" Cincinnati Employee Benefits Conference, June 2015
- "Legal Aspects of Wellness Programs," Health Ohio Business Council presentation, May 2015
- "Welfare Plan Regulatory Update: Wellness Programs and Affordable Care Act Reporting," Worldwide Employee Benefits Network Cleveland Chapter Regulatory Update, March 2015
- "ICYMI: Recent Employee Benefits Legal Developments," Central Ohio ISCEBS Program, January 2015
- "Is Wellness Program Litigation Making You Sick?" HR Legal Lunches, January 2015
- "Benefit and Compensation Hot Topics" (facilitated roundtable discussion on the Affordable Care Act), Greater Cincinnati Compensation & Benefits Association Program, December 2014
- "Welfare Plans Grab Bag," Thompson Hine 2014 Employee Benefits and Executive Compensation Briefing, September 2014
- "Private Exchanges and the Defined Contribution Model," Cincinnati Employee Benefits Conference, June 2014
- "Help Your Clients be Prepared for a DOL Investigation – Before it Happens," Greater Cincinnati Association of Health Underwriters meeting, April 2014.
- "Affordable Care Act Update," Thompson Hine 2013 Lawyers' Continuing Education Seminar, December 2013
- "Wellness Programs: Complying with the HIPAA Final Regulations on Nondiscriminatory Wellness Programs," Anthem Pathways to Health Seminar, October 2013
- "Peeling Back the Layers of Laws that Apply to Wellness Programs," HR Legal Lunches, September 2013
- "Peeling Back the Layers of Laws that Apply to Wellness Programs," Butler/Warren Society for Human Resource Management, August 2013
- "HIPAA Basics," Central Ohio Chapter ISCEBS Event, July 2013
- "Implementing the Affordable Care Act," Thompson Hine LLP 2013 Legal Update for HR Professionals, June 2013
- "Preparing for PPACA: A View from the Trenches," Cincinnati Employee Benefits Conference, June 2013
- "The Affordable Care Act: Understanding its Impact Now and in 2014," HR Legal Lunches, April 2013
- "So Much to Do and So Little Time: Health Plan Compliance Obligations for 2013," Thompson Hine LLP Employee Benefits Update, March 2013 (Cincinnati and Dayton), May 2013 (Atlanta)
- "Recent Developments in Health Care Benefits: Association of Corporate Counsel Breakfast Briefing," September 2012
- "Health Care Reform: What You Need to Know About Requirements for Employers and Potential Penalties," KnowLex Legal Education 2012 Employment Law Briefing: Factors Affecting Workplace Rights in a Digital Age, September 2012
- "The Supreme Court Health Care Decision: Impact on Group Health Plans and Employers," Strafford Webinar, July 2012
- "New Benefit Plan Disclosure Requirements," Louisville Area Chapter ISCEBS Meeting,

