



Allison Wilkerson

Partner | Dallas



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Allison Wilkerson focuses her practice on employee benefits matters. She has extensive experience handling issues pertaining to the Employee Retirement Income Security Act of 1974 (ERISA) and employee stock ownership plans (ESOPs).

With respect to ERISA, Allison focuses on compliance issues and the Internal Revenue Code related to employee benefits, including qualified plans, nonqualified plans, and executive and deferred compensation. While advising employers on the design, implementation and administration of tax-qualified retirement plans and nonqualified retirement plans, Allison provides relevant guidance as to administrative and operational matters, and assists clients with various benefit plan correction programs offered by the Department of Labor (DOL) and Internal Revenue Service (IRS). Allison also has advised employers with respect to issues raised in connection with corporate mergers, acquisitions and divestitures as they relate to the various benefit plans maintained by the affected corporate entity or entities.

Allison focuses her ESOP practice on the design and implementation of ESOP transactions and provides ongoing legal counsel to ESOP-owned companies. She has been involved in hundreds of transactions, including leveraged buyouts, mergers, acquisitions, and the structuring and financing of ESOPs using private equity. She has advised employers on the implementation of nonqualified plans and executive compensation arrangements that complement the employee ownership structure and culture inherent in an ESOP-owned company. Allison also represents independent fiduciaries in their role as purchaser in an ESOP transaction as to their legal duties with respect to their representation of ESOP participants and beneficiaries.

Allison writes and speaks frequently on ERISA and ESOP issues.

Results

- Advised an ESOP trustee on the purchase of a \$270 million company consisting of a group of hospitals from an individual seller and multiple private equity warrant holders
- Advises a public telecommunications company on the design and administration of multiple nonqualified deferred compensation plans



- Advises a public beverage manufacturing company on employee benefit matters relating to an IRS audit of multiple qualified retirement plans
- Represents an institutional trustee with respect to ongoing fiduciary matters and legal compliance requirements, including assisting the trustee in the review of valuation reports, providing counsel regarding the conduct of “pass-through” votes on major corporate transactions, and providing counsel regarding how to respond to IRS and DOL investigations
- Advises an ESOP-owned company in multiple refinancing transactions involving the corporate debt
- Advised a seller of a rewards-based incentive company as to employee benefit matters related to the sale of the company to a large, public holding company, including correction of employee benefit issues identified in due diligence

Recognition

- *Best Lawyers in America*, Lawyer of the Year: Employee Benefits (ERISA) Law in Dallas/Fort Worth (2023), Employee Benefits (ERISA) Law, 2015-2025
- *Best Lawyers in America*, Employee Benefits (ERISA) Law, 2015-2026
- *Legal 500 US*, Recommended, 2019, 2021-2025
- *Chambers USA*, Band 1, Employee Benefits & Executive Compensation, 2025
- *Chambers USA*, Band 2, Employee Benefits & Executive Compensation, 2020-2024
- *Law360*, MVP of the Year in Benefits, 2024
- *Super Lawyers*

Community

- ESOP Association Public Policy Council, member
- ESOP Association, director of the Southwest Chapter, and associate member of the Legislative & Regulatory Advisory Committee

Credentials

Education

University of Texas School of Law, JD, with honors, 2002

Baylor University, BBA, 1999

Admissions

Texas

