

# Employee Benefits and Executive Compensation

Deferred Compensation Arrangements  
ERISA  
ESOPs  
Group Health Programs  
Non-Qualified Plans  
Qualified Retirement Plans  
Section 125 Cafeteria Plans  
Stock Incentive Plans  
Stock Options  
Tax-Sheltered Annuities



Many businesses state that their employees are their greatest assets. That's almost always true. But attracting and keeping productive employees in today's competitive marketplace, while realizing a return on this investment, is a challenge.

The benefit plans offered by employers are increasingly important factors in maintaining a highly qualified staff and avoiding the costly cycle of hiring and training employees only to have them move on. Losing key employees has an adverse impact on productivity and morale. In many businesses, it can also mean losing key clients.

We help employers negotiate executive employment contracts that often have both special compensation programs, such as stock incentive plans, and protective agreements such as non-compete or non-disclosure clauses.

Innovation can mean as much as compensation in the battle to attract highly sought after executive talent. There are complex rules and regulations governing some benefits such as retirement and group health plans. We help our clients meet regulatory and reporting requirements. We also analyze the tax consequences of various options, both for the employer and employees.

Usually, employers want employees with experience. When you hire us, you get the benefit of our experience with the whole spectrum of benefit options, including

- Pension, profit sharing, and 401(k) plans
- Group health plans
- Non-qualified deferred compensation plans
- Stock incentive plans
- 403 (b)
- 409 A
- 457

In addition, we assist plan fiduciaries in understanding their powers and responsibilities under the Employee Retirement Income Security Act of 1974 (ERISA) and other applicable law.

When you consider the investment you make in hiring and training employees, especially highly skilled or upper management personnel, it makes sense to invest in keeping them. Our Employee Benefits and Executive Compensation Group can help. We assist you in weighing many options for benefits and creating packages that give employees incentives to stay.

**BOSE  
McKINNEY  
& EVANS LLP**  
ATTORNEYS AT LAW