

PRACTICE AREAS:

[Employee Benefits & Executive Compensation](#)

[Health Care](#)

[Health Insurance Portability & Accountability Act – HIPAA](#)

[Tax](#)

[Data Security & Privacy](#)

[Artificial Intelligence, Robotics, and Autonomous Transportation Systems](#)

STATE ADMISSIONS:

Pennsylvania

COURT ADMISSIONS:

U.S. Court of Appeals for the Third Circuit

EDUCATION:

J.D., magna cum laude,
Duquesne University School of Law

B.A., summa cum laude,
University of Pittsburgh



Sandra R. Mihok

MEMBER
CHAIR, EMPLOYEE BENEFITS & EXECUTIVE
COMPENSATION
CO-CHAIR, WOMEN'S INITIATIVE AT ECKERT

Sandra Mihok acts as outside benefits counsel for plan sponsors and fiduciaries, advising on special projects and day-to-day matters involving employee benefit plan administration and tax, Employee Retirement Income Security Act (ERISA), and Health Insurance Portability and Accountability Act (HIPAA). She plays a key role in her clients' fiduciary compliance management by regularly attending plan committee meetings and providing training, education, and advice.

She specializes in matters ranging from qualified retirement plans and executive compensation to health and welfare and retiree medical benefits. Sandra regularly represents clients in matters involving the Internal Revenue Service (IRS), Department of Labor (DOL), Pension Benefit Guaranty Corporation, and Department of Health and Human Services (HHS) on issues such as government audits, voluntary corrections under the IRS and DOL correction programs, and HIPAA investigations.

REPRESENTATIVE MATTERS

- Provides plan sponsors and fiduciaries with consulting, advice, and practical solutions for the design, drafting, operation, and communication of tax-qualified retirement plans, including defined pension plans; cash balance plans; 401(k) plans; profit sharing plans; employee stock ownership plans; health, disability, life, severance and other welfare benefit programs; nonqualified deferred compensation arrangements; and governmental plans of state and local governments.
- Provides fiduciary training, education, and advice to plan administration and investment committees.
- Provides plan sponsors, fiduciaries, and health care providers with counseling and advice on privacy and data security issues under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for employers and health care providers including negotiating business associate agreements.

- Has successfully resolved IRS, DOL, and HHS audits and investigation resulting in abated or significantly reduced penalties.
- Assists the firm's litigation department in ERISA litigation matters, including matters involving federal bankruptcy court, the federal district courts, and federal courts of appeals.

PROFESSIONAL AFFILIATIONS

- Duquesne University School of Law, Adjunct Professor of Law
- Pittsburgh Business Group on Health (PBGH), Member and Speaker
- PBGH Global Benefits Task Force
- Women's Bar Association of Western Pennsylvania
- Worldwide Employee Benefits Network
- National Center for Employee Ownership

COMMUNITY INVOLVEMENT

- Reading is FUNdamental Pittsburgh, elementary school reading mentor

AWARDS AND RECOGNITION

- Selected for inclusion in *The Best Lawyers in America*

NEWS AND INSIGHTS

PUBLICATIONS

- "[ERISA's impact on data breach lawsuits](#)", *HR.BLR.com*, April 2016.
- "[Honeywell Lawsuit Takes Aim at Biometric Screenings](#)", *Workforce Magazine*, December 2014.
- "[Affordable Care Act Update: Healthcare reporting for employers](#)," *Eckert Seamans' Construction Law Update*, Fall 2015.
- "Defense of Marriage Act affects benefits," co-author, *Allegheny County Bar Association's Lawyers Journal*, November 2012.
- "[Forum selection challenged by recent litigation and Department of Labor efforts](#)," co-author, *Eckert Seamans' Legal Update*, Fall 2012.
- "[Beyond I Do: The Defense of Marriage Act, same-sex marriage and employee benefits](#)," co-author, *Eckert Seamans' Legal Update*, Fall 2012.
- "[IRS proposal considers the meaning of 'governmental plan'](#)," *Eckert Seamans' Legal Update*, Spring 2012.
- "[New requirements for pension plans](#)," co-author, *Eckert*

Seamans' Construction Law Update, Spring 2011; *Eckert Seamans' Legal Update*, Summer 2011.

- "[Does your health and wellness plan violate GINA?](#)" *Eckert Seamans' Legal Update*, Spring 2010.
- "The Most Common HIPAA Privacy Mistakes Employers Make," *Workforce Management Magazine*, July 2008.

SPEAKING ENGAGEMENTS

- "Welfare Benefit Plans and Form 5500," Pittsburgh Business Group on Health webinar, June 2018.
- "Repeal and Replace? An Update on the Affordable Care Act,?" co-presenter, Eckert Seamans' Continuing Legal Education Seminar, August 2017.
- "Legislative Updates Forum: A View from Washington," co-presenter at the Pittsburgh Business Group on Health seminar, April 2017.
- "[The Latest Word on Employee Benefits: Update on Affordable Care Act and Wellness Programs](#)," co-presenter, Eckert Seamans Human Resource Forum, May 2016.
- "The Affordable Care Act: Understanding Employer Shared Responsibility and Information Reporting Requirements," co-presenter, 2015 Employment Law Institute, Pennsylvania Bar Institute (PBI), November 2015.
- "Beyond the Biometrics II," Eckert Seamans Human Resources Forum, May 2015.
- "Protect My Data: Protection of Confidential Employee Information Under the Health Insurance Portability and Accountability Act," co-presenter, Eckert Seamans Human Resources Forum, May 2014.
- "Affordable Care Act: Where Are We Now?" co-presenter, Eckert Seamans' Continuing Legal Education Seminar, August 2014.
- "The Affordable Care Act Revisited: What's Hot Now," co-presenter, Eckert Seamans' Human Resources Forum, November 2013.
- "Health Care Reform: What Employers Need to Know Now," Eckert Seamans' Continuing Legal Education Seminar, August 2013.
- "Update on Affordable Care Act and Wellness Programs," Pittsburgh Business Group on Health, July 2013.
- "HIPAA Revisited: New Regulations Impact Privacy Rules and Wellness Programs," Eckert Seamans Human Resources Forum, June 2013.
- "Affordable Care Act/Health Care Update: What's Next?" Eckert Seamans Human Resources Forum, April 2013.
- "Assessing the Health/Welfare Plan Environment," co-presenter, PBI ERISA Update, March 2013.
- "Health Care Reform: Recent Developments & Guidance," co-presenter, Pittsburgh Business Group on Health, March 2013.
- "Health Care Reform: Cost and Benefit Considerations and Implications," co-presenter, Pittsburgh Business Group on Health, February 2013.

- "Health Care Reform: What's Next," co-presenter, Pittsburgh Business Group on Health, July 2012.
- "Hot Topics in Health Insurance," co-presenter, PBI 16th Annual Insurance Institute, May 2012.
- "Beyond the Biometrics," co-presenter, Eckert Seamans Human Resources Forum, November 2011.
- "Multiemployer Plans: a Legal Perspective," co-presenter, Pennsylvania Institute of Certified Public Accountants (PICPA) Construction Industry Conference, October 2011.