

# Equity Compensation for Partnerships and LLCs

Practical Law will present a **75-minute webinar** addressing common issues and structures for partnership and LLC equity compensation.

The event will be Wednesday, June 21, 2017, 1-2:15 p.m. EDT.

Partnership and LLC equity compensation programs raise many of the same issues that arise with corporate equity compensation. However, because of the “flow-through” nature of partnership taxation, there are some unique planning opportunities and pitfalls that can arise in the realm of partnership equity compensation.

Topics will include:

- The difference between a “capital interest” and a “profits interest”;
- Profits interests subject to vesting restrictions;
- Tax Treatment of partnership and LLC equity awards upon various liquidity events; and
- Collateral tax and employee benefit consequences of partnership and LLC equity awards.

Presenters:

- Michael P. Spiro, Partner, Finn Dixon & Herling LLP
- Adam S. Mendelowitz, Associate, Finn Dixon & Herling LLP

A short Q&A session will follow.

**Register for the webinar.**