

N E W O R L E A N S



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# 20th Annual NASPP Conference

## Practical Guidance in a Time of Change

### Top Ten Reasons You Need to Attend the 20th Annual NASPP Conference

1. You'll leave with the full picture of how Say-on-Pay, the Dodd-Frank Act, media outrage over executive compensation, and changing shareholder expectations are reshaping stock and executive compensation—and the real-world, practical solutions you need to respond to this changing landscape.
2. Three landmark keynotes: Meredith Cross, Director of the SEC's Division of Corporation Finance on proxy disclosures; Nell Minow, Director and Co-Founder of The Corporate Library/GMI on executive compensation; and top industry leaders on the future of equity compensation.
3. Executive compensation is in the cross-hairs like never before. The "9th Annual Executive Compensation Conference," led by the nation's top authorities—and included in the NASPP Conference at no extra charge—will provide the latest up-to-the-moment guidance that you need to make sure your executive pay passes muster with shareholders.
4. You do not want to head into the next proxy season unprepared. "Tackling Your 2013 Compensation Disclosures: The 7th Annual Proxy Disclosure Conference" will be a "must" for anyone involved in executive compensation and proxy disclosures.
5. Restricted stock and unit plans present some of today's toughest challenges: Find out how companies are grappling with them in our one-day, intensive pre-conference session, "Advanced Issues for Restricted Stock."
6. Economic conditions and financial pressures are forcing companies to implement more creative stock plans and solutions than ever before; make sure you keep up with the many sessions on innovative and leading-edge plan design.
7. Learn key practice pointers and insider tips on the latest shareholder hot-button issues, such as pay-for-performance, clawbacks, compensation disclosures, Section 162(m) and more.
8. Every year brings a slew of new tax regs, rulings and other pronouncements—and 2012 is no exception—the NASPP Conference brings you the latest updates straight from the IRS and Treasury.
9. International laws impacting stock compensation continue to evolve at a rapid pace—keep up with the many sessions on global plans.
10. A strong network is an invaluable resource; build yours with the unparalleled networking opportunities at the Conference.

# 2 20<sup>th</sup> Annual NASPP Conference Schedule

## Monday, October 8

- 7:30 AM – 8:30 AM **Breakfast and Registration for Pre-Conference Programs**
- 8:30 AM – 5:00 PM **Advanced Issues for Restricted Stock**
- 8:30 AM – 5:20 PM **Tackling Your 2013 Compensation Disclosures: The 7<sup>th</sup> Annual Proxy Disclosure Conference**
- 5:30 PM – 7:30 PM **Registration / Opening Reception**

## Tuesday, October 9

- 7:00 AM – 7:50 AM **Registration / Continental Breakfast**
- 7:50 AM – 8:00 AM **Opening Remarks**
- 8:00 AM – 8:30 AM **Keynote Presentation: “Nell Minow Speaks on Executive Pay”**
- 8:30 AM – 9:30 AM **Plenary: “The Investors, Proxy Advisors and Directors Speak to Each Other”**
- 9:30 AM – 10:00 AM **Session Change**
- 10:00 AM – 11:15 AM **Session I**
- 1.1 Executive Compensation Conference: How to Work with the Proxy Advisors: Navigating the Say-on-Pay Minefield
  - 1.2 Preserve Your Reserve (and Your Sanity): Conquering Challenges in Tracking your Share Reserve (also offered in session III)
  - 1.3 SEC Reporting and Accounting Basics for Stock Plan Professionals
  - 1.4 Avoiding the Oops: ESPP Missteps
- 11:15 AM – 11:45 AM **Break**
- 11:45 AM – 1:00 PM **Session II**
- 2.1 Executive Compensation Conference: Putting Your Best Foot Forward: How to Ensure Your Pay Practices Pass
  - 2.2 The Cash Alternative: What, When and How
  - 2.3 Social Insecurity: Challenges of International Social Security Taxes
  - 2.4 That’s Impossible! Theory vs. Reality of Plan Design
  - 2.5 Withhold Now or Forever Speak Your Piece
  - 2.6 Oops, I Did It Again! Equity-Related Mistakes: How to Prevent and Fix Them (also offered in session IV)
- 1:00 PM – 2:15 PM **Lunch**
- 2:15 PM – 3:30 PM **Session III**
- 3.1 Executive Compensation Conference: Say-on-Pay Shareholder Engagement: The Investors Speak
  - 3.2 Liking Global Equity: Learning from Facebook’s Successful Communication and Compliance Strategies
  - 3.3 The IRS and Treasury Speak
  - 3.4 Equity Compensation Crossfire: Cutting-Edge Plan Design (also offered in session IV)
  - 3.5 Making Your Vendor Relations More Effective
  - 3.6 Preserve Your Reserve (and Your Sanity): Conquering Challenges in Tracking your Share Reserve (also offered in session I)
- 3:30 PM – 4:00 PM **Refreshment Break**
- 4:00 PM – 5:15 PM **Session IV**
- 4.1 Executive Compensation Conference: Say-on-Pay: The Director’s Perspective and Say-on-Pay: How to Tackle All the Hot Button Issues (*this session will run until 5:30 PM*)
  - 4.2 Risky Business: Ten Ways to Protect Your Equity Programs
  - 4.3 The Amazing Race: Revisiting Global ESPPs
  - 4.4 Top Tax Issues Affecting Your Equity Plan: Opportunities and Pitfalls
  - 4.5 Oops, I Did It Again! Equity-Related Mistakes: How to Prevent and Fix Them (also offered in session II)
  - 4.6 Equity Compensation Crossfire: Cutting-Edge Plan Design (also offered in session III)

