



TOP 10 TASKS/TOOLS • SELF-GUIDED TOUR

Practical Guidance Employee Benefits & Executive Compensation

This Top 10 list contains key resources and tools found on the Employee Benefits & Executive Compensation (EBEC) practice area page.

1. EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION KEY LEGAL DEVELOPMENTS TRACKER

This [tracker](#) identifies significant EBEC legal developments. It is updated twice per week, provides a short synopsis, the effective date of the development, and includes links to primary sources and related Practical Guidance content. Find the tracker in the Trackers link in the EBEC Tools & Resources tab.

2. RETIREMENT PLANS

Key items in the Retirement Plans task include:

Practice Notes: [Qualified Retirement Plan Fundamentals](#)
[ERISA Retirement Plans Investment Resource Kit](#)
[ERISA Fiduciary Duties](#)
[401\(k\) Plans: Understanding the Rules](#)

Annotated Templates: [Annual Funding Notice \(Single-Employer Defined Benefit Plan\)](#)
[Eligible Rollover Distribution Notice \(Non-Roth Contributions\)](#)

3. HEALTH AND WELFARE PLANS AND AFFORDABLE CARE ACT (ACA)

The [Affordable Care Act Resource Kit](#) which appears in the [Health and Welfare Plans](#) task consists of more than 30 practice notes, checklists, annotated forms, and clauses. Other key items to review within the [Health and Welfare Plans](#) task include:

Practice Notes: [ACA Employer Shared Responsibility Mandate](#)
[COBRA Compliance and Enforcement](#)
[HIPAA Privacy, Security, Breach Notification, and Other Administrative Simplification Rules](#)

Annotated Templates: [COBRA Rights General Notice \(Smart Form\)](#)
[HIPAA Business Associate Agreement \(Smart Form\)](#)

Checklists: [Claims Procedure ERISA Requirements Checklist \(Group Health Plans\)](#)

4. ERISA AND INTERNAL REVENUE CODE NOTIFICATIONS

ERISA and the Internal Revenue Code require that plan-related notices are sent to participants and beneficiaries (and sometimes to the IRS, DOL, and PBGC) regarding employer-administered employee benefit plans. Key items in the Retirement Plans and Health and Welfare Plans tasks include:

Practice Notes: [Qualified Retirement Plan Notices Resource Kit](#)
[Electronic Disclosure Rules \(ERISA Safe Harbors\)](#)

Annotated Templates: [QJSA Notice \(Defined Benefit Plan\)](#)

Checklists: [Open Enrollment Notices Checklist \(Health and Welfare Plans\)](#)
[Participant Disclosure Checklist \(ERISA and Qualified Retirement Plan\)](#)

5. EMPLOYMENT, INDEPENDENT CONTRACTOR, AND SEVERANCE ARRANGEMENTS

Key items to review within the [Employment, Independent Contractor, and Severance Arrangements](#) task include:

Practice Notes: [Executive Employment Agreement Negotiation and Drafting \(Pro-employer\)](#)
[Executive Employment Agreement Insights: From High Stakes to Competing Interests](#)
[Section 409A and Severance Arrangements](#)
[Section 409A Resource Kit](#)

Annotated Templates: [Executive Employment Agreement \(Pro-employer\) \(Smart Form\)](#)
[Executive Separation Agreement \(Pro-employer\)](#)

6. INCENTIVE AND EQUITY-BASED COMPENSATION

Key items in the [Incentive and Equity-Based Compensation](#) task include:

Practice Notes: [Equity Compensation Plan Design for Public Companies](#)
[Profits Interests as Incentive Compensation](#)
[Global Equity Plan Design and Implementation](#)

Annotated Templates: [Omnibus Incentive Compensation Plan \(Public Company\)](#)
[Change-in-Control Agreement](#)

Training Video: [Employee Benefits & Executive Compensation Equity Plan Resources: How-to Video](#)

7. NONQUALIFIED DEFERRED COMPENSATION

Key items to review within the [Nonqualified Deferred Compensation](#) task include:

Practice Notes: [Supplemental Executive Retirement Plan Design and Compliance](#)
[Section 409A Correction of Document Failures](#)
[Section 409A Correction of Operational Failures](#)

Annotated Templates: [Nonqualified Deferred Compensation Plan](#)

Clauses: [Section 409A Clauses for Compensation Agreements](#)

8. CORPORATE TRANSACTIONS

Key items to review within the [Corporate Transactions](#) task include:

Practice Notes: [Section 409A Issues in Corporate Transactions](#)
[Equity Award Treatment in Corporate Transactions](#)
[Employment and Employee Benefits Issues in Carve-Out Transactions](#)
[Section 280G Parachute Payment Determinations and Calculations](#)
[Corporate Transactions EBEC Resource Kit](#)

Clauses: [Employee Benefits and Labor Clauses \(Asset Purchase Agreement\) \(Pro-seller\)](#)
[Employee Benefits and Labor Clauses \(Asset Purchase Agreement\) \(Pro-buyer\)](#)

9. ERISA ISSUES IN PRIVATE EQUITY FUNDS

Find the following resources by clicking on the [Retirement Plans](#) task of the [EBEC practice area page](#).

Then click on the [ERISA and Fiduciary Compliance](#) subtask. Key items to review related to this topic:

Practice Notes: [Plan Asset Regulation and the Look-Through Rule under ERISA](#)

Annotated Templates: [Benefit Plan Investor Side Letter Agreement \(Private Equity Fund Meeting 25% Test\)](#)

10. PUBLIC COMPANY COMPENSATION GOVERNANCE AND DISCLOSURE

Key items in the [Public Company Compensation Governance and Disclosure](#) task include:

Practice Notes: [CD&A Drafting](#)
[Equity Awards Disclosure under Section 16 of the Exchange Act](#)
[Form S-8 Registration Statement Drafting and Filing](#)