

## SERVICE

## Executive Compensation

We advise organizations, both public and private and small to large, on Canadian and cross-border complex and day-to-day compensation issues.



Compensation is a key driver of success. Osler's leading and seasoned multi-disciplinary Executive Compensation team leverages their deep experience, judgement and strong technical knowledge across a wide range of legal areas to provide practical, innovative, and tax-effective solutions.

Unique among Canadian law firms, our lawyers bring a 360° perspective that bundles tax, securities, employment, pensions, business, corporate governance and cross-border advice to provide effective and timely advice on executive compensation issues, regardless of complexity. Osler's clients benefit from:

- **the firm's long-established history of advising Canadian companies** on compensation arrangements for their Canadian employees. We draw upon our extensive experience advising companies with employees in every region in Canada, across every industry and at every growth stage – from emerging private companies to Canada's largest publicly traded companies.
- **cross-border expertise**, reflected in our strong understanding of U.S. tax and securities rules and practices, which we leverage to deliver practical solutions to our many U.S. clients for their Canadian employees, in addition to providing integrated solutions to our cross-border Canadian clients.
- **cross-functional advice which leads to better solutions and improved corporate governance**. Effective executive compensation advice demands strong technical knowledge from many relevant areas of law. Our Executive Compensation Group includes legal professionals with deep expertise in taxation, securities law, employment law, pensions and benefits, corporate law, disclosure and corporate governance, and is uniquely positioned to provide efficient, coordinated advice on the domestic and cross-border aspects of executive compensation programs.
- **creative and integrated solutions** that meet business needs, align with strategic objectives and mitigate risk. We help clients identify which arrangements provide the most appropriate incentives for employees and we are a trusted advisor to boards of directors and their compensation committees and private equity investors.

- **our transactional work experience** working with Osler's top tier M&A transaction practice enables us to address the complex compensation issues that arise in mergers & acquisitions, restructurings, private equity investments and public market transactions, when the highest levels of speed, precision, knowledge, experience and judgement are demanded.

## Practical, but sophisticated advice

Osler's Executive Compensation team regularly provides domestic and multinational businesses with innovative compensation and benefits solutions, including

- designing incentive and equity-based plans that align with business strategy and which manage risk appropriately
- implementing retention arrangements with key employees
- resolving conflicts in cross-border incentive and deferral plans, including with respect to U.S. deferred compensation (Section 409A)
- negotiating executive employment agreements, including change in control arrangements, non-competition/confidentiality provisions and severance arrangements
- integrating benefit and retirement plans post-merger
- evaluating supplementary retirement plans, and their related funding instruments
- advising on securities law issues, including executive compensation disclosure requirements under the Canadian and U.S. disclosure rules, compliance with short-swing trading rules, and securities registration or filing requirements
- creating incentive compensation clawbacks that meet regulatory requirements and business needs
- advising plan administrators on regulatory compliance for the administrator and their clients
- advising on the extension of foreign incentive arrangements, including U.K.-based incentive schemes, to Canadian employees

Our team regularly handles executive compensation issues at every age and every stage, from standard templates to complicated complex, cutting-edge bespoke arrangements. We understand that executive compensation is important to all of our clients, regardless of size, and we seek to bring the same commitment and practical approach to all our engagements.

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## Key Contacts



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