## Wednesday, October 10

- 7:00 AM – 8:00 AM **Continental Breakfast**
- 8:00 AM – 9:00 AM **Keynote: The Future of Equity Compensation**
- 9:00 AM – 9:15 AM **Awards Presentation**
- 9:15 AM – 9:45 AM **Session Change**
- 9:45 AM – 11:00 AM **Session V**
- 5.1 Double Session: Freedom to Choose: What You Need to Know About Choice of Law Provisions AND Protecting Your Company from State Abandoned Property Rules
  - 5.2 Section 16 and Rule 144 Considerations in Today’s Market
  - 5.3 The Consultants Speak: Hot Topics in Executive Compensation
  - 5.4 Top Ten Considerations for Securing Corporate Tax Deductions for Equity Awards on a Worldwide Basis
  - 5.5 Supercharging Your Stock Option Grants
- 11:00 AM – 11:30 AM **Refreshment Break**
- 11:30 AM – 12:45 PM **Session VI**
- 6.1 Value and Valuations: Making Sense of Long-Term Incentive Data (also offered in session VIII)
  - 6.2 Election 2012! The Campaign Trail and Equity Compensation (also offered in session VII)
  - 6.3 The Better Part of Valor: Discretion in Performance Share Plans
  - 6.4 Tracking Disqualifying Dispositions: The Hunt for Tax Deductions
  - 6.5 The Mod Squad: A Guide to Modification Accounting
  - 6.6 Keeping Up with the Updates
- 12:45 PM – 2:00 PM **Lunch**
- 2:00 PM – 3:15 PM **Session VII**
- 7.1 Paying for Performance in an Unpredictable Market (also offered in session VIII)
  - 7.2 Managing Mobile Employees at Home and Abroad
  - 7.3 Walking the Jagged Line of Providing Tax Information (also offered in session IX)
  - 7.4 Catch 22s: Perplexing Paradoxes of Equity Compensation
  - 7.5 To ISS or Not to ISS: Equity Plan Governance in the Age of Unreason
  - 7.6 Election 2012! The Campaign Trail and Equity Compensation (also offered in session VI)
- 3:15 PM – 3:45 PM **Refreshment Break**
- 3:45 PM – 5:00 PM **Session VIII**
- 8.1 Key International Updates
  - 8.2 Issues and Answers on Clawback Provisions
  - 8.3 Section 162(m): Keeping Your Executive Compensation Deductions Safe from the Tax Man
  - 8.4 Paying for Performance in an Unpredictable Market (also offered in session VII)
  - 8.5 Value and Valuations: Making Sense of Long-Term Incentive Data (also offered in session VI)

## Thursday, October 11

- 8:00 AM – 9:00 AM **Continental Breakfast**
- 9:00 AM – 10:15 AM **Session IX**
- 9.1 Mythbusters for Stock Plans: What Public Companies Can Learn from Recent IPOs
  - 9.2 50 Ways to Pay (and Tax) Your Board of Directors
  - 9.3 Matchmaker, Matchmaker... Make Me a Match: Hiring a “Perfect 10” in a Complex World
  - 9.4 Walking the Jagged Line of Providing Tax Information (also offered in session VII)
- 10:15 AM – 10:45 AM **Refreshment Break**
- 10:45 AM – 12:00 PM **Session X**
- 10.1 Deliverance: Delivering Plan Shares in Compliance with Securities Rules
  - 10.2 From Chaos to Calm: Communicating Tax Essentials to Employees While Maintaining Your Sanity (and Theirs)
  - 10.3 Breaking Up Is Hard to Do: Executives, Terminations, and Equity Compensation

## Why the NASPP Conference?

Another crazy season of Say-on-Pay votes, as well as ever-increasing shareholder and media scrutiny, will dramatically impact pay practices. You cannot afford to fall behind in this rapidly changing environment; it is critical that you—and your staff—have the best possible guidance.

The NASPP is the unquestioned leader in providing essential guidance to all those involved with any role in stock and executive compensation. The NASPP Conference offers 45+ sessions covering timely, cutting-edge practices, as well as crucial “nuts and bolts,” led by more 100 industry luminaries who will share their best-practice pointers.

With public scrutiny and huge exposure at stake like never before, this is the one Conference you cannot afford to miss.

## Who Should Attend?

Every public company (as well as those about to go public)—and every firm that counsels companies—will want to have people in attendance, including those who design, draft, implement and administer plans.

The Conference is designed for professionals whose responsibilities relate, directly or indirectly, to stock plan design, administration and/or regulatory compliance. Stock plan administrators, compensation and human resource professionals, attorneys, consultants, accounting professionals, corporate secretaries, and others involved with any aspect of equity compensation will benefit from attending this Conference.

