



# Virtual CLE

(considered live credit)

## EMPLOYMENT AGREEMENTS AND INTERNAL REVENUE CODE SECTION 409A

**TUESDAY, APRIL 8, 2025**  
**12 NOON | ZOOM**

Featuring:  
**Mark A. Smith, Partner**  
Barley Snyder



Dauphin County Bar Association  
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Harrisburg, PA 17101

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**Course description:** Please join us for a discussion of how you can avoid costly mistakes in your practice involving Internal Revenue Code Section 409A. Section 409A of the Internal Revenue Code is drafted very broadly - you may be surprised to learn of Section 409A's wide-ranging impact on employment agreements, severance arrangements, equity compensation, bonus arrangements, and settlement agreements. In fact, under Section 409A, deferred compensation includes any arrangement where compensation is earned in one year and paid in a later year. The tax penalties for noncompliance with Section 409A are severe and are imposed on the employee, not the employer. This program is geared toward all lawyers –not just those specializing in employment law – and is designed to help you understand when section 409A applies and when it does not so you can assist your clients in avoiding this tax trap.

### Registration for Tuesday, April 8, 2025 Virtual CLE

You MUST ALSO register for your zoom link [here](#)

\$15 Student Members | \$25 Paralegals | \$30 Members |  
\$50 Attorney non-members

**Registration Deadline: 10 AM, Tuesday, April 8, 2025**

Register online [here](#) or return form to: DCBA, 213 North Front Street, Harrisburg, PA 17101; Fax: 717-234-4582; Email: [Bridgette@dcba-pa.org](mailto:Bridgette@dcba-pa.org)

Name: \_\_\_\_\_

Attorney ID: \_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_ Enclosed is my check payable to the "DCBA" in the amount of \$15 for student members, \$25 for Paralegals, \$30 for members and \$50 for attorney non-members.

\_\_\_\_\_ Please charge my registration to my DCBA account.

**Registration can also be done via ACH debit [here](#).**