Grace Elliott

Associate

Houston

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OVERVIEW

Grace assists clients on employee benefits matters, including drafting restatements and amendments of plan documents for qualified and health and welfare plans. She also advises clients on compliance issues related to those plans. Grace counsels clients on the design of equity and incentive-based compensation plans. She performs due diligence on benefit and executive compensation matters throughout all phases of corporate transactions.

TOP AREAS OF FOCUS

- Employee Benefits + Executive Compensation
- Executive + Equity-Based Compensation
- Health + Welfare Plans
- Tax-Qualified Retirement Plans

EDUCATION AND CERTIFICATIONS

EDUCATION

- The University of Texas School of Law, J.D., *with honors*, 2023
- Baylor University, B.A., *summa cum laude*, 2020

BAR ADMISSIONS

- Texas

PUBLICATIONS

- Co-author, "Are Your 'Voluntary Benefits' Really Exempt From ERISA? It's Worth Checking," *Troutman Pepper Locke*, April 22, 2026.
- Co-author, "House Passes HR 7148, Advancing New PBM Transparency and Compensation Rules," *Troutman*

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Pepper Locke, January 28, 2026.

- Co-author, "Texas Federal Court Allows an ERISA Fiduciary Challenge Against Alleged "ESG Investing" Without Any ESG Funds," *Troutman Pepper Locke*, May 5, 2025.
- Author, "Form 5330 E-Filing Requirement Headache," Locke Lord, May 10, 2024.
- Author, "Final Rule Issued by OCR and CMS for Nondiscrimination Protections Under Section 1557 of the ACA," Locke Lord, May 8, 2024.