## The Speakers

A partial list of featured speakers this year includes:

- Meredith Cross, SEC
- Nell Minow, The Corporate Library/GMI
- Donna Anderson, T.Rowe Price
- Anne Chapman, Capital Research and Management
- Michelle Edkins, BlackRock
- Bob McCormick, Glass Lewis
- Carol Bowie, ISS
- Jesse Brill, Editor, *The Corporate Counsel*; Chair, NASPP
- Peter Romeo, Hogan Lovells

- Alan Dye, Hogan Lovells, Section16.net
- David Lynn, TheCorporateCounsel.net, former SEC Chief Counsel
- Stephen Tackney, IRS
- Mike Kesner, Deloitte Consulting
- Mark Borges, Compensia
- Ira Kay, Pay Governance
- Joe Vaccarino, Morgan Stanley Smith Barney
- Kevin Crain, Bank of America Merrill Lynch
- James Wulforst, E\*TRADE Financial
- Bill Dunn, PwC
- Barbara Baksa, NASPP

## BONUS: 9<sup>th</sup> Annual Executive Compensation Conference at No Extra Cost!

CompensationStandards.com’s “Say-on-Pay Workshop: 9<sup>th</sup> Annual Executive Compensation Conference” is offered on October 9 and included in the NASPP Conference at no extra cost. Say-on-Pay has put executive compensation in the cross-hairs like never before. This critical Conference—led by the nation’s top authorities—will provide the latest up-to-the-moment guidance that you need to make sure your executive pay passes muster with shareholders.

## PRE-CONFERENCE Tackling Your 2013 Compensation Disclosures: The 7<sup>th</sup> Annual Proxy Disclosure Conference

Do not head into the next proxy season unprepared. “Tackling Your 2012 Compensation Disclosures: The 7<sup>th</sup> Annual Proxy Disclosure Conference” will be a “must” for anyone who has any role in setting/approving compensation or the preparation or review of proxy statements.

## Advanced Issues for Restricted Stock

The use of restricted stock and unit awards continues to grow, yet many practices for these programs remain a challenge, such as administering tax withholding, acceleration of vesting upon retirement, and management of dividends and dividend equivalents. Offered on October 8, in advance of the NASPP Conference, this intensive one-day program will go beyond the basics

to present best practices for the more technical aspects of these plans.

## Continuing Education

**CLE:** Continuing Legal Education (CLE) credits in various states will be available to attendees.

**CEP:** Certified Equity Professionals (CEPs) can earn continuing education credits.

**CPE:** Attendees that pay a \$100 administrative fee can earn CPE credits for the NASPP Conference and Advanced Issues for Restricted Stock course. Attendees must observe the required sign-in/out procedures all sessions; visit [Naspp.com](http://Naspp.com) for more information.

## Travel Arrangements

We have negotiated special rates at the Hyatt Regency New Orleans, where the Conference will be held. Call (888) 421-1442 and mention the NASPP (or use the direct hotel link available on [Naspp.com](http://Naspp.com)) for reservations. We expect the hotel to be sold out and encourage you to make your reservations early.

Visit [Naspp.com](http://Naspp.com) for information on airline and rental car discounts.

## Cancellations: No Refunds

All registrations are non-refundable.

## Exhibit Hall

Don’t miss this invaluable opportunity to see demonstrations and compare products and services, all in one location. The leading compensation and benefits consultants, third-party administrators and other service providers will be available in our extensive exhibit hall. All exhibitors qualify for the Proposal Assistance Program for the 2013 Conference—this benefit alone is worth the cost of exhibiting.

Sponsors can qualify for ad space on the [Naspp.com](http://Naspp.com) home page, Conference page, and in emails promoting the Conference (distributed to a mailing list of over 20,000)! For information call (925) 685-9271 or visit [Naspp.com](http://Naspp.com).

## Contact Us

For questions concerning registration, please contact the NASPP at (925) 685-9271 or [naspp@naspp.com](mailto:naspp@naspp.com).

# Panel Descriptions

## Keynote Addresses

### Nell Minow Speaks on Executive Pay October 9, 8:00 AM

We are thrilled to announce that Nell Minow, Director and Co-Founder of The Corporate Library/GMI, will present the opening keynote address on executive compensation at the “20th Annual NASPP Conference” and “9th Annual Executive Compensation Conference” on October 9.

Nell Minow is known for not pulling any punches when it comes to any topic; she is a candid and enthusiastic speaker. One reporter profiling her said: “I’ve long suspected that the seven most terrifying words to a corporate executive are, ‘I have Nell Minow on Line Two.’” Nell will be addressing executive compensation, corporate governance and movies (she has a second career as the “Movie Mom”) in her keynote; don’t miss it—you’re going to want to hear what she has to say.

### The Future of Equity Compensation October 10, 8:00 AM

The leaders in the banking and brokerage industries have a very large ear to the ground to predict the future for our industry. They utilize Washington, leading industry experts, and their own vast experience to carve a path ahead; their vision and actions have a significant impact on how you manage your plans, your employees and what’s in store for equity compensation. Join leaders of three prominent institutions for a candid discussion of their vision for stock compensation.

Featuring Joe Vaccarino, Managing Director, Morgan Stanley Smith Barney; James Wulforst, President, E\*TRADE Financial; and Kevin Crain, Managing Director, Bank of America Merrill Lynch and moderated by Elizabeth Dodge, VP, Product Management, Stock and Option Solutions.

### Meredith Cross on Proxy Disclosures October 8, 11:45 (during the 7th Annual Proxy Disclosure Conference)

As Director for the SEC Division of Corporation Finance, Meredith Cross has stated that one of her imperatives is ensuring that the proxy voting process work well—and that includes effective executive compensation disclosures. She’ll provide an update on her priorities for today’s proxy disclosures. Remarks from SEC Staffers at past Conferences have been groundbreaking; Meredith’s keynote is sure to be equally as enlightening.

