

Publications

View from Groom: ERISA Does Not Apply – Bonus!

ATTORNEYS & PROFESSIONALS

David Ashner

dashner@groom.com

202-861-6330

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Executive compensation arrangements come in many shapes and sizes. Employers have recently been quite focused on whether such arrangements are subject to section 409A of the Internal Revenue Code. But employers also need to know whether such arrangements are subject to the Employee Retirement Income Security Act.

In the attached article, we outline the contours of an important exemption from ERISA coverage: the bonus plan exemption.

[View from Groom: ERISA Does Not Apply – Bonus!Download](#)