

Events

2012 NASPP Annual Conference

ATTORNEYS & PROFESSIONALS

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SERVICES

Jeff Kroh will serve as a speaker at the 2012 NASPP Annual Conference on October 8-11 in New Orleans. His panel, “Top Tax Issues Affecting Your Equity Plan — Opportunities and Pitfalls,” will focus on the tax opportunities and potential pitfalls arising out of the design and operation of equity plans. Technical provisions that will be included in the discussion include §§ 83, 162, 409A, 457A, 402(b), and 3121(v). Panelists will outline design and operational aspects of equity plans that affect both the employer’s and the employee’s taxation. Attendees should come away with a framework around which to consider the tax efficiency and tax compliance of their plans and an understanding of the different tax regimes that apply to actual equity, phantom equity, and performance bonus arrangements. Specific topics will include the following:

- operational issues affecting timing of tax inclusion and deduction, including continued issues surrounding option grant dates and RSU provisions;
- tax planning opportunities and pitfalls in mergers and acquisitions, including modifications, extensions, cash outs and earn outs under equity plans; and
- achieving US tax compliance and efficiency in global equity plans, including common (and not so common) problems to avoid when equity is granted to US employees by a non-US parent corporation.

The focus of the presentation will be to help attendees spot potential design and operational issues up front and suggest practical solutions.