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Taxation and Funding of Nonqualified Deferred Compensation

A Complete Guide to
Design and Implementation

Second Edition

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Michael G. Goldstein, Marla Aspinwall : Taxation and Funding of Nonqualified Deferred Compensation: A Complete Guide to Design and Implementation (Insurance Counselor) before purchasing it in order to gage whether or not it would be worth my time, and all praised Taxation and Funding of Nonqualified Deferred Compensation: A Complete Guide to Design and Implementation (Insurance Counselor):

There are a variety of compensation and financial planning issues that can be addressed by nonqualified deferred

compensation (NQDC) arrangements. NQDC is essentially a compensation arrangement that provides for the payment of cash, property or benefits and does not come within one of the categories of deferred compensation arrangements which are "qualified" under applicable tax statutes. Written by specialists in the field, *Taxation and Funding of Nonqualified Deferred Compensation* defines the perspective of both the employee and employer in using this sophisticated planning tool. In this primer, the authors demonstrate how NQDC can provide solutions to complex compensation issues and provide up-to-date information on: The ways that NQDC can be tailored to serve the needs of employers and employees, and the tax consequences for each; Differences in the timing of NQDC benefits under income tax and FICA rules; The requirements for a NQDC plan to be exempt from some or all of ERISA; Opportunities to minimize potential estate and income taxes on death benefits paid under NQDC; How Section 457 of the IRC is applicable to NQDC arrangements for tax-exempt organizations and the unique burdens this puts on state and tax-exempt employers and their employees; How NQDC impacts social security benefits, and when the risk of forfeiture should be structured to lapse in order to avoid substantial reductions in these payments; Using NQDC with other plans, including split-dollar and 401(k) wrap plans; Issues with financial accounting and securities laws

About the Author Michael G. Goldstein is President and CEO for Summit Alliance Executive Benefits, LLC, and is a national authority on executive compensation, taxation, estate planning, and corporate law. He was previously a senior tax partner with the St. Louis, Missouri, office of Husch Eppenberger, LLC. Marla Aspinwall is a partner in the Executive Compensation practice group in the Los Angeles office of Loeb Loeb LLP, where she works with employers and compensation consultants across the country to design innovative ways to provide incentive, equity, deferred compensation, life and disability benefits to highly compensated executives.