



The National Center for  
Employee Ownership

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# 2008 Equity Update: Course Outline

For more information or to order, visit <http://www.nceo.org/training/equityupdate.html>

### Module 1: Accounting Topics

- Automatic Extension of Stock Option Terms
- Extension for Using the Simplified Method
- Staff Accounting Bulletin Number 110
- ZION Bancorporation ESOARS

### Module 2: Administrative/International Topics

- ISS 2008 Policy Updates
- 2008 US Policy Updates
- Global Equity Desk Reference—Stock Options
- Data Privacy
- Stock Purchase Rights
- Restricted Stock and RSUs
- UK Equity Updates
- New Zealand Equity Updates
- European Union Equity Updates
- India Equity Updates

### Module 3: Legal Issues

- Certified Equity Professional Institute Guidance, Procedures, Systems Report
- Management Reports on Internal Controls
- Revisions to Rules 144 and 145
- SEC Interpretive Guidance on Executive Compensation Disclosure
- Item 402 of Regulation S-K
- New Stock Option Practices
- Executive Compensation and FAS 123R
- Internet Availability of Proxy Materials
- Shareholder Proposals Relating to Electing Directors
- California Equity Compensation Rules
- California Department of Corporations
- New Exemptions for Employee Stock Options
- NASDAQ Updates
- SOX 404
- Sections 13(a) and 15(d)

### Module 4: Taxation

- 409A IRS Compliance Program
- 409A Roadmap
- 409A Stock Rights
- 409A Transition Relief
- Section 6039
- New IRS Guidance on Section 162(m)
- “Re-vesting” Previously Vested Stock
- Discounted Stock Options