

# Before You Seal the Deal: How Multiemployer Pension Plan Withdrawal Liability Can Impact An Asset Purchase

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Generally in a merger or acquisition withdrawal liability will be imposed upon the employer who had the obligation to contribute to the pension fund. However, in the past few years federal courts have significantly expanded a seller's withdrawal liability to reach the asset purchaser. In an article featured in the Fall/Winter issue of *USLAW Magazine*, Beverly Alfon breaks down multi-employer pension funds and discusses how asset purchasers are being hit with successor liability for withdrawal liability.

Read the full article, "Before You Seal the Deal: How Multiemployer Pension Plan Withdrawal Liability Can Impact An Asset Purchase."

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