2026-2027 Edition Highlights

By Bruce J. McNeil

This unique work provides step-by-step guidance to draft accurate and complete nonqualified retirement plans. It offers expert analysis of the law as well as discussion of specific points of law on nonqualified deferred compensation plans.

The author, an expert in this area, walks you through this particularly complex area of practice, providing insightful practical guidance while covering such relevant topical areas as:

- Assignment of income doctrine
- Cash equivalency doctrine
- Participant-directed investments
- Securities law
- Expanded coverage of Section 457(f) of the Internal Revenue Code
- Determination of normal retirement age
- Deferral of additional amounts
- Expanded coverage of shadow or nonqualified 401(k) plans
- Other recent amendments and private letter rulings

Highlights in this Edition include:

- *Newly revised* Chapter 2 Section 83
- *Newly revised* Chapter 3 Top-Hat Plans
- *Newly revised* Chapter 5 An Election to Defer Compensation
- *Newly revised* Chapter 12 Tax Withholding
- *Newly revised* Chapter 16 Executive Compensation and Bankruptcy

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