## Latest Legislative & Regulatory Developments

### Election 2012! The Campaign Trail and Equity Compensation

With potentially big changes in store, this gripping session—just prior to the November election—will provide an in-depth look at the legislative and regulatory forecast to help you understand how the upcoming elections, legislative agenda and regulatory actions are likely to affect your company and your executives.

- Mike Andresino, Posternak Blankstein & Lund
- Bill Dunn, PwC

### The IRS and Treasury Speak

Featuring key IRS and Treasury staffers, this always popular session will focus on difficult issues that have arisen during the past year over new tax laws, regulations and changes in government positions. The panelists will discuss recent tax developments and provide an update on various ongoing projects at the IRS and Treasury that impact stock compensation.

- Elizabeth Drigotas, Deloitte Tax
- Stephen Tackney, IRS Office of Chief Counsel
- Deb Walker, Deloitte Tax

### Section 16 and Rule 144 Considerations in Today’s Market

Today’s volatile market and media criticisms of executive compensation have heightened the importance of having spotless Section 16 and Rule 144 procedures. Hear the leading authorities on Section 16 and Rule 144 discuss evolving case law, news from the plaintiffs’ bar, recent reporting developments, and guidance from the SEC on these complex and highly visible areas of compliance. Join the most respected experts in these areas!

- Bob Barron, Independent Consultant
- Jesse Brill, NASPP
- Alan Dye, Hogan Lovells
- Peter Romeo, Hogan Lovells

### Key International Updates

International regulations change at the speed of light; have your stock plans kept pace? This expert panel will cover key tax and legal changes around the world—as well as enforcement activity that may warrant immediate response—and provide you with a clear action plan of issues to consider and steps to take to address recent changes.

- Amit Banker, Ernst & Young
- Valerie Diamond, Baker & McKenzie
- Cheryl Spielman, Ernst & Young
- Brian Wydajewski, Baker & McKenzie

### Social Insecurity: Challenges of International Social Security Taxes

Social tax rates outside the United States can be higher than income tax rates and often require matching payments by the employer; ignorance of how these taxes apply to stock compensation can result in a shockingly large corporate tax bill. Gain an understanding of the social tax treatment of equity awards in an international context and hear planning strategies for reducing costs.

- Andrew Gewirtz, KPMG
- Ed Kennedy, KPMG
- Brad Veltkamp, Bank of America

### SEC Reporting and Accounting Basics for Stock Plan Professionals

Are your lawyers and accountants speaking a different language? This session will provide a plain English translation! From Forms 10-K, 10-Q, and 8-K, to proxy statements—to Section 16 reporting and more—this panel will explain SEC disclosures that apply to stock plans and present tips for working more effectively with your legal and finance groups to prepare these high-visibility filings.

- Stephen Coolbaugh, Jones Day
- William Murphy, Ernst & Young
- Dean Tsipis, Reynolds American

## Plan Design & Redesign

### The Consultants Speak: Hot Topics in Executive Compensation

Hear candid guidance from the top consultants about where we have gone astray—and how to make the necessary fixes. These experienced experts will share straight talk on the latest issues, challenges, and best practices for executive compensation.

- Irv Becker, Hay Group
- Blair Jones, Semler Brossy Consulting
- Ira Kay, Pay Governance
- Don Nemerov, Grant Thornton

### To ISS or Not to ISS: Equity Plan Governance in the Age of Unreason

Proxy advisors—such as Glass Lewis and ISS—can be a key factor in whether a stock plan proposal is successful, but is full compliance with their guidelines inevitable? Featuring case studies and a veteran proxy solicitor, this panel will explore how to overcome challenges of proxy advisor guidelines and determine if they are right for your stock plans, as well as how to combat a negative recommendation.

- Jon Burg, Radford
- Reid Pearson, Alliance Advisors
- Amy Wood, Cooley

## Equity Compensation Crossfire: Cutting-Edge Plan Design

Even Jon Stewart couldn't take on this panel of equity compensation titans as they debate the pros and cons of cutting-edge plan designs that challenge the status quo. Find out which of today's most innovative plan designs might be right for your company as this opinionated panel argues the perspectives of cost vs. benefits and discusses the merits of each plan.

- Terry Adamson, Radford
- Barbara Baksa, NASPP
- Jennifer Kirk, Google
- Michael McInahan, Fidelity
- Russell Miller, ClearBridge Compensation Group

## Issues and Answers on Clawback Provisions

If your stock compensation isn't subject to a clawback provision now, we expect that it soon will be once the SEC wraps up its Dodd-Frank rulemaking in this area. Many companies are getting ahead of the game. You can too when you learn fundamental design considerations—such as who should be subject to clawback provisions and for how long, use of discretion and enforcement considerations and tax considerations for both the company and executives.

- AmyLynn Flood, PwC
- Mike Melbinger, Winston & Strawn
- Mark Poerio, Paul Hastings

## Breaking Up Is Hard to Do: Executives, Terminations, and Equity Compensation

The treatment of equity awards upon termination of an executive—for any reason including retirement, resignation, cause, or a CIC—is one of the most complex areas of stock compensation. This panel will discuss what is permissible—from acceleration of vesting to non-compete provisions—as well as current trends. In addition, our experts will share common traps and practice pointers for addressing tax, accounting and securities law implications associated with the design and administration of termination provisions.

