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Structuring Equity Compensation For Partnerships And LLCs: Considerations After Tax Reform

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SPEAKERS



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Partnerships and LLCs have several alternatives for providing equity compensation to their employees, including granting restricted equity, profits interests, and phantom (or "synthetic") equity.

Partnership and LLC equity compensation arrangements present executive compensation counsel with intricate design and structuring challenges, unlike corporate equity compensation, which is relatively straightforward.

The panel including Jim Browne and Lori Shannon, via Strafford Live CLE/CPE Webinar, discussed these challenges by providing a brief overview of the structuring and tax aspects of common corporate equity compensation plans that advisors and their clients may be familiar with, and then discussing in more detail the structuring and tax aspects of comparable equity compensation plans for partnerships and LLCs.

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