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## PRACTICES

Health and Welfare  
Plan Design and Taxation  
Fiduciary Responsibility

## EDUCATION

LL.M., Taxation, with Employee  
Benefits certificate, Georgetown  
University Law Center  
J.D., *cum laude*, Ohio State  
University College of Law  
B.A., State University of New York,  
College at Geneseo

## BAR & COURT ADMISSIONS

District of Columbia  
New York

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Cheryl Risley Hughes, of counsel at Groom Law Group, has practiced employee benefits law in private practice since graduating from law school. Ms. Hughes is recognized for her expertise with regard to health and welfare plans, including products designed to reduce the cost of health care, particularly consumer-driven health plans. At Groom, Ms. Hughes counsels plan sponsors, insurers, third party administrators and other organizations, including retiree VEBAs, on all aspects of health, welfare and fringe benefits law. Ms. Hughes is actively helping clients implement health care reform. Ms. Hughes also has special expertise related to electronic payment (or debit) cards used with different types of health and welfare plans, as well as the nondiscrimination rules that apply to certain health and welfare plans. Additionally, Ms. Hughes advises clients with regard to their fringe benefits, such as educational assistance programs and qualified transportation plans.

While a student at the Georgetown University Law Center, Ms. Hughes completed her thesis titled *Nondiscrimination Rules for Welfare Plans: Recommendations for Simplification*. Ms. Hughes lectures professional groups frequently on health, welfare and fringe benefits issues, including at seminars sponsored by EBIA and the Employers Council on Flexible Compensation (ECFC) and writes articles for professional groups on various topics.

## HONORS & DISTINCTIONS

Contributor, *Health Care Reform for Employers and Advisors*,  
EBIA/Thomson Reuters

Contributing Author, *Consumer Driven Health Plans*, EBIA/Thomson Reuters

Contributing Author, *Fringe Benefits*, EBIA/Thomson Reuters

Listed in Marquis' *Who's Who in American Law*, *Who's Who of American Women*, *Who's Who of Emerging Leaders*

Chief Managing Editor, *The Ohio State Journal on Dispute Resolution*

*Biography Continued*

PREVIOUS EXPERIENCE

Public Service Fellow, United States Department of Justice  
Paralegal, District Attorney's Office for New York County

PROFESSIONAL AFFILIATIONS

Employers Council on Flexible Compensation (ECFC) Cafeteria Plan  
Technical Advisors Council  
Employee Benefits Subcommittee, Tax Section, American Bar Association  
District of Columbia Bar Association  
New York State Bar Association  
Women's Bar Association of the District of Columbia