

Publications

Rabbi Trusts-The Basics and Beyond

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While rabbi trusts have been around for over 20 years, they only recently have generated significant interest outside the employee benefits and executive compensation community. In this article, we review the basics of rabbi trusts, address some of the unique issues that can arise in connection with their use, and explain the heightened interest in rabbi trusts on Capitol Hill and elsewhere.

We assume that readers have a basic familiarity with the rules for nonqualified deferred compensation arrangements (deferred compensation plans) under the Internal Revenue Code (the “code”) and the Employee Retirement Income Security Act (ERISA).

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