



**Lowenstein Sandler's Employee Benefits & Executive Compensation Podcast:
Just Compensation**

**Episode 1 -
Welcome to 'Just Compensation'**

By [Andrew Graw](#) and [Megan Monson](#)
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Kevin Iredell: Welcome to the Lowenstein Sandler podcast series. I'm Kevin Iredell, Chief Marketing Officer at Lowenstein Sandler. Before we begin, please take a moment to subscribe to our podcast series at [lowenstein.com/podcasts](https://www.lowenstein.com/podcasts). Or find us on iTunes, Spotify, Pandora, Google podcast, and SoundCloud. Now let's take a listen.

Andrew Graw: Welcome to our employee benefits and executive compensation podcast, which we are calling Just Compensation. We're your hosts. I'm Andrew Graw. I Chair Lowenstein Sandler's Employee Benefits & Executive Compensation practice group.

Megan Monson: And I'm Megan Monson, Counsel in Lowenstein Sandler's Employee Benefits & Executive Compensation practice group.

Andrew Graw: This podcast is geared towards companies and senior executives by bringing you guidance and insight on common issues and hot topics related to all aspects of employee benefits and executive compensation.

Megan Monson: A few upcoming topics that we intend to hit on in the first few episodes are navigating the nuances of the Cobra subsidy under the American Rescue Plan Act, the application of the six month delay rule under code section 409A, common equity plan pitfalls, why a code section 409A valuation is important for granting stock options, early exercise stock options and the related implications, double vesting, restricted stock units and the benefits of these, founder stock, what to do if you miss the boat, and common benefits issues in bankruptcy. We plan to cover throughout this podcast, a wide variety of topics in the employee benefits and executive compensation space going forward.

Andrew Graw: Along the way, we'll have special guests, including other members of our practice group, lawyers from other practice areas, as well as individuals who work with companies that we deal with and other friends that will help us deal with and communicate these issues. For more information about our practice group visit www.lowenstein.com.

Megan Monson: Today's episode is intended to give you an overview as to why we started this podcast and what we're hoping to accomplish. Employee benefits and executive compensation is a niche practice area that involves navigating complex tax rules and ERISA. It takes an experienced team with practical

knowledge to ensure that companies and executives are adequately protected and represented while working through these issues.

Andrew Graw:

As we work through these issues in our practice, we come across a wide variety of issues that clients have brought to us, and we want to share them with you. We get a range of questions about things. Often, we get questions from a variety of clients that deal with similar issues. And we think that by bringing these podcasts to you, you'll benefit from the experiences of your colleagues in the industry, or simply colleagues in the benefits community who have faced these issues.

And if you haven't encountered these issues, you may encounter them in the future. Our experience ranges from everything you can imagine in the world of employee benefits and executive compensation, include employment agreements, mergers and acquisitions, bankruptcy, securities laws, 409A, and a whole host of tax and ERISA matters. So we think that you'll get a lot from these podcasts and look forward to bringing them to you.

Megan Monson:

Similar to what Andy just mentioned, our group, myself included, regularly advises businesses and C-suite executives. We represent a wide range of public and private company clients with varying sizes and across multiple industries. By having a wide array of experience, we're hoping to bring various perspectives to you throughout this podcast. We work on tax qualified plans, welfare plans, deferred compensation and equity awards. In addition, as Andy mentioned, we also regularly negotiate employment and separation agreements from both the company and executive standpoint. Due to looking at these issues from both the company and executive standpoint, we're able to identify and advise on potential problems, again, that we're hoping to raise throughout this podcast.

Lastly, we also focused our practice on employee benefits and executive compensation aspects of business transactions. This involves assisting with the transition of employee benefit arrangements, implementing new benefit arrangements, such as retention bonuses, management incentives and equity plans, working through complex 280G analysis, and completion of shareholder votes, as well as negotiating the terms of benefit deal documents. Our goal throughout our podcast is to touch on these various issues and topics that we see on a day-to-day basis and give practical guidance that you can use.

Andrew Graw:

And to follow up on what Megan just said, we plan to bring you practical insight into issues on topics that most companies face on a regular basis. We serve as essentially a help desk to many companies. And that will allow us to bring to you the kinds of issues that we deal with as a help desk for various clients. We'll bring you practical insight to those questions, something that you can take back and put into immediate practical use.

Along the way, as we said, we'll have some special guests, and they can provide their own unique perspectives and experiences on issues that they have seen in the employee benefits world. And hopefully, will help you resolve and deal with similar issues that you face in the future. We look

forward to you tuning in and joining us for our substantive discussions in the world of employee benefits and executive compensation.

Kevin Iredell:

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