



Susan A. Wetzel

**Partner | Chair - Business Transactions Department
and Co-Chair - Employee Benefits and Executive
Compensation Practice Group
Dallas**

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

Susan Wetzel is the chair of the firm's Business Transactions Department and co-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.

Susan also frequently provides support to our ERISA litigation group in cases involving ERISA and compensation claims. Having spent the first three years of her career working as an ERISA litigator, she understands the need to distill complex ERISA concepts into plain English and how to develop the appropriate strategies to help resolve disputes.

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 Boone's [Practical Benefits Lawyer blog](#), which discusses issues and developments in the areas of employee benefits and executive compensation.

QUALIFICATIONS

EDUCATION

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

ADMISSIONS

- Indiana
- Texas

COURT ADMISSIONS

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

- “Legal Developments and Other Issues with Compensation and Benefit Programs,” presenter, Employment Law Updates, Dallas, TX, April 4, 2023.
 - “Code Section 280G Issues in Private and Public Company Deals: Pitfalls in Practice” author, *Business Law Today*, September 2021.
 - “Retirement Plan Cybersecurity—Truth, Justice, and the DOL Way” co-author, *Practical Guidance*, September 2021.
 - “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.
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PROFESSIONAL AFFILIATIONS AND ENGAGEMENTS

- Dallas Women Lawyers Association Foundation, Board of Directors, Director 2018-2024, President, 2020 and 2021
- Dallas Women Lawyers Association, Board of Directors, Director 2020 and 2021
- American College of Employee Benefits Counsel, Fellow, 2018-2022, Board Member, 2020-2024, Co-Chair Membership Committee and JCEB Liaison, 2019-2024, Assistant Secretary 2021-2022, Secretary 2022-2024
- The Trinity Commons Foundation; Board of Directors, 2014-2018; Chair, 2018-2019; 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; COGS Committee, 2020-2024
- 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, 2008-2024
- The Fellows of the American Bar Foundation; Member, 2014-2024
- ONU Law Alumni Association; Board of Directors, 2010-2024
- American Heart Association, Dallas Division Board of Directors, 2018-2024, Go Red Executive Leadership Team, 2017-2024; Go Red Luncheon Co-Chair, 2024
- Dallas Bar Association, Employee Benefits/Executive Compensation Section Committee; Chair, 2008; Member, 2004-2024
- Dallas Chamber of Commerce; Public Policy Committee, Chair, 2010; Healthcare Taskforce, 2004-2009

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, Section 401(k) plans and Section 403(b) plans.
 - Working with ERISA litigation counsel in complex ERISA, compensation, and top hat plan litigation, including disputes regarding defined benefit plan benefit calculations, beneficiary disputes, and top hat plan status.
 - Counseling clients regarding tax compliance and regulatory issues associated with fully-insured and self-funded health plans, VEBAs and MEWAs.
 - 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, including employees working in Israel, Canada, Mexico, China, Norway, the UAE, South Africa and the UK.
 - 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, stock appreciation rights and sub-plans in foreign jurisdictions.
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AWARDS AND RECOGNITIONS

- *Chambers USA*, Chambers and Partners, Employee Benefits and Executive Compensation (Dallas, Fort Worth and Surrounding Areas), (2019-2024)
- Selected for inclusion in the *Lawdragon 500* Leading U.S. Corporate Employment Lawyers listing, Lawdragon Inc. (2021-2025)
- Recognized in *Legal 500 U.S.*, (2020-2022)
- Recognized in *The Best Lawyers in America*, Woodward/White, Inc., in Employee Benefits Law, (2009-2025)
- Recognized in *Texas Super Lawyers*, Thomson Reuters, (2012-2024); Rising Star, (2004-2005, 2007-2009, 2011)
- Recognized in *Texas Super Lawyers Women's Edition*, Thomson Reuters, 2023.
- *D Magazine*, D Magazine Partners “Best Lawyers in Dallas,” (2011-2013 and 2015-2025); “The Best Lawyers Under 40 in Dallas,” (2006)