



## Executive and Non-Qualified Deferred Compensation Benefits

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Attorneys in our Employee Benefits Group have extensive experience working with the highly technical rules that apply to equity and non-qualified deferred compensation arrangements, including stock option, restricted stock unit and other equity-based arrangements. Our guidance in this area generally includes designing, drafting, and reviewing plan documents and severance agreements, advising as to compliance with the Internal Revenue Code (Code), including Sections 409A and 280G, and providing guidance as to best practices associated with granting and paying of equity and deferred compensation.

### Experience

Below is a representative sample of the types of services we provide our clients in connection with executive and non-qualified deferred compensation arrangements:

- ✓ Designing and drafting of plan documents, employee communications, and amendments for a full range of plans, including equity incentive plans, stock option, restricted stock, phantom stock, performance share stock appreciation rights, employee stock purchase and similar plans.
- ✓ Consulting on golden parachute issues under section 280G of the Code.
- ✓ Designing supplemental executive retirement plans and excess benefit plans that provide benefits in excess of the qualified plan limits.
- ✓ Designing and negotiating severance agreements, employee agreements, and change of control programs.

By providing practical solutions to executive compensation arrangements, our attorneys assist our clients to retain key employees while also safeguarding the client's long-term interests.

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## **News, Events, and Publications**

**Andrew Goldberg to Address Compensation Law Hot Topics in a President Resource Organization Webinar**

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