

People



S. Montaye Sigmon

Partner, Tax

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vCard

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Montaye Sigmon is known for her technical proficiency and pragmatic real-world approach. She is a trusted adviser to her clients, particularly with respect to regulatory compliance and contract matters. Montaye's expertise spans a variety of employment tax and employee benefits-related laws, staffing industry regulations, and data and technology agreements.

Montaye helps clients navigate the complex framework of federal laws governing employer-sponsored benefit plans and the related tax implications of such plans. She counsels plan sponsors and service providers regarding compliance with ERISA, the Internal Revenue Code, the Affordable Care Act, COBRA, and the Mental Health Parity and Addiction Equity Act. She collaborates with clients to structure compliant plans, prepare and update plan documents, and conduct compliance reviews. Montaye works with plans to identify and correct plan administration issues through the Department of Labor (DOL) and Internal Revenue Service (IRS) correction programs. She also assists clients in defending and responding to benefit plan and employment tax audits conducted by the IRS and DOL.

In her staffing industry practice, Montaye provides advice concerning health care staffing regulatory requirements and compliance best practices. She assists in drafting and negotiating staffing services agreements and a variety of vendor/service provider agreements. She also works closely with staffing clients on accountable plan-related operations geared toward maintaining tax compliance.

Published Work and Lectures

- 2024 National Association of Locum Tenens Organizations (NALTO) Fall Fly In, Speaker, "Locum Tenens State Update: Navigating the Evolving Landscape," September 25, 2024
- American Staffing Association Staffing Law & Compliance Conference, Panelist, "Developing an Agile Approach to State Regulatory Compliance," May 15, 2024

Areas of Experience

Tax
Employee Benefits and Executive Compensation
Technology Transactions
Staffing Law

Education

J.D., Duke University School of Law, 2004, with honors, Editor in Chief, *Duke Journal of Gender Law and Policy*
B.A., Duke University, 1997

Admissions

Bars

California
Florida
North Carolina

Courts

U.S. Court of Appeals, Fourth Circuit
U.S. Court of Appeals, Sixth Circuit
U.S. District Court, Eastern District of California
U.S. District Court, Northern District of California
U.S. District Court, Southern District of California
U.S. District Court, Southern District of Florida
U.S. District Court, Eastern District of North Carolina
U.S. District Court, Middle District of North Carolina
U.S. District Court, Western District of North Carolina

Related Content

Akerman Sponsors the 2025 ASA Staffing Law & Compliance Conference and the Preconference Networking Event
May 07, 2025

Sarah Kroll-Rosenbaum and Montaye Sigmon to Speak on the Regulatory Landscape for Locum Tenens Organizations
September 25, 2024

- National Association of Locum Tenens Organizations (NALTO) 2024 Annual Convention, Speaker, “State Health Care Staffing Laws and Their Application to Locum Tenens Organizations,” March 7, 2024

Sarah Kroll-Rosenbaum and Montaye Sigmon to
Speak at the NALTO 2024 Annual Convention
March 07, 2024

Honors and Distinctions

- *Super Lawyers* Magazine 2014 and 2015, Listed in Florida as a “Rising Star” for Business Litigation
- *Super Lawyers* Magazine 2010 and 2011, Listed in Southern California as a “Rising Star” for Business Litigation