



## William T. Daniels

**Partner**

Chicago

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Will joined Laner Muchin in 2006. He is an attorney in the Firm's Employee Benefits Department where he counsels clients on withdrawal liability, mergers and acquisitions, employee benefits litigation, and fiduciary responsibility issues under ERISA. He also works with corporations, partnerships, limited liability companies, multiemployer plans and tax-exempt entities and organizations. He advises clients on a variety of retirement plan and other employee benefit plan matters, including the design, amendment, administration and termination of pension, profit sharing, 401(k), employee stock ownership and welfare benefit plans and trusts. He has represented clients before the IRS, Department of Labor and District Courts across the country.

Will has been an adjunct professor at The John Marshall School of Law since 2002 and teaches courses on ERISA fiduciary obligations, ERISA fundamentals and ERISA in mergers and acquisitions.

Will has also authored many articles on withdrawal liability, the most recent of which have appeared in recent volumes of *Exhibit City News*.

## Practice Areas

### Employee Benefits and Executive Compensation

- Affordable Care Act, HIPAA and COBRA Compliance
- Governmental Employee Benefits
- Health and Welfare Benefit Plans
- IRS, DOL and PBGC Audit and Correction Counseling
- Multi-Employer / Taft-Hartley Plans
- Retirement Plans

## Education

Georgetown University Law Center, LL.M., 1999

University of San Diego School of Law, J.D., 1994



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## HONORS, MEMBERSHIPS AND PUBLICATIONS

- Rotarian of the Year Award, 2012
- USD Litigation Clinic Award, 1994
- CALI Award for Excellence in Legal Writing, 1999
- Chicago Pro Bono Award, 2004
- Co-Author, "Uses of Mandatory Arbitration Provisions to Recoup Money owed to ERISA Plans," ERISA Compliance & Enforcement Library BNA; (2006, last revised 2017)
- Co-Author, *Retiree Health Benefits* chapter in ERISA Litigation, BNA (2003)

## Experience

Below are representative samples of the types of matters Will handles on behalf of Laner Muchin clients:

- ✓ Defending employers in withdrawal liability and delinquent contribution cases.
- ✓ Defending employers in DOL and IRS audits related to benefit plans.
- ✓ Defending employers in employee benefit cases related to withdrawal liability and delinquent contributions before various federal courts and arbitrations.
- ✓ Representing the interests of Boards of Trustees, sitting on the board of trustees of large multiemployer pension and welfare plans with regard to investments, prohibited transactions, plan administration, selection of and contracting with providers, government filings, discussions with government officials, the design, negotiation and implementation of cost-saving and welfare plans, and other related matters including negotiating service provider agreements, merging plans, and defending plans during government investigations and audits.

Northwestern University,  
B.S., Electrical Engineering,  
1990

## Admissions

Illinois

Wisconsin

U.S. District Court for the  
Northern District of Illinois

U.S. District Court for the  
Northern District of Indiana

U.S. District Court for the  
Eastern District of  
Wisconsin

U.S. District Court for the  
Western District of  
Wisconsin.



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- ✓ Providing advice to governmental clients involved in benefit and PEDA matters.
- ✓ Providing counseling advice to a variety of clients, regarding defined benefit plans including the termination of overfunded plans.
- ✓ Providing counseling and advice to clients regarding their design, development, funding and administration of various types of qualified and nonqualified pension, profit sharing, employee stock ownership, health, cafeteria, severance, vacation and other welfare plans.
- ✓ Provide advice to corporate, tax-exempt, and institutional fiduciary clients in matters relating to ERISA fiduciary responsibility and prohibited transactions and mergers and acquisitions.

## News, Events, and Publications

### **34 Laner Muchin Attorneys Honored in 2025 Leading Lawyers Publication**

02.27.2025

Laner Muchin Attorney Will Daniels Contributes Chapter on "Withdrawal Liability in Multiemployer Plans,"  
Published by Bloomberg Law

10.04.2018

Laner Muchin Attorney William Daniels Participated on a Panel Discussing "How to Work in the States" for  
the International Federation of Exhibition and Event Services 2018 World Summit

06.29.2018

Laner Muchin Announces Attorneys Elected to Membership  
03.15.2018

Can a Union Represent Your Temporary and Permanent Workers without Your Consent?  
*Exhibit City News*, 11.01.2017



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Is Your Company a Joint Employer?

*Exhibit City News, 03.01.2017*

What Obligates an Employer to Pay Withdrawal Liability

*Exhibit City News, 11.11.2016*

Employer Reporting Obligations

*Exhibit City News, 09.01.2016*

Central States Pension Fund in Danger

*Exhibit City News, 07.01.2016*

Withdrawal Liability Session

03.18.2016

## **Fast Laner**

Laner's Will Daniels Wins Important Pension Case for Employers

*William T. Daniels, 11.10.2025*