



**Rebecca Cottrell**

Counsel

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Rebecca Cottrell is a counsel specializing in executive compensation and employee benefits law, and is a member of O'Melveny's Tax Practice and Executive Compensation & Employee Benefits Practice.

Rebecca's experience includes:

- representing clients in connection with all employee benefits and compensation-related aspects of corporate transactions;
- drafting and analyzing equity and non-equity based annual and long-term incentive arrangements, non-qualified deferred compensation plans, employment, severance and change in control arrangements;
- the tax rules governing the taxation of compensation arrangements, including the imposition of excise taxes on certain change in control golden parachute payments under Section 280G and the taxation of nonqualified deferred compensation plans under Section 409A; and
- securities laws and SEC rules governing compensation plans and arrangements and related disclosure requirements.

Prior to joining O'Melveny, Rebecca served as an auditor for the Internal Revenue Service in its Small Business and Self-Employed Division.

**Admissions**

*Bar Admissions*  
California

**Education**

Loyola Law School, Los Angeles, J.D.  
Loyola Law School, Los Angeles,  
LL.M., Taxation  
The Master's University, B.A., Political  
Studies