



# Executive Compensation

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A significant part of our practice is devoted to payroll tax and fringe benefits, as well as to executive compensation matters including:

*Section 409A Deferred Compensation.* Clients (increasingly including other law firms) rely on us for thoughtful counsel on matters implicating section 409A. We have redesigned and redrafted many executive agreements, plans, and programs to comply with Section 409A's complex rules. We regularly advise employers on 409A corrections in connection with M&A transactions, ongoing non-qualified plans, and one-off arrangements. Our attorneys have authored multiple articles on 409A corrections including in the *Section 409A Handbook*, the seminal authority in this complicated area.

*Equity plans.* We routinely design, draft, and help employers administer equity plans including restricted stock, RSUs, and phantom stock, SARs, non-qualified stock options and incentive stock options, ESPPs, and other incentive arrangements, as well as related issues arising under sections 83, 162(m) and 404.

*Executive agreements.* Corporate legal departments and compensation committees look to us to draft, negotiate, and advise on the terms of executive employment arrangements including employment contracts, change in control, severance, and parachute agreements. We also advise individual executives on all aspects of their compensation arrangements.

*Section 162(m) Deduction Disallowance.* Publicly traded companies face special tax deduction rules for pay to their top executives. IPB attorneys regularly work with tax departments and in-house counsel on these issues and have been actively involved in developments from Congress and IRS on behalf of the firm's clients.



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*4960 Excise Tax.* Since the introduction of Section 4960 in the 2017 tax reform act, we have been at the forefront in monitoring proposed guidance and regulations, advising affected tax-exempt entities and related companies, and providing comments to IRS.

### NEWS

- March 5, 2026  
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Harrison Richards Reviews the Tax Consequences of Business Air Travel in TaxNotes  
*TaxNotes*
- August 15, 2024  
Twenty-Two IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2025 Editions
- June 18, 2024  
2024 Chambers USA Guide Recognizes Four IPB Partners Individually and the Tax and Benefits Practices