- Ashlie Lawton, Cooley
- David Schmidt, James F. Reda & Associates

## Paying for Performance in an Unpredictable Market

The key to pay-for-performance lies in goal-setting. Hear unique approaches to incentive plan design that address goal-setting in a volatile market while taking into account investor expectations. Key take-aways from this presentation include strategies for setting goals, common pay-for-performance pitfalls, a methodology for examining shareholder

expectations, and disclosure tips and best practices.

- Yonat Assayag, Clearbridge Compensation Group
- Mark Borges, Compensia
- Rose Marie Orens, Compensation Advisory Partners

## 50 Ways to Pay (and Tax) Your Board of Directors

Director compensation is evolving quickly—too quickly for some investor activists. This expert panel will highlight current trends as well as practices for administration and delivery of equity awards to non-employee directors. The session will also address US tax issues related to directors' compensation—including stock and cash deferral programs—and US taxation and reporting requirements that apply to non-US directors.

- Narendra Acharya, Baker & McKenzie
- Richard Reilly, Baker & McKenzie
- Fred Whittlesey, Compensation Venture Group

## That's Impossible! Theory vs. Reality of Plan Design

Reality check—consultants and attorneys who are involved in the design of stock plans seldom consider the practical aspects of administering those plans. A wonderful idea in theory may result in a plan that is impossible to administer or unproductive in practice. Using real-world examples, this presentation will discuss frequently problematic plan features and suggest tactical alternatives.

- Mark Fischer, Phillips-Van Heusen
- Alan Nadel, Strategic Apex Group
- Martha Steinman, Hogan Lovells
- Dan Walter, Performensation

## The Amazing Race: Revisiting Global ESPPs

Are the benefits of a global ESPP worth the costs? This panel will discuss balancing the goal of offering a worldwide ESPP while staying as compliant as possible and will explore how to navigate around legal and administrative roadblocks, as well as appropriate expectations for non-US participation.

- Jon Doyle, International Law Solutions
- Robert Hartley, BMC Software
- Wendy Jennings, Riverbed Technology
- Kathryn Lloyd, Accenture

## The Cash Alternative: What, When and How

Equity awards settled in cash and cash awards paid out in equity could be the next

sleeping giants in compensation. Using a case-study approach, this panel will explore the various forms of these hybrids and why—and how—companies are implementing them. Our experts will paint a picture of key legal and accounting issues that may arise and other considerations to prepare for before putting your cash on the table.

- Myrna Hellerman, Sibson Consulting
- Takis Makridis, Equity Methods
- Thomas Welk, Cooley

## Best Practices in Equity Compensation

### Preserve Your Reserve (and Your Sanity): Conquering Challenges in Tracking your Share Reserve

Effectively managing and monitoring the shares available under your stock plan is essential to the success of your equity compensation program. Learn real-world solutions for common issues that arise in administering your share reserve, including managing multiple reserves, fungible share counting, variable performance awards and foreign sub-pools.

- Megan Arthur, Cooley
- Denise Miller, Adobe Systems
- Julie Mrozek, Stock & Option Solutions
- Magali Salomon, Sunpower

### Liking Global Equity: Learning from Facebook's Successful Communication and Compliance Strategies

Facebook is known for innovation and their stock compensation programs are no exception. Hear their strategies for keeping their equity programs in worldwide compliance and aligned with their business goals. The presenters will share practical tips on everything from educating employees to managing tax and legal compliance.

- Laura Becking, Orrick
- Amira Dallafior, Facebook
- Sara Spengler, Facebook

### Value and Valuations: Making Sense of Long-Term Incentive Data

The nexus of stakeholders focused on dollar-denomination of stock awards perpetuates the need for a multi-method approach to valuation for compensation strategy and planning. This session illuminates the numerous approaches to both "value" and "valuation" of stock awards, how methods can be integrated to balance the needs of the company, shareholders, and employees—and how to communicate value to those stakeholders.

- Terry Adamson, Radford

# Panel Descriptions

- Billy Vitense, Starbucks
- Fred Whittlesey, Compensation Venture Group

## The Better Part of Valor: Discretion in Performance Share Plans

As companies add performance features to equity awards, many want to preserve an element of discretion for the compensation committee to mitigate the difficulty of setting goals and manage compensation risk. This session will analyze the SEC's new position on disclosure of discretionary performance awards, while also exploring the accounting, Section 162(m) and shareholder considerations of providing discretion over payouts.

- Brian Frost, Towers Watson
- Arthur Kohn, Cleary Gottlieb
- Paula Todd, Towers Watson

## Deliverance: Delivering Plan Shares in Compliance with Securities Rules

Pitfalls below! Securities registration requirements are some of the least understood and most overlooked areas of compliance for stock plans. This session will walk through how the 1933 Act applies to stock plans, provide tips on how to ensure compliance and offer suggestions on what to do if a violation is discovered.

- John Cannon, Shearman & Sterling
- Kenneth Laverriere, Shearman & Sterling
- Doreen Lilienfeld, Shearman & Sterling

## Mythbusters for Stock Plans: What Public Companies Can Learn from Recent IPOs

Wow—what we can learn from companies doing *everything* differently? This panel of plan administrators at recent-IPO companies will identify myths around public company stock plans and blow them up by walking you through their experiences ...or are the myths real?

- Paz Dizon, Tesla Motors
- Laura Reis, Zynga
- Marianne Snook, Stock & Option Solutions
- Jacobin Zorin, LinkedIn

## Freedom to Choose: What You Need to Know About Choice of Law Provisions

Choice of law provisions may seem unimportant but don't be fooled—the law governing a plan can affect both its operation and validity. This expert panel will analyze the legal standards governing the validity of choice of law provisions, including the hot topics of choice of forum and venue and exclusive forum bylaws.

