
Section 409A Checklist and Compliance Timeline

2005-12-02

Good faith compliance with the new deferred compensation rules under Section 409A has been required since January 1, 2005. While much of the transition relief related to the implementation of Section 409A has been extended until December 31, 2006, a number of year-end action items remain. Linked here are a [Section 409A Checklist and Compliance Timeline](#) and [presentation slides](#) from a recent presentation on this topic to assist you in identifying which agreements, plans and arrangements are subject to Section 409A, and to help you interpret the transition rules applicable to those items.

We recommend that you also review any modifications made to your compensation arrangements during 2005. Certain modifications may have inadvertently triggered the application of Section 409A to grandfathered or otherwise exempt arrangements, or may have caused an otherwise compliant arrangement to violate Section 409A. Remedial action taken during 2005, and possibly during 2006, may avoid any adverse consequences.

For more information on Section 409A compliance, please see our [recent corporate email alert](#), or contact:

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