

Christopher Potash is an executive compensation lawyer with broad-based experience in tax, corporate, securities, and other laws and regulations affecting executive compensation, and is the head of the Firm's executive compensation practice. He represents both public and private companies, both US and international, from closely held businesses, to private equity funds to Fortune 100 companies.

His experience includes:

- Advising US clients with respect to the design, drafting, implementation and operation of equity compensation arrangements, including stock options, stock appreciation rights, restricted stock, restricted stock units, performance awards, employee stock purchase plans, phantom awards, and profits interests.
- Advising UK and other international companies on the US aspects of their global equity compensation arrangements, including the US tax, federal and state securities laws, exchange rules, data privacy and other matters.
- Advising clients with respect to the design, implementation and operation of nonqualified deferred compensation arrangements, including deferred cash arrangements, elective deferral arrangements, supplemental retirement plans, rabbi and secular trust arrangements, and other nonqualified arrangements. Christopher has extensive experience with all aspects of Section 409A of the Tax Code, as well as the correction procedures under such section. He also has experience with the application of Section 409A to non-US arrangements and the strategies for addressing the potential Section 409A issues presented.
- Representing domestic and international clients with respect to the US executive compensation aspects of merger and acquisition transactions, including executive compensation due diligence, representation and warranties, covenants, Section 280G golden parachute payment provisions and employee matters, as well as assistance with post-closing integration of executive compensation arrangements.
- Design, implementation, and operation of director compensation arrangements.
- Design of change-in-control agreements, severance agreements, parachute payments and golden handcuffs.
- Advising US public companies regarding SEC disclosure of director and executive compensation and employee benefit arrangements in their annual proxy statements, including say-on-pay and CEO pay ratio disclosure under Dodd Frank.



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Admissions

New York
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Education

Albany Law School, J.D., *magna cum laude*
University of Chicago Law School
University of Rochester, B.A.,
Economics, *magna cum laude*

- Advising US public companies regarding corporate governance matters and best practices.

Professional and Civic Affiliations

- Member, Law360 Tax Editorial Advisory Board
- Member, The National Association of Stock Plan Professionals
- Member, American Bar Association
- Former Board Member, Grantmakers Forum of New York
- Former Board Member, Gilda's Club Rochester New York
- Coordinator, United Way of Greater Rochester, 2005 and 2006 Campaigns

Honors and Awards

- Named as *Best Lawyers*® 2019 Tax Law "Lawyer of the Year" in Rochester, NY
- Named as *Best Lawyers*® 2017 Tax Law "Lawyer of the Year" in Rochester, NY
- Named as *Best Lawyers*® 2016 Employee Benefits (ERISA) Law "Lawyer of the Year" in Rochester, NY
- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Tax Law and Employee Benefits (ERISA) Law
- Selected to the Upstate New York Super Lawyers list, 2007, 2012-2019
- Martindale-Hubbell DistinguishedSM Peer Review Rated
- Recipient, "Forty Under 40" Award, *Rochester Business Journal*, 2007

Publications

- Author, "Will Incentive Compensation Rules Spread?" *Rochester Business Journal*, May 20, 2016
- Board of Editors and Contributing Author, *White New York Business Entities*, Fourteenth Edition, LexisNexis, 2005
- Co-Author, "Dividing a Closely Held Corporation when a Couple Divorces," *Estate Planning*, February 1996

News

- "Cos. Hope For Easy Way Out of Employee Stock Option Rules," *Law360 Tax Authority*, October 15, 2018

Presentations

- Presenter, "The Section 409A Minefield: Employment Agreements," Harter Secrest & Emery's Labor and Employment Law Conference, April 5, 2017

