

Employee Stock Purchase Plan Essentials

Employee Stock Purchase Plans (ESPPs) are making a comeback! This course will develop the skills you need to oversee these complex and increasingly popular programs.

Section 423 qualified ESPPs are a win-win, providing a highly valued, tax preferred benefit to employees with no cash outflow and minimal expense for employers. But the particular structure of ESPPs results in many administrative challenges. This course will explain the regulatory and accounting framework and the day-to-day procedures critical to successfully implement and manage an ESPP.

Why this education is critical:

- Employee stock purchase plans pose unique challenges in administration and reporting.
- Compliance with Section 423 is tricky—one small mistake could disqualify the entire plan from preferential tax treatment.
- Accounting for an ESPP can be complex, especially if your plan offers resets, rollovers, or allows contribution changes.
- Failures to comply with the tax reporting requirements could result in substantial penalties.

How we present the course:

- Webcast sessions with industry experts will explore complex tax, accounting and administrative issues.
- Supplemental materials provide in-depth coverage of session topics.
- Interactive quizzes reinforce learning and test your comprehension of the materials presented.

All webcasts are archived and available online after the live presentation; you can listen to any part or all of a webcast again, at your convenience. You can begin the program at any time!

What we cover:

Two webcasts will cover a broad range of topics, including:

- Characteristics of ESPPs, including types of plans, features, offerings and purchase periods.
- Applicable tax law, income recognition, and reporting requirements.
- Accounting and valuation, including modification accounting for resets/rollovers and contribution changes.
- Communicating plan benefits to employees.
- Reporting and international issues.

Note: This course covers Section 423 qualified ESPPs only.

Visit Naspp.com for a complete webcast schedule and register today.

[Return the enclosed form or register online at Naspp.com today.](http://Naspp.com)

Registration

The NASPP's Online Education

Employee Stock Purchase Plan Essentials

Member Tuition \$245

- I would like to join NASPP on a No-Risk Trial Basis so that I can receive the member's tuition rate.
- Corporate Annual Membership (issuers only) (\$725 up to 3 employees; each add'l employee \$145)
 - Individual Annual Membership (\$575) (Service providers)

Non-Member tuition \$795

Call the NASPP for special pricing available for groups of 20 or more from the same company.

Please bill my credit card

Card Number: _____

Cardholder's Name: _____

VISA Master Card American Express Expiration Date: _____

Enclosed is my payment of \$ _____ **(Check payable to NASPP, Ltd.)**

I understand that registration provides access to the sessions for only one person and I agree not to copy, distribute or share in any manner the materials from this program.

Signature: _____ **Date:** _____

Name: _____ NASPP ID: _____ N/A

Title: _____

Company: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____ Fax Number: _____

E-mail address: _____

How long have you been a stock plan professional? _____ Years _____ months

Are you a CEP? Yes No

If yes, what level have you achieved? I II III

Issuer Company

Select all that apply

Your Role:

- CFO Corp Secretary Exec Comp
- Administration HR/Payroll Treasury
- Plan Design Plan Management
- Accounting/Taxation Legal/Compliance
- Other _____

Company Info:

Ticker: _____ Private

Exchange:

NYSE NASDAQ Other _____

Industry:

- High-Tech Fin/Ins Health Care
- Mfg/Const Real Estate Retail
- Service Travel/Leisure

Company Structure:

US Based Non-US Based

Employees:

- US only Overseas only Both
- <1,500 1,500-10K 10K-30K >30K

Service Provider

Select all that apply

Your Role:

- CEO Principal/Partner/Director
- Consulting Client Relationship
- Operations Administration
- Customer Service Project Mgmt
- Sales/Marketing Training/Education
- Business Analyst Information Systems
- Other _____

Company Info:

Does your company provide full administration outsourcing services?

- Yes No
- Compensation/Consulting
- Software
- Accounting
- Brokerage
- Transfer Agent
- Training/Education
- Other _____

Law Firm

Select all that apply

Your Role:

- Partner/Principal
- Associate/Staff Attorney
- Paralegal
- Legal Assistant
- Librarian
- Administrative Assistant
- Other _____

Company Info:

_____ Number of Lawyers

_____ Number of Offices

Overseas Office? Yes No

Dedicated Library Staff?

Yes No

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