

♦ Equity and Executive Compensation

Deferred Compensation

Trucker Huss works with many publicly-held companies, and has extensive expertise in the unique rules that affect employees of tax-exempt employers. Our goal is to assist our clients in designing plans that effectively defer the taxation of compensation and to apprise our clients of the tax issues that frequently arise.

Equity Compensation

We advise both publicly-held and privately-held companies with their equity programs. We are very familiar with emerging techniques and designs of equity compensation vehicles.

The Firm assists in the design and drafting of plan documents, amendments and proxy descriptions for a full range of plans, including:

- > Equity incentive plans
- > Stock option, restricted stock, performance share stock appreciation rights, employee stock purchase and similar plans
- > Non-employee director plans

Our activities often involve:

- > Preparing prospectuses for equity compensation plans for publicly-held companies
- > Advising on restricted stock, dividend equivalents, and transferable options
- > Monitoring NYSE, NASDAQ and SEC requirements (such as shareholder approval of plans)
- > Consulting on golden parachute issues under section 280G of the Internal Revenue Code

Executive Compensation

We provide advice on a full range of issues including:

- > Designing supplemental executive retirement plans and excess benefit plans that provide benefits in excess of the qualified plan limits
- > Designing severance and change of control programs
- > Drafting and reviewing plan documents, election forms and communications
- > Advising on the exemption from the \$1 million compensation deduction limitation (IRS Code section 162(m))
- > Advising on the constructive receipt rules (including issues relating to the timing of deferrals and distributions)

For more information regarding this area of the Firm's practice, please contact Mary Powell (mpowell@truckerhuss.com) or Ben Spater (bspater@truckerhuss.com).