

Emily L. Morrison

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Overview

Emily's practice includes a broad range of employee benefits and executive compensation matters, including handling such matters as part of corporate, M&A and private equity transactions. Emily has broad experience counseling private equity funds and other public and private companies on benefits, ERISA, and executive compensation issues (including Code Section 409A and 280G issues) that arise in mergers and acquisitions, divestitures, and carve-out transactions.

She regularly advises clients on the various legal requirements for qualified and nonqualified retirement plans and health and welfare benefit plans and on the design and administration of equity and equity-like incentive programs and arrangements. She also represents clients with respect to voluntary compliance correction filings, Affordable Care Act assessments, and other audits and inquiries from the U.S. Department of Labor, the Internal Revenue Service, and the Pension Benefit Guaranty Corporation. In addition, Emily's practice includes negotiating and drafting of executive employment agreements and helping clients navigate executive onboarding, transitions and exits.

Representative Matters

- Advised Alia Software Inc., an AI-powered pop-up and email/SMS list-growth platform for e-commerce merchants, such as Shopify, in its acquisition by Dotdigital Group plc (AIM: DOTD), a global provider of AI-driven customer experience and data platforms.

- Represented Honeywell in the spin-off of its Advanced Materials business, now operating as Solstice Advanced Materials, including leading the separation workstream and contract analysis to establish Solstice as an independent, publicly traded company and supporting Honeywell's strategic transformation into three distinct industry-leading businesses.
- Coordinated and drafted several appeals of proposed employer shared responsibility payments (ESRPs) under the Affordable Care Act from the IRS, resulting in multiple years of reduced ESRPs for the clients.
- Counseled a private equity portfolio company on several post-closing compliance corrections for its 401(k) plan under the IRS's voluntary correction program and the Department of Labor's delinquent filer voluntary compliance program.
- Counseled several clients through a standard termination process with the PBGC for its defined benefit pension plan and the associated pension risk transfer transaction while the client was undergoing a Chapter 11 bankruptcy restructuring.
- Counseled a public company client through a proposed disqualification by the IRS of its defined benefit pension plan, resulting in a downgrade of the inquiry into a regular course audit and the ultimate resolution of no corrective action.
- Represented Blue Marlin Partners in acquiring a stake in Mo' Bettahs, a Hawaiian-Style Barbecue restaurant chain.
- Represented Gridiron Capital in the sale of Foundation Wellness, a leading consumer wellness platform that designs, manufactures, markets, and sells high-value branded wellness products, to Bansk Group.

Credentials

EDUCATION

- Northwestern Pritzker School of Law, J.D., *cum laude*
  - Northwestern University Law Review, Executive Editor
- Michigan State University, B.A.

BAR & COURT ADMISSIONS

- Illinois
- Michigan

News & Insights

- 126 Benesch Attorneys Recognized in 2027 Best Lawyers® Rankings
  August 20, 2026 | Press Releases

- Benesch Represents Alia Software Inc. in Acquisition by Dotdigital Group plc
  March 17, 2026 | Press Releases
- Benesch Advises Honeywell on Successful Spin-Off of Solstice Advanced Materials
  November 13, 2025 | Press Releases
- Benesch Represents Algar Inc. in Sale of Grade A Auto Parts, Advancing Fenix Parts' National Footprint
  August 7, 2025 | Press Releases
- Benesch More Than Triples Size of Executive Compensation & Benefits Team in One Year, Welcoming Three New Attorneys in Past Month
  June 17, 2025 | Press Releases
- Benesch Represents Accela in Acquisition of ePermitHub, Advancing AI Capabilities for Government Agencies
  April 22, 2025 | Press Releases
- Benesch Advises TowerBrook Capital Partners on Acquisition of Majority Stake in Industry-Leading Berkeley Research Group
  February 27, 2025 | Press Releases
- Benesch Advises Blue Marlin Partners on Acquiring Strategic Stake in Mo' Bettahs
  October 25, 2024 | Press Releases
- Nicholas R. Pesavento and Emily L. Morrison mentioned in Crain's Chicago People on the Move
  June 24, 2024 | Media Mentions
- Benesch Welcomes Partner Emily Morrison to Firm's Corporate & Securities Practice Group
  June 5, 2024 | Press Releases