



William W. Merten

Partner

Office: Chicago

wmerten@kdlegal.com

p: 312-235-1115

f: 312-423-9303

Bill Merten is a Partner at Krieg DeVault in the Employee Benefits and Employee Stock Ownership Plans (ESOPs) Practices. Mr. Merten focuses his practice on business succession planning and executive compensation. He has been recognized by leading publications such as Martindale-Hubbell, American Lawyer Media, Super Lawyers, The Legal 500, and Leading Lawyers Network, and he has been inducted into the American College of Employee Benefits Counsel (ACEBC).

Mr. Merten advises corporations, shareholders, directors, and various professionals regarding the use of ESOPs and ESOP related strategies in a wide variety of transactions including, management buyouts, ownership succession transactions, private equity transactions, going-private transactions, ESOP company sales, and mergers and acquisitions.

Mr. Merten speaks frequently for various organizations on succession planning alternatives and related tax-planning techniques, and has also authored and co-authored chapters and articles pertaining to various ESOP-related topics. He previously served as an executive compensation professor for DePaul University's Masters of Law in Taxation program and a qualified plan professor for DePaul's Masters of Science in Taxation program.

Education

- J.D., Wayne State University, 1980
- LLM, New York University, 1981
- B.A., Michigan State University, 1977

Bar & Court Admissions

- Illinois (1985)

Practices

- Employee Benefits and Executive Compensation
- Employee Stock Ownership Plans
- ESOP Finance and Lending

Industries

- ESOP Finance and Lending
- Employee Stock Ownership Plans

Professional Associations

- Member, Finance Committee of the ESOP Association
- Fellow, American College of Employee Benefits Counsel

Awards & Recognitions

- Recognized as a Rising Star in the 2022 edition of The Legal 500 US
- The Legal 500 U.S (2021), "Key Lawyer"
- Rated AV Preeminent by Martindale-Hubbell® for the past 15 years, the highest rating in legal ability and ethical standards
- Top rated Midwest lawyer by America Lawyer Media (2010-2018)
- Top attorney in Illinois by Chicago Magazine Super Lawyer for the past eight years
- Super Lawyers Business Edition (2013-2018)
- The Legal 500 (2013, 2019, 2020)
- Leading Lawyers Network

Publications

- "The ESOP Tax-Deferred Rollover Provision of Code Section 1042," the ESOP Report, copyrighted in 2016 by the ESOP Association
- Use of ESOPs in mergers and acquisitions (Acquisition Strategies for ESOP Companies and Leveraged ESOPs and Employee Buyouts, copyrighted in 2014 and 2015 by The National Center For Employee Ownership (NCEO)
- Leveraged ESOPs (The ESOP Association Administrative Handbook, as amended through 2014, and The Handbook of Employee Stock Ownership Plans, copyrighted in 1989 by Probus Publishing)
- Use of ESOPs to structure acquisitions and divestitures in an uncertain economy (Inside M&A, May/June 2009)
- The manner in which S corporation ESOPs can be used to create investment, acquisition, and exit strategies for private equity groups (Insights, Winter 2006)
- The use of ESOPs and stock based compensation to facilitate liquidity, business succession planning, intergenerational wealth transfer and employee ownership (Insights, Spring 2001)
- S corporation ESOPs (The Illinois ESOP Association Newsletter, Fall 1997)
- ESOP prohibited allocation rules (The Journal For Employee Ownership, Summer 1997)
- Use of Section 401 (k) contributions to repay ESOP acquisition loans (Perils, Prospective, Fall 1998)
- Corporate and partnership aspects of ESOP transactions (ALI ABA Speech Outlines, September 1989 and January 1991, Major Tax Planning, copyrighted in 1990 by The University of Southern California, New York University 49th Annual Institute on Federal Taxation, Fall 1990, Tax Management Compensation Planning Journal, November 1991)
- Tax procedure (Bender's Federal Tax Service, copyrighted in 1990 by Matthew Bender)
- Corporate organizations, mergers and acquisitions, liquidations, installment sales and cafeteria plans (Callaghan's Federal Tax Guide, 1989 by Callaghan & Company)
- Tax free ESOP rollovers (ESOPs 1989; Advanced Techniques, copyrighted 1989 by Law Journal Seminar Press)
- Corporate alternative minimum tax (Taxation for Lawyers, June 1988)