

Executive Compensation Plans & Equity Incentives ©

Objective: This course will describe several forms of nonqualified retirement and performance bonus plans as well as equity compensation alternatives. Participants will learn how to identify factors that will effect the selection of a form of plan and the plan's design features that best suit a client's specific circumstances. The course will cover the legal issues that arise in the design and administration of these types of plans, including key aspects of Code Section 409A.

What you will learn:

- Forms and key features of nonqualified defined contribution and defined benefit plans
- Different design strategies to maximize clients' goals for establishing a nonqualified or qualified plan – including key employee retention, tax planning, and performance incentives
- How Code Section 409A impacts deferred compensation (including severance payments) and certain equity incentive designs
- Forms of equity incentives, including forms of phantom equity, and how to creatively use vesting provisions to tie employees to the company's short and long-term strategy
- Federal and state securities laws requirements for equity compensation
- How to avoid Code Section 409A penalties that may be inadvertently triggered due to equity incentives

CPE: 4 Hours

Level: Basic

Category: Tax – Executive Compensation

Prerequisites: None

Instructor: Jason Sheffield