



# Executive Compensation & Employee Benefits

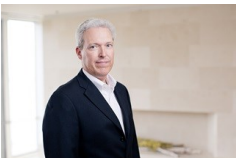
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## Accolades

"With its national coverage and depth of expertise, the firm's bet-the-company labor and employment litigation practice is very well known."

*Legal 500 US*

## Overview

O'Melveny's executive compensation and benefits team helps companies, boards of directors, and executives navigate the full range of matters relating to the interconnected tax, securities law, corporate governance and ERISA issues that impact executive compensation and benefit arrangements. Our clients include large public companies, start-ups, and everything in between.

We provide insight and guidance in wide range of areas, including:

- Equity and non-equity based annual and long-term incentive arrangements, non-qualified deferred compensation and retirement plans, employment, severance and change-in-control arrangements and other types of executive compensation
- Securities law rules governing executive compensation plans and arrangements and related disclosure requirements and strategies
- Shareholder activism and shareholder advisory firm opinions on

- executive compensation topics
- Complex tax rules that impact executive compensation arrangements, including Section 409A's deferred compensation rules, Section 280G's "golden parachute" rules and Section 162(m)'s deduction limits
- Negotiation and implementation of employment, change in control and executive separation agreements
- Tax-qualified single employer and multiemployer retirement plans, including governmental audits and investigations and defense against a broad range of ERISA actions
- Fiduciary-responsibility provisions of ERISA with respect to the investment of pension-plan assets, including VCOC, REOC, as well as issues arising from ESOPs and other forms of employee ownership

## Clients

- Alaska Air Group
- CenturyLink
- Edison International
- Edwards Lifesciences
- Kilroy Realty Corp
- Lions Gate Entertainment
- Norwegian Cruise Lines
- Verizon
- Warner Bros.
- Western Digital
- Yahoo!

## Related Practices

- Corporate Governance
- ERISA Litigation
- Labor & Employment
- Mergers & Acquisitions
- Tax