

# Project Summary



Compensation & Benefits Advisory Services, LLC

## General Consulting

### Impacted Companies

- All Companies

### Consulting Services

- Tax consulting
  - IRC Sections 162(m), 409A, 280G, 4999, 83, 421 - 423
  - ASC 740 Accounting for Income Taxes
  - FIN 48 Uncertain Tax Positions
  - Employer deductibility and timing of deductions
  - Employee taxation
  - Income and employment tax reporting and withholding
- ASC 718 Accounting for Stock Based Compensation (including valuations)
- Compensation plan design for executives, outside directors, and broad groups of employees (cash and equity-based compensation)
- Mergers and acquisitions due diligence
- Reasonable compensation analysis
- Employee communications
- Litigation support

### Key Stakeholders

- Tax
- Legal
- HR
- Finance/Accounting

### Deliverables

- Oral/e-mail correspondence
- Formal memorandum of advice
- Opinion letters
- Valuation reports
- Employee communications materials