

# Sierra N. Spellmon

## Attorney

Sierra is admitted to practice law in the District of Columbia. Her admission to the State Bar of California is pending.

Sierra Spellmon is an Attorney in the Employee Benefits Practice Group. She previously served as a Summer Associate at one of the largest labor and employment law firms, in their Richmond, Virginia office. Additionally, Sierra gained invaluable experience while serving as an Employee Benefits and Executive Compensation Extern at a federal tax, benefits and compensation, and estate planning law firm in Washington, DC. As an extern, Sierra applied ERISA principles to qualified and nonqualified retirement plans, health and welfare plans, and executive compensation matters. Furthermore, her experience includes reviewing summary plan descriptions, participant communications, SEC filing, and addressing issues raised in mergers and acquisitions, consisting of golden parachute payment calculations and due diligence review.

### Publications

"IRS Issues 2021 Limits for Retirement Plans," co-author, Employee Benefits Law Alert (November 2020)

"IRS Issues Guidance on COVID-19 Leave-Based Donation Programs," co-author, Employee Benefits Law Alert (July 2020)

### Professional Affiliations

American Bar Association

### Academic Distinctions

2018 Georgetown Law Merit Scholarship

### Education

LL.M., Tax, Georgetown University Law Center (2019)

J.D., cum laude, North Carolina Central University School of Law (2018)

M.A., University of North Carolina at Chapel Hill (2014)

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### Practices/Industries

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Employee Benefits

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Attorney



B.A., University of North Carolina at Chapel Hill (2010)

**Admissions and Courts**

District of Columbia