



THE WAGNER LAW GROUP

ESOPs

Our Expertise

The Wagner Law Group is highly experienced in every aspect of employee stock ownership plans (ESOPs) on behalf of both public and private companies across a diverse range of industries. ESOP transactions involve complex tax and fiduciary issues, and we are experienced in navigating across the full range of legal and regulatory requirements. Our lawyers have the practical experience and legal knowledge to help any client, whether it be the plan sponsor, trustee, participants, lender or the selling shareholder group. We also serve as an independent fiduciary in ESOP matters.

Our team of attorneys can assist with the following:

- Plan design, and feasibility
- Plan documentation and related loan or trust documentation
- IRS and DOL audits
- Federal and state tax issues
- DOL fiduciary issues
- Reporting and disclosure
- Distribution and repurchase obligations
- Pass through voting requirements
- ESOP litigation
- Dividend deduction rules
- S Corporation ESOPs
- Leveraged and non-leveraged ESOPs
- Securities law issues involving the use of employer stock, including S-8 registration




Super Lawyers®




- Strategic use of ESOPs for acquisitions, financings, liquidity, or tax deferral on sale of closely held employer securities

Our clients include publicly traded and closely held corporations, selling shareholders, lenders, ESOP trustees and ESOP participants.

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