

## Reporting, Compliance and Correction of Plans and Arrangements

Executive plans and arrangements are subject to a more limited range of reporting and compliance issues than qualified retirement and other plans subject to all of the rules under the Employee Retirement Income Security Act (ERISA). However, there are an increasing number of tax reporting and compliance issues for executive compensation arrangements, such as Federal Insurance Contribution Act taxation, Form W-2 reporting, and the Internal Revenue Code section 409A rules. We help employers and other service providers comply with these rules and implement correction procedures when operational errors inevitably occur.