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Sara Van Houten counsels employers regarding all aspects of the design, operation, and compliance of their employee benefit and executive compensation plans. Sara advises clients on compliance with the Internal Revenue Code, ERISA, the Affordable Care Act, COBRA) and HIPAA. Sara works with public and private companies to design and draft incentive compensation programs, omnibus equity plans, severance plans and change in control arrangements. She also has extensive experience with Section 409A compliance and corrections. Sara assists clients with qualified retirement plans, including Section 401(k), defined contribution and defined benefit plans, and health and welfare benefit plans, including high-deductible health plans, health savings accounts, cafeteria plans and flexible benefit plans. Her experience includes plan design and administration, drafting plan documents, SPDs and plan amendments, plan corrections, service provider and investment management agreement reviews, and preparing IRS and DOL submissions. Sara also helps clients with ERISA fiduciary issues and employee benefits planning in mergers and acquisitions. She earned a J.D. degree with distinction from the University of Iowa College of Law, and is a frequent author and presenter on a range of benefits topics.