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Nota di contenuto	Executive Compensation Best Practices; Contents; Preface; What are Best Practices?; Organization of Book; Acknowledgments; Chapter 1: Introduction; Warren E. Buffett on Executive Compensation; CEO Compensation Theories; CEO Forced Exit Packages; Private Equity Compensation; Entertainment and Sports Celebrities; Benefits of Good Corporate Governance; Chapter 2: Motivating Executive Performance; Tying Performance to the Strategic Plan; Unintended Consequences; Firm Expansion and CEO Pay; Equity -Based Compensation; A New Role for CEOs; Satisfying Investor Expectations Minimum Equity Ownership RequirementsChapter 3: Peer Groups and Benchmarking; Adjusting the Peer Group; Peer Groups for Different Levels of Executives; Benchmarking; Lake Wobegon Effect; Benchmarking with Medians; Chapter 4: Competing With Private Equity Funds; Chapter 5: Explaining Executive Compensation to Shareholders; Introduction; Reconstructing Executive Compensation Disclosure for Shareholders; Chapter 6: Compensation Committee Ordinary Operations; SEC Action against Tyson Foods; Earnings on Deferred

Compensation; Practical Steps for Compensation Committees
Compensation Committees of Non-Profit Organizations
Chapter 7: Negotiating Executive Employment and Severance Agreements; Negotiating With New CEO Candidates; Negotiating With Existing CEOs; Best Practices Applicable to New and Existing CEOs; Council of Institutional Investors; Gross-Up Clauses; Retirement Arrangements; The Grasso Case; Section 409A of the Internal Revenue Code; Other Best Practices in Negotiating Employment or Severance Agreements;
Chapter 8: Compensation Committee Structure and Process; Creating Incentives for Good Corporate Governance; Disney Litigation
Chapter 9: Equity Incentive Choices
Overview of Equity Incentives for Key Employees; Dilution; Stock Option versus Stock Appreciation Rights; Restricted Stock versus SARs or Phantom Appreciation Plans; Phantom Plans; ISOs versus Non-ISOs; The Advantage of ISOs; Non-ISOs with Tax Reimbursement; The Tax Benefit to the Company;
Chapter 10: Option Granting Practices; Option Granting Practices; The Council of Institutional Investors; Equity Retention Practices;
Chapter 11: Director Compensation; Retainer and Differential Pay; Minimum Equity Requirements; Director Compensation Procedure and Process
Shareholder Approval
Perquisites, Repricing and Exchange Programs, Change in Control, and Severance Payments; Disgorgement;
Chapter 12: Negotiating for the Executive; CEO Turnover; New Candidates for CEO or Other Executive Positions; Employment Agreements with Private Equity Buyers of CEO's Business;
Chapter 13: Executive Compensation and Section 409A of the Internal Revenue Code; Background; Plans That Do Not Provide For the Deferral of Compensation; Nonqualified Deferred Compensation Plan-Plans That Provide For Deferred Compensation; Special Rule Applicable to Specified Employees
Change-in-Control Events

Sommario/riassunto

Executive Compensation Best Practices demystifies the topic of executive compensation, with a hands-on guide providing comprehensive compensation guidance for all members of the board. Essential reading for board members, CEOs, and senior human resources leaders from companies of every size, this book is the most authoritative reference on executive compensation.
