

# Summary of Contents

## Volume 1

- Chapter 1. Nonqualified Deferred Compensation Plans
- Chapter 2. Section 83
- Chapter 3. Top-Hat Plans
- Chapter 4. An Excess Benefit Plan
- Chapter 5. An Election to Defer Compensation
- Chapter 6. Rabbi Trusts
- Chapter 7. Secular Trusts
- Chapter 8. Split-Dollar Life Insurance
- Chapter 9. Corporate-Owned Life Insurance

## Volume 2

- Chapter 10. Parachute Payments
- Chapter 11. Section 457 Plans
- Chapter 12. Tax Withholding
- Chapter 13. Securities Law
- Chapter 14. Deferred Compensation Plans in Mergers and Acquisitions
- Chapter 15. International Employee Benefits
- Chapter 16. Executive Compensation and Bankruptcy
- Chapter 17. A Profits or Carried Interest

### Appendices

- Appendix A. Summary of ERISA Requirements Applicable to Nonqualified Deferred Compensation Plans
- Appendix B. Rabbi Trust—Model Provisions (IRS Revenue Procedures 92-64 and 92-65)
- Appendix C. Failure to Comply with Section 409A

NONQUALIFIED DEFERRED COMPENSATION PLANS

Appendix D. DOL Guidance Regarding Alternative Method of  
Compliance with The Reporting and Disclosure  
Requirements of ERISA for Top-Hat Plans

Appendix E. Salary Deferrals and Multiple Retirement Plans

Appendix F. M&A Memo

**Table of Laws and Rules**

**Table of Cases**

**Index**