



## Executive Compensation

Reinhart's Executive Compensation group combines the firm's depth of experience in business law with a multidisciplinary group of attorneys representing each of the practice areas vital to executive compensation arrangements, including [Tax](#), [Employee Benefits](#), [Labor and Employment](#) and [Corporate Law](#). Recognizing the nuances, complexities and considerations involved in designing and implementing executive compensation plans, our Executive Compensation group leverages the experience and skills of more than 20 professionals.

Our practice includes corporate and securities law, employee benefits and tax and estate planning principles, enabling us to use a comprehensive approach to executive compensation planning. Reinhart clients draw on our team's wide range of knowledge and depth of expertise in structuring and implementing executive compensation arrangements.

We counsel publicly and privately held companies and nonprofit entities and their executives on the issues and risks related to compensation arrangements. Our experience makes us a key partner for businesses in evaluating important aspects of executive compensation projects including:

- Restricted stock
- Short-term and long-term incentive plans
- Stock purchase plans and 423 plans
- Death and disability arrangements
- Stock appreciation rights and phantom stock arrangements
- Nonqualified deferred compensation arrangements, including 409A compliance
- Executive employment agreements
- Supplemental executive retirement plans
- Funding arrangements, including rabbi trusts
- Tax-exempt and governmental 457(b) and 457(f) plans
- Confidentiality and noncompete agreements
- "Golden parachute"/change in control compensation arrangements
- "Stay bonus" retention plans and executive severance arrangements
- Stock options, both statutory (ISOs) and nonstatutory (nonqualified)



- Executive perks and other fringe benefits

When changes are made in compensation programs or applicable laws, or when new programs or employment contracts are established, our team of cross-disciplinary attorneys provides an analysis of the issues critical to the success of the program.

**Our Executive Compensation group advises clients on:**

- Conditions for obtaining desired tax treatment for ISO and nonstatutory options, restricted stock, nonqualified deferred compensation and other benefit arrangements
- Application of employment taxes and tax withholding requirements
- Conditions for minimizing an individual executive's income, estate and gift taxes
- Avoidance of "golden parachute" tax penalties
- Compliance with exceptions to section 162(m) limitations on deduction of executive compensation
- Implications of executive compensation programs overseas and implications for non-U.S. companies of compensation arrangements in the United States
- Compensation committee composition and plan administration issues
- Use of trusts and other devices to secure payment of the promised compensation to executives
- ERISA "top-hat" plan issues
- Special issues that arise when employer is a limited liability company or other business entity
- Application of federal legislation regulating accounting practices to executive compensation programs
- Securities registration, exemption and reporting requirements including SEC filings, prospectuses and proxy materials
- "Short-swing" trading and other securities law restrictions and disclosure requirements

In addition, our [Employee Benefits Practice](#) is a national leader in establishing and maintaining broad-based benefit compensation arrangements, such as qualified retirement plans including 401(k) plans and Employee Stock Ownership Plans (ESOPs).

## Key Contact



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