- Keith Bishop, Allen Matkins
- Rolin Bissell, Young Conaway Stargatt & Taylor
- Nancy Wojtas, Cooley

*Double session with “Protecting Your Company from State Abandoned Property Rules.”*

## Protecting Your Company from State Abandoned Property Rules

A sleeping topic gets dangerous. With numerous state budgets in crisis, states have turned their attention to abandoned property as a major source of revenue—tightening up rules and enforcement practices and focusing on employee equity. Find out about the latest tactics being used by states and learn simple steps to protect both the company and employees.

- Jennifer Borden, Unclaimed Property Recovery & Reporting
- Joshua McGinn, AST Equity Plan Solutions
- Barbara Wallace, Oracle

*Double session with “Freedom to Choose: What You Need to Know About Choice of Law Provisions.”*

## Taxation & Accounting

### Top Tax Issues Affecting Your Equity Plan: Opportunities and Pitfalls

This panel—featuring veteran tax practitioners and a key IRS Staffer—will focus on tax opportunities and potential pitfalls for stock compensation, including discussion of Sections 83, 162, 409A, 457A, 402(b), and 3121(v). Come away with a framework around which to consider the tax efficiency and compliance of your plans and an understanding of the different tax regimes that apply to equity, phantom equity and performance bonus arrangements.

- Elizabeth Buchbinder, Ernst & Young
- Catherine Creech, Ernst & Young
- Jeffrey Kroh, Groom Law Group
- Stephen Tackney, IRS Office of Chief Counsel

### Section 162(m): Keeping Your Executive Compensation Deductions Safe from the Tax Man

Section 162(m) may seem straight-forward, but the devil truly is in the details. Designed for everyone, not just tax professionals, this panel will use a case study approach to help you understand some of the most common pitfalls, how to spot issues, and how to make sure your plans are compliant.

- Danielle Benderly, Perkins Coie

- Ellie Kehmeier, Creekview Consulting
- Art Meyers, Choate Hall & Stewart

## Withhold Now or Forever Speak Your Piece

Tax withholding remains one of the most challenging aspects of administering stock compensation programs. This session will highlight administrative and legal concerns for tax withholding while explaining how to anticipate and avoid potentially administratively burdensome situations, including challenges and pitfalls related to share withholding, Section 83(b) elections, FICA withholding over multiple pay periods, death and divorce, non-US taxes and more!

- Bill Dunn, PwC
- Wendy Jennings, Riverbed Technology
- Ameena Majid, Seyfarth Shaw
- Donna Spinola, McKesson

## The Mod Squad: A Guide to Modification Accounting

Infiltrate the wild world of modification accounting for stock compensation, from common termination-related modifications to modifications of performance awards and ESPPs. Our intrepid panel of experts will explain the required accounting in plain English and suggest administrative strategies for dealing with tax accounting, EPS and incremental expense.

- Elizabeth Dodge, Stock & Option Solutions
- Raul Fajardo, Qualcomm
- Kevin Hassan, PwC

## Tracking Disqualifying Dispositions: The Hunt for Tax Deductions

Disqualifying dispositions have long been the “white whale” of stock compensation. Because tax deductions can be a critical offset to stock plan expenses, it is crucial that plan administrators develop a solid method of tracking sales of ISO and ESPP shares. From captive brokers to technology-assisted surveying solutions, this panel will discuss best practices as well as innovative solutions to hunt down dispositions. Special attention will be paid to increasing survey response rates and obtaining cooperation from former employees.

- Jane Borneman, Qualcomm
- Kris Raj, Morgan Stanley Smith Barney
- Jeannette Wheeler, OptionEase

## Top Ten Considerations for Securing Corporate Tax Deductions for Equity Awards on a Worldwide Basis

Are you leaving money on the table when it comes to tax deductions for overseas participants? Learn the ‘Top Ten’ considerations for securing corporate tax

deductions around the world for equity awards. Our budget-crunching panelists will share their real-life experiences and practical solutions for adopting and maintaining processes to secure this valuable corporate tax benefit.

- Laura Becking, Orrick
- Michael Bussa, Ernst & Young
- Jill Hemphill, General Electric

## Managing Mobile Employees at Home and Abroad

Mobile stock plan participants present numerous challenges, including constantly fluctuating tax regulations, frequently changing demographic data, and potentially increased tax burdens. Moreover, protecting the company from tax exposure can conflict with the business goal of delivering value to key employees. Learn about Amazon’s approach to balancing compliance against risk, how to effectively engage the various internal stakeholders to review tax positions, and how to implement practical solutions.

- Kim Hackman, Amazon.com
- Mark Miller, Deloitte Tax
- Rive Rutke, Deloitte Tax

## Administration & Communication Practices

### Oops, I Did It Again! Equity-Related Mistakes: How to Prevent and Fix Them

Given the complexity regarding equity compensation programs, it is no surprise that mistakes are often made and unexpected situations arise. This panel will expand on last year’s packed session to focus on a whole new set of common mistakes, suggesting after-the-fact solutions as well as preventative measures. You will have an opportunity to suggest mistakes for the panel to discuss in advance of the Conference.

- Matthew Johnson, Sidley Austin
- John Kelsh, Sidley Austin
- Richard Robbins, Morningstar

### Risky Business: Ten Ways to Protect Your Equity Programs

This panel of popular speakers will look at various types of risk related to equity plans, what your responsibilities are to mitigate this risk, and ten easy ways to protect not just your company and employees, but also yourself.

