Three Rivers Entrepreneur Network

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Compensation

Navigating Compensation Issues to Help Sail Past Risks & Litigation

Presented to:

The Three Rivers Entrepreneur Network January 17, 2012



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Presented by:

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Nothing in this presentation, including the answers to any specific questions, should be considered legal advice. Proper legal advice requires the establishment of an attorney-client relationship and fact-specific analysis and recommendations. The purpose of this presentation is to inform and stimulate thought.

Key Employer Issues

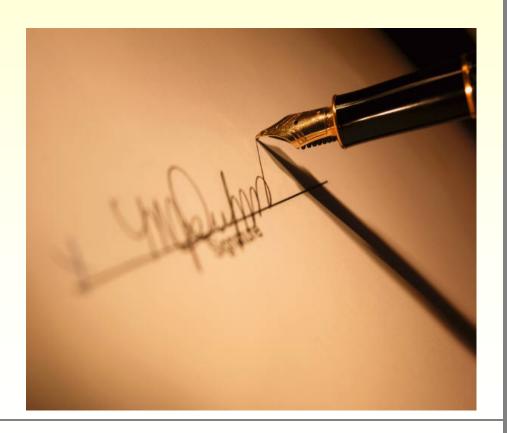
- 1. Employment Relationship
- 2. Overtime
- 3. Stock Options
- 4. Leave Laws
- 5. Miscellaneous Matters

Employment Relationship

Independent Contractor vs.

Employee

Economic Realities Test
Documentation
Verifications



Overtime

\$ vs. TimeWaiversRate CalculationsTechnology Traps



Stock Options

Types of Plans

Non-qualified Incentive ESPP

IRS Considerations

Income
AMT
Withholding



Leave Laws

Federal

FMLA

State (WA)

Family Care

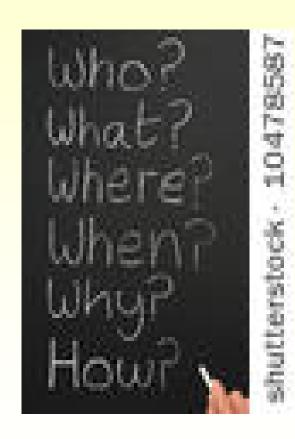
Family Leave

Domestic Violence, Sexual Assault, &

Stalking

Spouses of Deployed Military Personnel

Certain Emergency
Services Personnel



Interaction

THE CICOTTE LAW FIRM LLC ERISA AND EMPLOYEE BENEFITS + CORPORATE

Miscellaneous Matters

Gifts

Bonuses & Clawbacks

Compensatory Time
Off

Accrued PTB

Compensation
Discrimination

Compensation Plans

Leap Year @



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QUESTIONS & ANSWERS

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