

**PITTSBURGH,
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PRACTICE AREAS:

[Employee Benefits & Executive Compensation](#)

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

[Estates & Trusts](#)

[Tax](#)

[Cybersecurity, Data Protection & Privacy](#)

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, 1994

B.A., summa cum laude, University of Pittsburgh, 1991

Sandra R. Mihok

MEMBER-IN-CHARGE CHAIR, TAX, ESTATES & EMPLOYEE BENEFITS BOARD OF DIRECTORS

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 Advisory Board Member
- 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 – Employee Benefits (ERISA) Law

NEWS AND INSIGHTS

PUBLICATIONS

- "[Summary of Important Elements of the SECURE 2.0 Act Legislation](#)," Eckert Seamans' Employee Benefits Update, January 2023.
- "[FBI Tips to Protect Against Cyber Threats to Medical Devices](#)," co-author, Eckert Seamans' Data Security & Privacy Alert, September 2022.
- "[Ten Recent Updates for Self-Insured Health Plans](#)," Eckert Seamans' Employee Benefits Alert, March 30, 2022.
- "[The DOL Warns Fiduciaries About Crypto](#)," Eckert Seamans' Employee Benefits Alert, March 2022.
- "[Updated Joint Guidance on the Application of FERPA and HIPAA to Student Health Records](#)," Eckert Seamans' Data Security & Privacy Alert, February 2020.
- "[Opt-Out Payments and Flex Credits Impact Affordability Under ACA](#)," Eckert Seamans' Employee Benefits Alert.
- "[ERISA's impact on data breach lawsuits](#)," HR.BLR.com.
- "[Affordable Care Act Update: Healthcare reporting for employers](#)," Eckert Seamans' Construction Law Update.
- "[Changes in 2016 Annual Retirement Benefit and Related Limits](#)," Eckert Seamans' Employee Benefits Alert.
- "[Fiduciary Training](#)," Eckert Seamans' Employee Benefits Alert.
- "[Honeywell Lawsuit Takes Aim at Biometric Screenings](#)," Workforce Magazine.
- "Defense of Marriage Act affects benefits," co-author, Allegheny County Bar Association's Lawyers Journal.
- "[Forum selection challenged by recent litigation and Department](#)

- [of Labor efforts](#),” co-author, Eckert Seamans’ Legal Update.
- [“Beyond I Do: The Defense of Marriage Act, same-sex marriage and employee benefits](#),” co-author, Eckert Seamans’ Legal Update.
- [“IRS proposal considers the meaning of ‘governmental plan,’”](#) Eckert Seamans’ Legal Update.
- [“New requirements for pension plans](#),” co-author, Eckert Seamans’ Construction Law Update; Eckert Seamans’ Legal Update.
- [“Does your health and wellness plan violate GINA?”](#) Eckert Seamans’ Legal Update.
- “The Most Common HIPAA Privacy Mistakes Employers Make,” Workforce Management Magazine.

MEDIA COVERAGE

- [“20 People to Know in Law](#),” Pittsburgh Business Times, June 2021.
- [“New leader at Eckert Seamans’ Pittsburgh office](#),” Pittsburgh Business Times, October 2019.

SPEAKING ENGAGEMENTS

- “No Surprises Act,” presented during Pittsburgh Business Group on Health legislative update, May 2021.
- “An Eckert Seamans Tribute to Ruth Bader Ginsburg,” panelist, October 20, 2020.
- [“It’s Prime Time for a Primer on HRAs, HSAs, and FSAs](#),” co-presenter, Eckert Seamans’ Human Resource Forum, November 2019.
- “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.
- “The Affordable Care Act: Understanding Employer Shared Responsibility and Information Reporting Requirements,” co-presenter, 2015 Employment Law Institute, Pennsylvania Bar Institute (PBI).
- “Beyond the Biometrics II,” Eckert Seamans Human Resources Forum.
- “Protect My Data: Protection of Confidential Employee Information Under the Health Insurance Portability and Accountability Act,” co-presenter, Eckert Seamans Human Resources Forum.
- “Affordable Care Act: Where Are We Now?” co-presenter, Eckert Seamans’ Continuing Legal Education Seminar.

- “The Affordable Care Act Revisited: What’s Hot Now,” co-presenter, Eckert Seamans’ Human Resources Forum.
- “Health Care Reform: What Employers Need to Know Now,” Eckert Seamans’ Continuing Legal Education Seminar.
- “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.
- “Affordable Care Act/Health Care Update: What’s Next?” Eckert Seamans Human Resources Forum.
- “Assessing the Health/Welfare Plan Environment,” co-presenter, PBI ERISA Update.
- “Health Care Reform: Recent Developments & Guidance,” co-presenter, Pittsburgh Business Group on Health.
- “Health Care Reform: Cost and Benefit Considerations and Implications,” co-presenter, Pittsburgh Business Group on Health.
- “Health Care Reform: What’s Next,” co-presenter, Pittsburgh Business Group on Health.
- “Hot Topics in Health Insurance,” co-presenter, PBI 16th Annual Insurance Institute.
- “Beyond the Biometrics,” co-presenter, Eckert Seamans Human Resources Forum.
- “Multiemployer Plans: a Legal Perspective,” co-presenter, Pennsylvania Institute of Certified Public Accountants (PICPA) Construction Industry Conference.