- Lori Brennan, UBS Financial Services
- Emily Cervino, Fidelity
- Renee Deming, Cooley
- Joe Purdy, Solium Capital

### Supercharging Your Stock Option Grants

Think there’s no point in explaining the time value of options to employees? Think again!

This panel will present research showing that communicating time value can significantly change how employees view their stock options. The panel will also offer strategies for explaining time value—and a company case study will dispel the myth that time-value information is too much trouble to provide and too difficult for employees to comprehend.

- Larry Bohrer, Charles Schwab
- Bill Dillhoefer, Net Worth Strategies
- Anne Farrell, Miami University
- Clinton Shoap, Cargill

### Walking the Jagged Line of Providing Tax Information

Are you finding it necessary to help your plan participants navigate year-end tax forms, including Forms 3921 and 3922, Form 1099-B, and new state forms? And when does this assistance cross over the line into tax advice? This session will offer practical solutions for helping employees understand their tax forms—without transgressing into giving tax advice.

- Boyd Brown, Intel
- Lyn Hughes, Franklin Templeton Investments
- Ruth McAllister, Computershare

### Making Your Vendor Relations More Effective

Explore the human side of stock plan administration to discover what your software or administrative provider is really doing (and what they aren’t)! By knowing the line between vendor and in-house administrator, you can better manage your vendors and priorities as administrator. An often overlooked skill that can’t be overvalued!

- Jennifer Baehr, NASPP
- John Hammond, AST Equity Plan Solutions
- Erin Madison, Broadcom
- Larry Petz, Dana Holding

### Catch 22s: Perplexing Paradoxes of Equity Compensation

This panel will examine surprising paradoxes in stock compensation—including common administrative practices that can have unfortunate legal consequences, jurisdictional conflicts in the laws that govern stock plans, and other catch-22 situations. This panel of seasoned professionals will analyze each situation and offer practical solutions.

- Suzanne Bentley, Nvidia
- Emily Cervino, Fidelity
- Jennifer George, Orrick
- Andrew Schwartz, Computershare

### Matchmaker, Matchmaker... Make Me a Match: Hiring a “Perfect 10” in a Complex World

Never make a bad hiring decision again!

This nuts & bolts panel will offer tools and strategies for developing job descriptions, creating job postings, leveraging your industry network, interviewing, making final selections, and developing a growth plan to improve retention. You will walk away with a “Perfect 10” checklist, a soft skills benchmarking tool, situational and behavioral interview questions, ideas for creating candidate self-assessment surveys, skills quizzes, and more!

- Andrea Best, Stock & Option Solutions
- Ingrid Freire, Genentech
- Carrie Kovac, Symantec

### Avoiding the Oops: ESPP Missteps

One mistake in your ESPP could disqualify the entire plan! This session will provide valuable insights on preventing potentially disastrous ESPP missteps, such as ill-conceived plan provisions, handling ESPPs from acquired companies, dealing with changes in status, overlooked and misunderstood tax requirements, poor participation and management reporting.

- Valerie Diamond, Baker & McKenzie
- Carol Rutlen, Rutlen Associates
- Bernice Toy, Independent Consultant

### Keeping Up with the Updates

How do you keep your company compliant with ever changing global laws—and do it at a reasonable cost? Fortunately, there are very impressive resources available to members in the NASPP Global Stock Plans Portal that can help keep you up-to-date and make your work with outside advisors more effective. This panel explains how you can best use the Portal resources to monitor changes and foster continued compliance.

- Shoshana Litt, Jones Day
- Jennifer Namazi, NASPP
- Louis Rorimer, Jones Day
- Marlene Zobayan, Rutlen Associates

### From Chaos to Calm: Communicating Tax Essentials to Employees While Maintaining Your Sanity (and Theirs)

From required IRS forms to the supplemental reports and statements you and your providers distribute, employees receive a mountain of confusing tax paperwork at year-end—it’s a wonder any of them can figure out how to report stock transactions on their tax returns! This session will deliver practical strategies and tools to help you simplify the often confusing world of tax documents for your employees.

- Inta Abele, Charles Schwab
- Rachel Murillo, E\*TRADE Financial
- Madori Playford, Infoblox
- Jacobin Zorin, LinkedIn

### Session I

- 1.1 Executive Compensation Conference: How to Work with the Proxy Advisors: Navigating the Say-on-Pay Minefield
- 1.2 Preserve Your Reserve (and Your Sanity): Conquering Challenges in Tracking your Share Reserve (also offered in session III)
- 1.3 SEC Reporting and Accounting Basics for Stock Plan Professionals
- 1.4 Avoiding the Oops: ESPP Missteps

### Session II

- 2.1 Executive Compensation Conference: Putting Your Best Foot Forward: How to Ensure Your Pay Practices Pass
- 2.2 The Cash Alternative: What, When and How
- 2.3 Social Insecurity: Challenges of International Social Security Taxes
- 2.4 That's Impossible! Theory vs. Reality of Plan Design
- 2.5 Withhold Now or Forever Speak Your Piece
- 2.6 Oops, I Did It Again! Equity-Related Mistakes: How to Prevent and Fix Them (also offered in Session IV)

