



REID AND RIEGE, P.C.
COUNSELLORS AT LAW

Executive Compensation Plans & Nonqualified Deferred Compensation Plans



Implementation of Nonqualified Plans

The Employee Benefits & Pension Practice Area assists clients in establishing nonqualified deferred compensation plans so that benefits may be provided to highly compensated employees outside of a qualified retirement plan. These nonqualified deferred compensation plans include employment agreements, bonus plans, supplemental retirement arrangements, excess benefit plans, deferred compensation plans, “golden parachute” agreements, separation agreements, change in control agreements, stock options plans, phantom stock plans, stock appreciation rights plans, restricted stock plans and other equity incentive arrangements. Our attorneys address the special rules that apply to a nonqualified deferred compensation arrangement that is established for the highly compensated employees of a tax-exempt entity or for the employees of a governmental entity. We assist clients in complying with the rules governing the taxation of nonqualified deferred compensation arrangements (Section 409A rules) in order to avoid severe adverse tax consequences.

Mergers and Acquisitions

The Employee Benefits & Pension Practice Area resolves issues involving nonqualified deferred compensation plans that must be addressed when a client is buying or selling a business.

Benefits Litigation

The Employee Benefits & Pension Practice Area works with our firm’s Litigation Practice Area when it is necessary to handle disputes, including disputes involving benefit claims, that arise in connection with nonqualified deferred compensation plans.

Attorneys

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