GROOM LAW GROUP
CHARTERED

T: 202-861-9371
F: 202-659-4503
E: ckeller@groom.com

Christine L. Keller

Principal

PRACTICES

Plan Design and Taxation
Health and Welfare

EDUCATION

LL.M., *with distinction,* Taxation with Employee Benefits certificate, Georgetown University Law Center
J.D., State University of New York at Buffalo Law
B.S., *cum laude*, Alfred University

BAR & COURT ADMISSIONS

District of Columbia
New York

Christine L. Keller is a principal at Groom Law Group, Chartered and leader of Groom's Health and Welfare Practice Group. She joined the firm in 2001 after practicing for six years at the Internal Revenue Service, Office of Chief Counsel (Tax-Exempt and Government Entities Division). At the Office of Chief Counsel, Ms. Keller worked first in the qualified plans litigation branch and later in the health and welfare branch. She is one of the principal authors of two sets of final cafeteria plan regulations published by the IRS in 2000 and 2001. At Groom Law Group, Ms. Keller advises employers, insurers, and plan administrators concerning the full range of federal and state laws that affect the administration of welfare benefit plans, cafeteria plans, health savings accounts, and other employee benefit arrangements. She also assists clients with obtaining rulings from the IRS and submitting comments to the IRS, Department of Labor and Department of Health and Human Services in response to agency guidance. Ms. Keller is actively helping clients implement health care reform and frequently speaks to professional groups on that topic.

She is the lead author of the *Health Savings Account Answer Book*, Aspen Publishers (2010) and one of the authors of *The Adviser's Guide to Health Savings Accounts*, AICPA (2008). She has published articles in *RIA Pension & Benefits Week* on USERRA & The Soldiers' and Sailors' Civil Relief Act (Dec. 2001) and Defined Contribution Health Plans (Sept. 2002), in the *Society for Human Resource Management (SHRM) Legal Report* on COBRA's Notice Rules (July-August 2004) and Health Savings Accounts (July-August 2007) in *Employee Benefits News* on HSA Funding Issues (January 2006), in *Benefits Law Journal* on Health Reimbursement Arrangements and Individual Health Insurance Coverage (Winter 2008) and in *Practical Law The Journal* on Health Care Reform (May 2010).

HONORS & DISTINCTIONS

Listed, *The Legal 500 US*, Healthcare (2011)

Member, *Practical Law Company* Employee Benefits & Executive Compensation Advisory Board

Biography Continued

PREVIOUS EXPERIENCE

Office of Chief Counsel, Tax Exempt and Government Entities Division, IRS

PROFESSIONAL AFFILIATIONS

Technical Advisory Council of the Employers Council on Flexible Compensation (ECFC)

Women's Bar Association of the District of Columbia