



MARY ELLEN SCHILL

ATTORNEY, WAUSAU OFFICE



500 N First Street, Suite
8000
P.O. Box 8050
Wausau, WI 54402-8050
Phone: 715.845.4336
Toll Free: 800.477.8050
Fax: 715.845.2718

AREAS OF PRACTICE

- [Data Privacy & Security](#)
- [Mergers & Acquisitions](#)
- [Taxation](#)
- [Employee Benefits & Executive Compensation](#)
- [Employment Law](#)

FOCUS TEAMS

- [Agriculture](#)
- [Health Care](#)
- [Local Governments](#)
- [School Districts](#)

PROFESSIONAL EXPERIENCE

Mary Ellen Schill's employee benefits law practice involves the representation of both public and private sector employers in their sponsorship of all forms of employee benefit plans as well as compensation planning. Mary Ellen has extensive experience in employee benefit plan selection and design, as well as plan drafting and implementation, whether qualified or non-qualified retirement plans, flexible benefit plans, or welfare benefit plans. She has counseled private sector employers on establishing, maintaining, and terminating ESOPs, and assisted (along with members of the firm's Business Transactions Practice Group) plan sponsors in ESOP redemption transactions. She also provides clients with a wide range of expertise regarding tax qualification, plan administration, preparation of plan participant communications, plan amendments, and plan terminations.

The Employee Retirement Income Security Act of 1974 (ERISA) provides the rules to follow as far as Mary Ellen's private sector clients go and she assists those who sponsor ERISA-covered plans as to the impact of ERISA on the administration and operation of those plans. Mary Ellen has developed a special expertise in the areas of ERISA's fiduciary duty rules and prohibited transactions. She has assisted clients in responding to Department of Labor audits of ERISA plans.

Mary Ellen advises employers on selection and design of executive compensation programs, both equity-based and non-equity based, sometimes "funded" by a rabbi trust. She also counsels our tax-exempt clients and governmental clients on sponsorship of tax-sheltered annuity plans under Code Section 403(b), including plan design, compliance with the myriad of rules limiting contributions, and correction of Code Section 403(b) plan defects.

Mary Ellen advises businesses regarding ERISA and Internal Revenue Code issues arising during mergers, acquisitions, and sales of businesses.

Recent transactions include:

- Assisted several clients with evaluating the potential for withdrawal liability if multiemployer pension plan contributions were to be discontinued.
- Assisted a manufacturing client with restructuring company ownership by redeeming shares held by an ESOP and borrowing necessary funds to complete the restructuring
- Advised several clients with respect to the fiduciary duty rules applicable to those who administer and manage ERISA-covered retirement plans.
- Assisted clients with designing, drafting, and implementing supplemental retirement plan agreements for senior executives, along with counseling regarding compliance with the IRS rules on deferred compensation.

Mary Ellen Schill has counseled public and private sector employers on the effect of Health Care Reform on their group health plans, including identification of applicable large employer status, and full-time employees. She frequently presents on the topic, in addition to blogging about it at [The Blue Ink](#), with the aim to uncomplicate a complicated piece of legislation.

EDUCATION

- B.A. (*magna cum laude*), St. Norbert College, De Pere, WI (1985)

- Honors: Agnes Ryan Scholarship
- Wm. O'Callaghan, Award in Arts and Sciences
- Honor Societies: Phi Sigma Iota; Sigma Tau Delta; Delta Epsilon Sigma
- J.D. (*cum laude*), University of Notre Dame Law School, South Bend, IN (1988)
 - Honors: Dean O'Meara Scholarship, *Notre Dame Law Review*
 - Contributing Author and Note Editor, Author; "Refusals to Deal by Single-Firm Monopolists - Should We Rob Peter to Save Paul?," *63 Notre Dame Law Rev. 214* (1988)

BAR ASSOCIATIONS

- American Bar Association - Section Member: Business Law; Taxation
- State Bar of Wisconsin - Section Member: Business Law; Taxation
- Marathon County Bar Association

ADMITTED TO PRACTICE

- Wisconsin Supreme Court
- U.S. District Court for the Western District of Wisconsin
- U.S. District Court for the Eastern District of Wisconsin

PROFESSIONAL RECOGNITION

Wisconsin Law Journal's "Women in the Law," Class of 2000

Wausau Region Chamber of Commerce ATHENA Award Finalist - 2011

PROFESSIONAL ACTIVITIES

- American Bar Association - Business Law Section, Employee Benefits Committee, Member (2002 - present)
- Greater Milwaukee Employee Benefits Council - Member (1988 - 1992)
- International Foundation of Employee Benefit Plans - Member (1988 - present)
- National Association of Stock Plan Professionals - Member
- Wisconsin Retirement Plan Professionals, Ltd. - Member (1988 - 1992)

CIVIC ACTIVITIES

- St. Norbert College - Board of Trustees (2015 - present)
 - St. Norbert College Alumni Association - Board of Directors (2009 - 2018), President (2012 - 2015), Past President (2015 - 2018), Featured in "[Alumni representatives strengthen connections](#)," *St. Norbert College Magazine*, Summer 2012
 - The Connections Place, Inc. - Board Member (2015 - present)
 - The Women's Community, Inc., - Hooray for Hollywood, Committee Member (2011 - present)
 - MCDEVCO - Board Member (2016 - present); Executive Committee (2018 - present)
 - Wausau Area Performing Arts Foundation, Inc. - Director (2000 - 2006), Education Committee (2006 - 2016)
 - Wausau Conservatory of Music - President (1997 - 1998), Vice President (1996 - 1997), Director (1994 - 2000)
-

500 N First Street, Suite 8000
P.O. Box 8050
Wausau, WI 54402-8050
Phone: 715.845.4336
Toll Free: 800.477.8050
Fax: 715.845.2718

402 Graham Avenue
P.O. Box 187
Eau Claire, WI 54702-0187
Phone: 715.834.3425
Toll Free: 800.477.8050
Fax: 715.834.9240

222 Cherry Street
Green Bay, WI 54301
Phone: 920.435.9393
Toll Free: 800.477.8050
Fax: 920.435.8866

© 2009 - 2019 **Ruder Ware, L.L.S.C.** All rights reserved.

