

Events

2011 NASPP Annual Conference

ATTORNEYS & PROFESSIONALS

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SERVICES

This event has passed.

Jeff Kroh will serve as a speaker at the 2011 NASPP Annual Conference on November 1-4 in San Francisco. His panel is titled, “Common Performance-Based Equity Compensation Pitfalls – §§ 409A, 457A, 402(b) and 162(m).” With increasing pressure to put the “performance” back into performance-based compensation, this session will focus on the requirements and common pitfalls associated with the design and administration of performance-based equity compensation awards under §§ 409A and 162(m). The panel, which features a key IRS executive in this area, will identify several “traps for the unwary” and through real world examples, will provide practical solutions to improve compliance and avoid unintentional violations. Attendees will receive insider tips and leave with the tools necessary to assist in the design and administration of performance-based equity compensation awards that comply with the complex legal requirements under §§ 409A, 457A, 402(b) and 162(m). Session highlights include:

- Understanding the key performance-based equity compensation rules under §§ 409A, 457A, 402(b) and 162(m) and highlighting a few important differences.
- Identifying 10 common pitfalls with performance-based equity compensation that may result in a failure to comply with § 409A, 457A, 402(b) or 162(m).
- Identifying common compensation award features that may create stumbling blocks in the M&A or international areas.
- Analyzing real world examples under the requirements of §§ 409A, 457A, 402(b) and 162(m).
- Providing practical solutions and insider tips on the design and administration of performance-based equity compensation programs.
- Spotting design problems before they become a compliance nightmare.
- Suggesting award procedures within an organization to avoid unintentional violations.
- Commenting on the disclosure and accounting issues that may arise, including the impact of the recent Dodd-Frank legislation and regulations.