

People



Gabriel S. Marinaro

Partner, Tax
Employee Benefits and Executive Compensation

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vCard

Gabe Marinaro focuses his practice on all aspects of employee benefits and executive compensation. He regularly counsels publicly traded and privately held companies, tax-exempt organizations, and governmental entities on a variety of employee benefits and executive compensation matters.

Gabe advises on benefits and compensation issues that arise in domestic and cross-border corporate transactions, financings and corporate reorganizations. He regularly advises on treatment of benefit plans and equity awards in various deal structures, advising on Code Section 280G golden parachute requirements, and drafting and negotiating severance agreements, change in control agreements, and retention bonus agreements.

Gabe also regularly advises both employers and executives on a wide range of executive compensation matters (including the unique issues that arise for multinational entities), including drafting employment agreements, equity and cash incentive arrangements, nonqualified deferred compensation arrangements, and advising on compliance with Code Sections 83, 162(m), 409A, 457(f), and 457A.

Gabe assists with ERISA issues regarding eligibility for benefit plan investors to invest in hedge funds, private and public offerings and other investment vehicles. He also assists plan sponsors and other fiduciaries with respect to their fiduciary obligations under ERISA and the prohibited transaction rules under ERISA and the Internal Revenue Code.

Notable Work

Platform and Bolt-on Acquisitions: Advised private equity firms on multiple platform and bolt-on acquisitions in the healthcare, life sciences, and manufacturing space.

SPAC Acquisition: Advised seller in its acquisition by a SPAC, including equity compensation matters.

Areas of Experience

Tax
Employee Benefits and Executive Compensation
Sports and Entertainment Law
Transactional Risk

Education

LL.M. in Taxation, Georgetown University Law Center, 2005
J.D., Wayne State University Law School, 2004
B.S., Eastern Michigan University, 2001

Admissions

Bars

Illinois
Michigan
New York

Related Content

Akerman Represents Integrated Power Services LLC in Acquisition of Demaria Electric Motor Services, Inc.
March 04, 2025

Akerman Represents Fourshore in Palm Coast Sales Acquisition
February 28, 2025

Akerman Represents DMI Personal Care in Acquisition by TruArc Partners
January 28, 2025

Initial Public Offering: Advised software company in its IPO and implementation of equity incentive plan.

Add-on Acquisition: Advised software company in its ~\$300 million strategic add-on acquisition.

Chinese Investor Group Acquisition: Advised Chinese investor group in its first major U.S. manufacturing acquisition.

Cannabis Company Sale: Advised cannabis company in its ~\$800 million sale.

New York Property Sale: Advised seller group in its \$850 million sale of New York properties to investor group.

Midwest Financial Company Sale: Advised Midwest financial institution in its ~\$1 billion sale.

Canadian Energy Company Acquisition: Advised Canadian energy company in its ~\$1 billion acquisition of U.S. energy company.

Professional Sports Team: Advised professional sports teams on coach and management employment agreements, incentive compensation arrangements, financings, and real estate developments.

Published Work and Lectures

- American Bar Association's Section of Taxation, 2025 May Tax Meeting, Speaker, "Employee Benefits in M&A," May 9, 2025
- American Bar Association's Section of Taxation, 2025 Midyear Tax Meeting, Speaker, "Employee Benefits Mergers & Acquisitions," February 20, 2025
- Strafford Publications, Webinar, Speaker, "Employee Benefits and Executive Compensation Reps, Warranties, and Indemnification Clauses in M&A Deals," October 29, 2024
- American Bar Association's Section of Taxation, 2024 May Tax Meeting, Speaker, "Management Team Considerations in the M&A Arena," May 3, 2024
- American Bar Association's Section of Taxation, 2024 Midyear Tax Meeting, Speaker, "Muddled Equity and Liquidity Opportunities in Private Companies," January 19, 2024
- The Chicago Tax Club's 69th Annual Fall Seminar, Speaker, "Ethics Panel," October 26, 2023
- American Bar Association's Section of Taxation, Virtual 2023 Fall Tax Meeting, Speaker, "U.S. and Canadian Tax Considerations When Negotiating Compensation Arrangements in Cross-Border M&A," October 19, 2023
- American Bar Association's Section of Taxation, 2023 May Tax Meeting, Speaker, "Employee Benefits Mergers & Acquisitions," May 5, 2023
- American Bar Association's Section of Taxation, 2023 Midyear Tax Meeting, Speaker, "Employee Benefits Mergers & Acquisitions," February 10, 2023
- American Bar Association 2022 Fall Tax Meeting, Speaker, "Employee Benefits and Executive Compensation Considerations in Private Equity M&A," October 14, 2022
- Stafford Webinar, Speaker, "Employee Benefits and Executive Compensation, Reps, Warranties, and Indemnification Clauses in M&A Deals," November 3, 2021

- Thomson Reuters, Journal of Compensation and Benefits, Author, “TCJA Changes Under 162(m) and Other Compensation Considerations in SPAC Transactions,” July/August 2021
- Stafford Webinar, Speaker, “Employee Benefits and Executive Compensation Reps, Warranties, and Indemnification Clauses in M&A Deals,” September 2, 2020
- Business & Learning Resources (BLR), Speaker, “SECURE Act Signed Into Law: Impact on Retirement Benefits in Employer-Sponsored Plans,” April 2, 2020
- Stafford Webinar, Speaker, “Employee Benefits and Executive Compensation Reps, Warranties and Indemnification Clauses in M&A Deals,” February 26, 2019
- Stafford Webinar, Speaker, “Employee Benefits and Executive Comp Reps, Warranties and Indemnification in M&A Deals – Updates Under Tax Reform,” February 13, 2018
- Equilar Webinar, Speaker, “The Top 5 Trends and Takeaways from the 2017 Proxy Season,” June 8, 2017
- Stafford Webinar, Speaker, “Developing Trends in Employee Benefits and Executive Compensation Representations, Covenants and Indemnification Clauses in M&A,” January 17, 2017

Affiliations

- Structured Finance Association, ERISA Task Force
- National Association of Stock Plan Professionals, Member
- American Bar Association, Tax Section, Employee Benefits Committee, Member

Honors and Distinctions

- *Super Lawyers* Magazine 2016-2019, Listed as a “Rising Star” in Illinois for Employee Benefits
- *The Legal 500* 2022, Recommended for U.S. Taxes - Contentious