

Events

Brigen Winters presents audio seminar on Section 409A

ATTORNEYS & PROFESSIONALS

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SERVICES

Brigen Winters conducted a CCH audio seminar entitled, “Final Regulations under Code Section 409A – Challenges and Opportunities.”

Among the areas Winters addressed in this audio seminar were:

- What the final regulations cover and not cover
- Key transition rules
- What has to be included in plan document(s)
- Scope of Section 409A and key exemptions
- Rules that apply to severance arrangements
- Treatment of stock-based compensation
- Short-term deferral exemption
- Deferral election rules
- Distribution rules and prohibition on accelerated payments
- Separation from service and 6-month delay for key employees
- Subsequent election rules and exceptions