

Introduction to the 2025–2026 Edition

Executive Compensation for Emerging Growth Companies, 4th edition, is a practical handbook for public and private businesses. It outlines the latest ideas about executive compensation and includes annotated forms that can be used every day. Many of the forms include alternate clauses, along with guidance on the benefits and detriments of each approach.

Updates to this edition include:

- Updated Chapter 2: Definition of covered employee
- Updated Chapter 2: Incentive stock options (§§ 421, 422, and 424)—Exercise of incentive stock option—Alternative minimum tax
- Updated Chapter 3: Other Dodd-Frank compensation rules—Disclosures relates to grants of stock options and stock appreciation rights (“SAR”)