



SpencerFane®

Executive Compensation

EXPERIENCE

- Represented the boards of large tax-exempt entities in the process of negotiating and drafting employment agreements and special nonqualified retirement arrangements for executives of those entities.
- Created a special type of deferred compensation arrangement for the General Manager of a public utility, thereby allowing for fully vested deferrals in excess of the usual Section 457 limits.
- Added qualified supplemental executive retirement programs (or QSERPs) to qualified pension plans as a way of allowing executives to receive additional deferred compensation that is fully protected from the claims of their employers' creditors.
- Advised employers on the permissible integration of a 401(k) plan with a nonqualified deferred compensation arrangement, particularly in view of the constraints imposed by Section 409A of the Tax Code.

RELATED PRACTICES

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