

1. Record Nr.	UNINA9910825642203321
Autore	Reda James F.
Titolo	The compensation committee handbook // James F. Reda, Stewart Reifler, Michael L. Stevens
Pubbl/distr/stampa	Hoboken, New Jersey : , : John Wiley & Sons, , 2014 ©2014
ISBN	1-118-88125-7 1-306-57180-4 1-118-42083-7
Edizione	[Fourth edition.]
Descrizione fisica	1 online resource
Collana	Wiley Corporate F&A
Classificazione	BUS063000
Disciplina	658.3/2
Soggetti	Compensation management - United States Wages - Law and legislation - United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Intro -- Titlepage -- Copyright -- Foreword -- Preface -- Acknowledgments -- About the Authors -- PART One The Modern Compensation Committee -- CHAPTER 1 The Compensation Committee -- Board Structure: The Focus on Independence -- Compensation Committee Composition and Multiple Independence Requirements -- Compensation Committee Size -- Compensation Committee Charter -- Role of the Compensation Committee -- Role of the Compensation Committee Chair -- Duties and Responsibilities of the Compensation Committee -- Compensation Benchmarking -- The Importance of Compensation Committee Meeting Minutes -- Call to Action -- CHAPTER 2 Selecting and Training Compensation Committee Members -- The Role of the Nominating Committee -- Nomination and Selection of New Compensation Committee Members -- Time Commitment -- Diversity -- Attracting Candidates -- Conducting the Search -- How to Approach Candidates -- CEO Involvement in the Selection Process -- Making the Final Selection -- How to Say No -- What if the New Director Does Not Work Out? -- Benefits of an Educated Board -- Orientation of New Members -- Ongoing Training -- Outside Experts and Advisors -- CHAPTER 3 CEO Succession and Evaluation -- The

Relationship Between Pay and Succession Planning -- The Advantages of Effective Succession Planning -- The Succession Planning Process -- CEO Evaluation -- Notes -- CHAPTER 4 Director Compensation -- Overview -- Elements of Director Compensation -- Disclosure -- Trends in Director Compensation -- Conducting a Director Compensation Study -- PART Two Legal and Regulatory Framework -- CHAPTER 5 Corporate Governance -- Fiduciary Duties of Directors -- Practical Applications of Fiduciary Duty Rules -- Stock Exchange Corporate Governance Rules -- External Compensation Policies and Guidelines -- CHAPTER 6 Disclosure of Executive and Director Compensation -- Background. Compensation Discussion and Analysis -- The Tabular Disclosures -- Option Grant Practices -- Director Compensation -- Disclosure of Material Compensation Risk -- Compensation Disclosure Requirements for Smaller Reporting Companies -- Golden Parachute Compensation -- Pending Dodd-Frank Disclosure Requirements -- Beneficial Ownership Reporting -- Disclosure of Related Person Transactions -- Director Independence and Governance Disclosure -- Disclosure of Equity Compensation Plans -- Plan Filing Requirements -- Form 8-K -- Selected Provisions of Regulation S-K -- CHAPTER 7 Other Securities Issues -- Selected Dodd-Frank Provisions Relating to Executive Compensation -- Special Rules Regarding Stock Transactions -- NYSE/NASDAQ Rules: Approval of Equity Compensation Plans -- Selected Sarbanes-Oxley Provisions Relating to Executive Compensation -- CHAPTER 8 Tax Rules and Issues -- Overview -- Organizations Responsible for Federal Tax -- Major U.S. Tax Law and Issues -- CHAPTER 9 Accounting Rules and Issues -- Overview -- Organizations Responsible for Accounting Standards (Past and Present) -- New Equity-Based Compensation Accounting Rules -- Previous Equity-Based Compensation Accounting Rules Under U.S. GAAP -- Other Current and Past Accounting Standards -- CHAPTER 10 ERISA and Labor Law, Rules, and Issues -- ERISA Law and Regulations -- Labor Laws and Regulations -- ADEA Law -- PART Three Practical Applications -- CHAPTER 11 Executive Employment, Severance, and Change-in-Control Arrangements -- Background -- At-Will Employment Arrangements -- Contractual Employment Arrangements -- Fundamental Elements of a Written Employment Arrangement -- Process -- Types of Employment Arrangements -- Terms and Conditions Contained in Employment Arrangements -- CHAPTER 12 Incentive Compensation -- Useful Definitions and Abbreviations -- Cash versus Equity. Typical Plan Features and Designs -- Shareholder Approval Requirements -- Retention-Only Plans -- CHAPTER 13 Equity-Based Compensation -- Equity-Based Incentive Awards -- Stock Ownership and Retention Guidelines -- CHAPTER 14 Executive Pension-Benefit, Welfare-Benefit, and Perquisite Programs -- List of Programs -- Pension-Benefit Arrangements -- Welfare-Benefit Arrangements -- Perquisites -- APPENDIX A Selected SEC Rules, Regulations, Schedules, and Forms -- Securities Act of 1933, as Amended -- Securities Exchange Act of 1934, as Amended -- Forms -- Sarbanes-Oxley Act of 2002 -- Dodd-Frank Wall Street Reform and Consumer Protection Act -- Other -- APPENDIX B List of Organizations and Periodicals -- APPENDIX C List of Director's Colleges and Other Training Opportunities -- APPENDIX D Sample Compensation Committee Charters -- Human Resources Committee of the Board of Directors of AT&T Inc. -- Citigroup Inc. -- The Coca-Cola Company -- Intel Corporation -- The Home Depot Inc. -- Appendix E Sample Compensation Discussion and Analysis (CD&A) -- Google --

Sommario/riassunto

"New and updated information on the laws and regulations affecting executive compensation Now in a thoroughly updated Fourth Edition, The Compensation Committee Handbook provides a comprehensive review of the complex issues challenging compensation committees that face revised executive compensation disclosure regulations issued by the SEC, as well as GAAP and IFRS rulings and trends. This new and updated edition addresses a full range of functional issues facing compensation committees, including organizing, planning, and best practice tips. Looks at the latest regulations impacting executive compensation, including new regulations issued by the SEC, as well as GAAP and IFRS rulings and trends. Covers the selection and training of compensation committee members. Explores how to make compensation committees a performance driver for a company. Guides documentation requirements and timing issues. The Compensation Committee Handbook, Fourth Edition will help all compensation committee members and interested professionals succeed in melding highly complex technical information and concepts with both corporate governance principles and sound business judgment"--
