



Elverine "Rena" F. Felton

Of Counsel

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Rena F. Felton is of counsel in the Firm's Atlanta office and a member of the Tax Group.

Rena focuses her practice on guiding employers through the design, implementation, and administration of complex employee benefit plans.

Rena has extensive experience advising clients on all aspects of executive compensation, including negotiating and drafting equity compensation plans and awards, employment and severance agreements, and other compensation arrangements. She also advises clients on health and welfare matters related to the Affordable Care Act (ACA), HIPAA, COBRA and state and local leave laws. Rena also is knowledgeable in advising on qualified and non-qualified retirement plans as well as governmental plans.

Rena assists clients in a broad range of benefits matters related to mergers and acquisitions, taxation issues related to executive compensation arrangements (such as Internal Revenue Code §§ 409A, 162(m), and 280G (golden parachute) analysis), ERISA fiduciary and pension investment issues, and correction programs under the Department of Labor's Employee Plans Compliance Resolution System (EPCRS) and Voluntary Fiduciary Correction Program (VFCP). She also advises clients on issues related to IRS tax filings for employee benefits plans, such as Form 5500, Form 1094 and Form 1095 as well as Form 941 with respect to Patient-Centered Outcomes Research Institute (PCORI) filings.

Previously, Rena served as associate director of health and benefits compliance at a leading global advisory, brokering, and consulting company, where she regularly advised clients on health and welfare plans and compliance with various federal statutes, such as the ACA, ERISA, the Internal Revenue Code, HIPAA, ADA, FMLA, and COBRA.

Rena frequently speaks on employee benefits compliance issues under ACA, COBRA, HIPAA, and ERISA. She has also served as an adjunct professor at the University of Houston Law Center, teaching an introductory employee benefits class. Additionally, Rena volunteers with Atlanta-based organizations, such as Pro Bono Partnership of Atlanta, where she assists non-profit organizations with employee benefits needs; Black Women Will, in partnership with Thank Me Later, where she assists indigent women in drafting wills; and the Georgia Association of Black Women Attorneys Sister to Sister program, where provides mentorship to at-risk teenage girls.



Representative Matters

- Assisted large employers in all industries with penalty avoidance of the Affordable Care Act's Employer Shared Responsibility provisions.
- Assisted employers in all industries with correcting retirement plans and operational errors with the Department of Labor's Voluntary Correction Program.
- Assisted plan sponsors with navigating through the IRS examination of health and retirement plans.
- Assisted plan sponsors with due diligence related to benefits in mergers and acquisitions.
- Conducted controlled group analyses for related employers to assist with plan administration.
- Prepared IRS Form 5500 reporting submissions for large employers.
- Assisted several companies with compensation, equity compensation, and incentive plans.
- Drafted, amended, and restated numerous welfare, retirement, and cafeteria plan documents.



Professional Honors & Activities

- Member – Gate City Bar Association (2019 – 2025)
- Gala Auction Chair – Georgia Association of Black Women Attorneys (2024)
- Member – Atlanta Bar Association (2019 – 2025)
- Board Member – Atlanta Bar Foundation (2024)
 - Finance Committee Member
- Secretary – Atlanta Bar Foundation (2025)
- Member – Lawyers Club of Atlanta (2021 – 2025)
- Volunteer Mentor – Georgia Association of Black Women Attorneys Sister 2 Sister Mentoring Program (2019 – 2025)
- Member – Houston Lawyers Association (2012 – 2018)
 - Past President
 - Former Board Member
 - Former Gala Chair
- Listed in *Best Lawyers: Ones to Watch® in America* for Employee Benefits (ERISA) Law (2023 – 2025)
- Recipient of Top 100 Lawyer Award by National Black Lawyers, Atlanta (2019)



Publications

- "Final and Proposed Regulations for Retirement and Health Plans" (February 2025)
- "Preparing Employers for SECURE 2.0 Compliance in 2025," republished in *BenefitsPRO* (November 2024)
- "Health Plan Compliance Concerns for Year-End 2024," republished in *BenefitsPRO* (September 2024)
- "The IRS Releases FAQ Guidance on Premium Assistance for COBRA Coverage," *Best Lawyers* (December 2022)
- "Federal Court Reinstates Independent Contractor Rule," *Best Lawyers* (December 2022)
- "Transparency in Coverage Requirements – Compliance Deadline Approaching," *Best Lawyers* (December 2022)
- "Deadline for Prescription Drug and Health Care Spending Reporting," *Best Lawyers* (December 2022)
- "Only The Head Strong Survive: The Tragic Course of Head Injury Claims Under the Bert Bell/Pete Rozelle NFL Player Retirement Plan," 63 *Syracuse Law Review* 327



Speaking Engagements

- Panelist – "ERISA Legislative Compliance Update" (December 2019)
- Panelist – "Executive Compensation" (August 2019)
- Panelist – "Retirement Plan Legal Compliance" (May 2019)



Webinars

- The Importance of Controlled and Affiliated Service Group Determinations to Benefits Compliance (April 2025)



Education

- University of Illinois Chicago Law School, LL.M., 2012
- Thurgood Marshall School of Law, J.D., 2006
- DePaul University, B.A., 1999



Admissions

- Georgia, 2019
- Texas, 2007