

Incentive Plans

OVERVIEW

Virtually all of our business clients provide incentive compensation to their employees.

Our attorneys are experts in these types of arrangements and the key provisions of the Internal Revenue Code that govern them: Section 83 (non-cash compensation); Section 422 (incentive stock options); Section 409A (deferred compensation); and Section 280G ("golden parachute" payments). We assist clients with:

- Adoption of plans that allow flexibility in granting incentive stock options, non-incentive stock options (also known as non-qualified stock options) or sales of restricted stock
- Phantom stock and stock- or unit-appreciation rights
- Profits interests for clients classified as partnerships for Federal income tax purposes
- Short-term and long-term incentive cash compensation plans
- Commission and bonus agreements

Services

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