haynesboone

SUSAN A. WETZEL

Partner

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PRACTICES: Employee Benefits and Executive Compensation, Plan Fiduciaries Counseling, ESOPs and Other Stock-Based Plans, Executive and Incentive Compensation, Employee Benefits M&A, ERISA and Other Benefits Litigation, Government Audits and Investigations, Retirement Plans, Financial Regulatory, Investment Management, Family Office, Privacy and Data Security, Healthcare and Life Sciences, Healthcare Transactions and Regulatory

DALLAS

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EDUCATION AND CLERKSHIPS

- J.D., Ohio Northern University, 1997, *with honors*
- B.B.A., Western Michigan University, 1994, *magna cum laude*

ADMISSIONS

- Texas
- Indiana

COURT ADMISSIONS

- United States Supreme Court
- U.S. District Court for the Northern District of Indiana
- U.S. District Court for the Southern District of Indiana
- U.S. Court of Appeals for the Seventh Circuit

Susan Wetzel is the chair of the Employee Benefits and Executive Compensation Practice Group. She counsels employers, executives and members of corporate boards regarding design, implementation, and compliance issues relating to retirement plans, welfare plans, employee benefits, executive compensation, and mergers and acquisitions. She has provided legal advice regarding the employee benefit issues in over 800 mergers and acquisitions throughout her career. Susan's experience also includes, among other things, assisting U.S.-based clients with the design and implementation of equity incentive plans for the benefit of their globally-based employees. She is a frequent speaker on employee benefits issues at seminars for human resources groups, bar associations, individual companies, and continuing education seminars.

Susan is a contributor to Haynes and Boone's Practical Benefits Lawyer blog, which discusses issues and developments in the areas of employee benefits and executive compensation.

Selected Publications and Speeches

- "Practical considerations for benefits counsel in multijurisdictional mergers and acquisitions," *International Pension Lawyer*, July 2010.
- "Practical Considerations When Drafting Covenants in Stock and Asset Purchase Agreements," *ERISA Compliance & Enforcement Strategy Guide*, Benefits Practice Center of the Bureau of National Affairs, February 2010.

Selected Client Representations

- Advising clients regarding ERISA and employee benefit issues in mergers and acquisitions, acting as counsel to both buyers and sellers, including transactions involving benefit and equity issues in the United States, France, the United Kingdom, Finland, Singapore, China, Japan, the Netherlands, Switzerland, the Czech Republic, and the Slovak Republic
- Advising clients regarding the design and implementation of all types of tax qualified plans, including defined benefit plans and Section 401(k) plans
- Counseling clients regarding tax compliance and regulatory issues associated with fully-insured and self-funded health plans, VEBAs and MEWAs, including the impact of health care reform on plan documents and operations
- Assisting clients with benefits issues relating to inbound and outbound transactions,

including Internal Revenue Code Section 409A issues relating to expatriate allowances, tax equalization programs, foreign benefit plans, and equity awards to foreign-based employees

- Negotiating executive employment and severance agreements, acting as counsel to both executives and employers, and counseling clients regarding issues under Internal Revenue Code Sections 162(m), 280G and 409A
- Designing and implementing all types of equity compensation plans, including stock options, restricted stock, phantom stock, and stock appreciation rights, and sub-plans in foreign jurisdictions
- Counseling plan sponsors regarding how the HIPAA privacy and security regulations affect their group health plans and drafting forms, policies and procedures to assist group health plans in complying with the HIPAA privacy and security regulations

Professional Recognition

- *Chambers USA*, Chambers and Partners, Employee Benefits and Executive Compensation (Dallas, Fort Worth and Surrounding Areas), (2019-2021)
- Recognized in *Legal 500 U.S.*, (2020)
- Recognized in *The Best Lawyers in America*, Woodward/White, Inc., in Employee Benefits Law (2009-2021)
- Recognized in *Texas Super Lawyers*, Thomson Reuters, Employee Benefits/ERISA, 2012-2021; Rising Star, 2004-2005, 2007-2009, 2011
- *D Magazine,* D Magazine Partners, "Best Lawyers in Dallas" 2011-2013 and 2015-2021; "The Best Lawyers Under 40 in Dallas," 2006

Professional and Community Activities

- Dallas Women Lawyers Association Foundation, Board of Directors, 2018-2021; Director 2018-2021; President, 2020-2021
- Dallas Women Lawyers Association, Board of Directors, Director 2020-2021
- American College of Employee Benefits Counsel, Fellow, 2018-present; Board of Directors, 2020-2021; Chair Membership Committee and JCEB Liaison, 2019-2021
- The Trinity Commons Foundation; Board of Directors, 2014-2018; Vice Chair, 2017-2018
- American Bar Association Section of Taxation, Employee Benefits Committee; Chair, 2015-2016; Vice Chair, 2011-2014; Litigation Subcommittee, Chair, 2010-2011; Mergers and Acquisitions Subcommittee, Co-Chair, 2005-2010; Section of Taxation Nominating Committee, Member, 2016-2020
- State Bar of Texas Tax Section, Employee Benefits Committee; Chair, 2010-2017; Vice Chair, 2009-2010; Council Member, 2012-2014
- International Pension and Employee Benefits Lawyers Association; Member, 2008-present
- The Fellows of the American Bar Foundation; Member, 2014-present
- ONU Law Alumni Association; Board of Directors, 2010-present
- American Heart Association, Dallas Division Board of Directors, 2018-present, Go Red Executive Leadership Team, 2017-present (Go Red ELT Chair, 2020-2021)

- Dallas Bar Association, Employee Benefits/Executive Compensation Section Committee; Chair, 2008; Member, 2004-present
- Dallas Chamber of Commerce; Public Policy Committee, Chair, 2010; Healthcare Taskforce, 2004-2009