



Chris Del Rosso

Partner

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Chris Del Rosso guides public and private companies in structuring executive compensation plans and advises clients with respect to the interconnected SEC reporting, corporate governance, tax, and ERISA issues for all types of executive compensation plans and arrangements. Chris regularly advises private equity clients and public companies on the treatment of executive compensation plans and arrangements in the context of mergers, acquisitions, private equity investments, public offerings and other corporate transactions. Chris' practice also focuses on providing ERISA advice to private equity, mezzanine, and hedge funds.

Experience

- The design and implementation of equity and non-equity based annual and long-term incentive arrangements, non-qualified deferred compensation plans, employment, severance and change-in-control arrangements;
- The securities laws and SEC rules governing compensation plans and arrangements and related disclosure requirements;
- The Internal Revenue Code rules governing the taxation of compensation plans and arrangements, including the tax rules limiting deductibility of executive compensation under Section 162(m), imposing excise taxes on certain change in control parachute payments under Section 280G, and governing the taxation of (and imposition of excise taxes on) nonqualified deferred compensation arrangements under Section 409A; and

Admissions

Bar Admissions

California

New York

Education

Georgetown University, J.D., *cum laude*

Georgetown University, B.S., *magna cum laude*

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- The fiduciary responsibility provisions of ERISA with respect to the investment of pension plan assets, including VCOC, REOC and other plan assets issues.

Professional Activities

- Certified Public Accountant, Maryland

Honors & Awards

- Recognized by *The Legal 500 US* for Employee Benefits, Executive Compensation and Retirement Plans: Transactions (2020-2022)