July 2012

- "Employee Wellness Programs," Thompson Hine LLP 2012 Legal Update for HR Professionals, June 2012
- "Wellness Programs," Cincinnati Employee Benefits Conference, June 2012
- "PPACA Legal Update," Atlanta Bar Association Employee Benefits and Executive Compensation Committee Meeting, May 2012
- "Some Like it Hot! Hot Topics for Welfare Plans," Thompson Hine LLP Employee Benefits Update, April 2012
- "Emerging Issues in Privacy and Data Security: A 2012 Perspective," The Knowledge Congress Webcast Series, March 2012
- "Health Care Reform for the Tax Practitioner," Tax Executives Institute Meeting, February 2012
- "What the HEALTH is Happening to America?," American Society of Pension Professionals & Actuaries (ASPPA) Cincinnati Pension Conference, November 2011
- "Wellness Programs are Like Ogres (and Onions and Parfaits): Peeling Back the Layers of Laws that Apply to Wellness Programs," Greater Cincinnati Association of Health Underwriters Meeting; October 2011
- "Hot Topics in Employee Benefits – Secrets for Successful Benefits Professionals," Central Ohio Chapter ISCEBS Event, September 2011
- "Wellness Programs," Cincinnati Bar Association Joint Employee Benefits and Corporate Committee Meeting, September 2011
- "Welfare Plan Traps for the Unwary," Thompson Hine LLP Employee Benefits Update, March 2011
- "Health Care Reform: Burdens and Opportunities," Health Action Council Ohio, October 2010
- "Health Care Reform: Myths and Misconceptions," Human Resources Association of Southwestern Ohio, October 2010
- "Avoiding the New Excise Tax Reporting Requirement," Thompson Hine LLP Employee Benefits Breakfast Briefing, April 2010
- "HRAs and Incentives: New Challenges to Established Practices," Health Action Council Ohio Webinar, March 2010
- "New HIPAA Privacy and Security Requirements," Thompson Hine LLP Employee Benefits Breakfast Briefing, April 2009
- "COBRA Subsidy," National Association of Professional Employer Organizations Webinar, February 2009
- "COBRA Subsidy," Health Action Council Ohio Webinar, February 2009
- "Proposed Cafeteria Plan Regulations," Thompson Hine LLP Employee Benefits Breakfast Briefing, April 2008
- "Employer Health Plans in 2006 and Beyond," Thompson Hine LLP Cincinnati Labor & Employment Seminar, May 2006
- "Executive Compensation - The Cornerstone of Your Retirement," Thompson Hine LLP Spotlight on Women Seminar, March 2006
- "HIPAA Privacy, Security and Portability," Employers Resource Association, September 2005
- "Employee Benefits Update: 2005 Highlights," Thompson Hine LLP Cleveland Labor and Employment Seminar, July 2005
- "Legal Challenges Shaping the Future Balance of Health Care," Ohio Association of Health Plans 2004 Convention and Trade Show, May 2004

Distinctions

- Venue Magazine Great Leaders Under 40, 2015
- The Best Lawyers in America, 2013 to 2016
- Ohio Super Lawyers Rising Star, 2009, 2012 to 2015
- YWCA Academy of Career Women of Achievement Rising Star Award, 2005 to 2006

Professional and Civic

Community Activities

- Our Daily Bread, board member, 2012 to present
- Ohio Women's Bar Association, law school mentor, 2011 to 2012
- Visions Community Services, mentor, 2010 to 2011
- Fine Arts Fund, Business Volunteers for the Arts, volunteer, 2002 to 2004; Steering Committee, 2005 to 2006
- Fine Arts Fund, Business on Board, graduate, 2005
- Cappies of Greater Cincinnati, secretary and board member, 2005 to 2007
- Crestview Presbyterian Church, youth leader, 2001 to 2008
- Legend Community Church, secretary and board member, 2008 to present
- Upward Basketball, cheerleading coach, 2006 to 2007
- North College Hill High School Mock Trial Team, founder and legal adviser, 2002 to 2006
- Volunteer Income Tax Assistance (VITA), volunteer, 1999 to 2000

Professional Activities

- Cincinnati USA Regional Chamber of Commerce WE Lead, participant, 2011
- ASPPA Benefits Council, Greater Cincinnati, secretary and board member, 2007
- Certified Employee Benefits Specialist (CEBS) course on Retirement Plans: Basic Features and Defined Contribution Approached, assistant instructor, 2005
- Certified Employee Benefits Specialist (CEBS) course on Retirement Plans: Defined Benefit Approaches and Plan Administration, assistant instructor, 2004

Events

- [Benefits Issues in the Headlines: Employee Benefits Briefing – Dayton](#)
September 09, 2015
- [Benefits Issues in the Headlines: Employee Benefits Briefing – Cincinnati](#)
September 10, 2015
- [2015 Labor & Employment and Professional Conduct Seminar – Cincinnati](#)
December 09, 2015

Admissions

- Ohio
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