



# THE WAGNER LAW GROUP

## Executive Comp & Nonqualified Plans

### Our Expertise

Our Executive Compensation team offers practical advice and innovative solutions that only begins with a strong, practical business focus. Our value-add extends across the entire spectrum of executive compensation issues facing our clients, because we have deep experience with the tax, accounting, securities, stock exchange, corporate governance, and litigation risks associated with executive compensation. Our focus is U.S. law, but we work with multinational companies covering the globe.

### Forward-minded thinking

Because we are also deeply connected with, and attentive to, U.S. legislative and regulatory initiatives, we are quick to alert clients to planning considerations – and to advocate for changes. For instance, months before Code Section 409A passed, one of our partners published a BNA article that not only predicted its passage, but anticipated its grandfathering rule... thereby enabling clients to amend plans and agreements in order to secure grandfathered treatment for strategically desirable changes to deferred compensation and stock award plans.

In the wake of 2017's Tax Cuts and Jobs Act, our partners who are active with the American Benefits Council and the American College of Employee Benefits Counsel have teamed to study Code 162(m) and other executive compensation changes, and to advocate for helpful Treasury Department guidance. We have been likewise proactive with respect to pay ratio and other SEC-related disclosure issues.

### Executive Compensation Areas of Practice

Our executive compensation team assists clients in ways such as the following:

- **For executives:** employment agreements, severance and release assistance, and strategic assistance with compensation and benefit plan matters.
- **For start-up companies:** low-budget equity plans, phantom awards, and agreements relating to key employees.
- **For private companies:** performance-based incentive bonus, equity award, and deferred compensation plans, profits interest awards, and other executive level retention, severance, and change-in-control arrangements.



Super Lawyers



- **For public companies:** all of the above services, plus IPO preparation, securities compliance and disclosure, and compensation committee governance (including shareholder relations issues, and litigation risks).
- **M&A:** for sale, merger, or lending issues relating to executive compensation, including pre-sale planning, 280G golden parachute calculations and analysis, rabbi trusts, equity compensation transitions, and post-closing integration.
- **Business protection:** our “executive loyalty” program enables employers to take aggressive actions to protect their trade secrets, and to enforce non-competition and non-solicitation covenants.
- **Extreme situations:** if needed, we can assist with pre-bankruptcy planning (to retain executives and to secure their compensation), and to assist with Chapter 7 and 11 issues including key employee incentive plans and emergence-related bonus, incentive, and equity award plans.
- **For tax-exempt organizations:** our services extend to compliance with the special tax laws, such as Code §§457(f) and 4958, and associated governance advice to compensation committees.

## Executive Compensation and Nonqualified Plan Clients

- Large, publicly traded, multi-national corporations
- Small closely held corporations
- Start-up companies
- Executives
- Tax-exempt organizations

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