### Session III

- 3.1 Executive Compensation Conference: Say-on-Pay Shareholder Engagement: The Investors Speak
- 3.2 Liking Global Equity: Learning from Facebook's Successful Communication and Compliance Strategies
- 3.3 The IRS and Treasury Speak
- 3.4 Equity Compensation Crossfire: Cutting-Edge Plan Design (also offered in session IV)
- 3.5 Making Your Vendor Relations More Effective
- 3.6 Preserve Your Reserve (and Your Sanity): Conquering Challenges in Tracking your Share Reserve (also offered in session I)

### Session IV

- 4.1 Executive Compensation Conference: Say-on-Pay: The Director's Perspective and Say-on-Pay: How to Tackle All the Hot Button Issues
- 4.2 Risky Business: Ten Ways to Protect Your Equity Programs
- 4.3 The Amazing Race: Revisiting Global ESPPs
- 4.4 Top Tax Issues Affecting Your Equity Plan: Opportunities and Pitfalls
- 4.5 Oops, I Did It Again! Equity-Related Mistakes: How to Prevent and Fix Them (also offered in session II)
- 4.6 Equity Compensation Crossfire: Cutting-Edge Plan Design (also offered in session III)

### Session V

- 5.1 Double Session: Freedom to Choose: What You Need to Know About Choice of Law Provisions AND Protecting Your Company from State Abandoned Property Rules
- 5.2 Section 16 and Rule 144 Considerations in Today's Market
- 5.3 The Consultants Speak: Hot Topics in Executive Compensation
- 5.4 Top Ten Considerations for Securing Corporate Tax Deductions for Equity Awards on a Worldwide Basis
- 5.5 Supercharging Your Stock Option Grants

### Session VI

- 6.1 Value and Valuations: Making Sense of Long-Term Incentive Data (also offered in session VIII)
- 6.2 Election 2012! The Campaign Trail and Equity Compensation (also offered in session VII)
- 6.3 The Better Part of Valor: Discretion in Performance Share Plans
- 6.4 Tracking Disqualifying Dispositions: The Hunt for Tax Deductions
- 6.5 The Mod Squad: A Guide to Modification Accounting
- 6.6 Keeping Up with the Updates

### Session VII

- 7.1 Paying for Performance in an Unpredictable Market (also offered in session VIII)
- 7.2 Managing Mobile Employees at Home and Abroad
- 7.3 Walking the Jagged Line of Providing Tax Information (also offered in session IX)
- 7.4 Catch 22s: Perplexing Paradoxes of Equity Compensation
- 7.5 To ISS or Not to ISS: Equity Plan Governance in the Age of Unreason
- 7.6 Election 2012! The Campaign Trail and Equity Compensation (also offered in session VI)

### Session VIII

- 8.1 Key International Updates
- 8.2 Issues and Answers on Clawback Provisions
- 8.3 Section 162(m): Keeping Your Executive Compensation Deductions Safe from the Tax Man
- 8.4 Paying for Performance in an Unpredictable Market (also offered in session VII)
- 8.5 Value and Valuations: Making Sense of Long-Term Incentive Data (also offered in session VI)

### Session IX

- 9.1 Mythbusters for Stock Plans: What Public Companies Can Learn from Recent IPOs
- 9.2 50 Ways to Pay (and Tax) Your Board of Directors
- 9.3 Matchmaker, Matchmaker... Make Me a Match: Hiring a "Perfect 10" in a Complex World
- 9.4 Walking the Jagged Line of Providing Tax Information (also offered in session VII)

### Session X

- 10.1 Deliverance: Delivering Plan Shares in Compliance with Securities Rules
- 10.2 From Chaos to Calm: Communicating Tax Essentials to Employees While Maintaining Your Sanity (and Theirs)
- 10.3 Breaking Up Is Hard to Do: Executives, Terminations, and Equity Compensation

### Sign me up for the following programs:

#### 1. 20<sup>th</sup> Annual NASPP Conference (Oct. 8-11)

(Includes the "9<sup>th</sup> Annual Executive Compensation Conference")

- \$1695 for NASPP members
- \$2795 for non-members (become a member today and receive the member rate) – Walk-in registration, add \$100.
- \$100 – NASPP Conference CPE Credit  
This credit is for Certified Public Accountants (CPAs) only. CPE credit is not available for the 7<sup>th</sup> Annual Proxy Disclosure Conference. Visit [Naspp.com](http://Naspp.com) for more information.

#### 2. Advanced Issues for Restricted Stock (Oct. 8)

- \$795 for NASPP Conference registrants
- \$995 for non-registrants/NASPP members
- \$1595 for non-registrants/non-members

#### 3. 7<sup>th</sup> Annual Proxy Disclosure Conference (Oct. 8)

- \$795 for NASPP Conference registrants  
– Visit [CompensationStandards.com](http://CompensationStandards.com) or [TheCorporateCounsel.net](http://TheCorporateCounsel.net) to register if you aren't attending the NASPP Conference.

#### 4. Video Webcast: 7<sup>th</sup> Annual Proxy Disclosure Conference/9<sup>th</sup> Annual Executive Compensation Conference

– Visit [CompensationStandards.com](http://CompensationStandards.com) or [TheCorporateCounsel.net](http://TheCorporateCounsel.net) to register.

To register additional attendees, please copy this form and submit separate forms for each registrant.

Name \_\_\_\_\_ Title \_\_\_\_\_

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### NASPP Trial Membership

[Note that by entering a membership, you qualify for all member discounts.]

All memberships expire on December 31, 2012.

- Individual Annual Membership (\$525)
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