



naspp
National Association of
Stock Plan Professionals

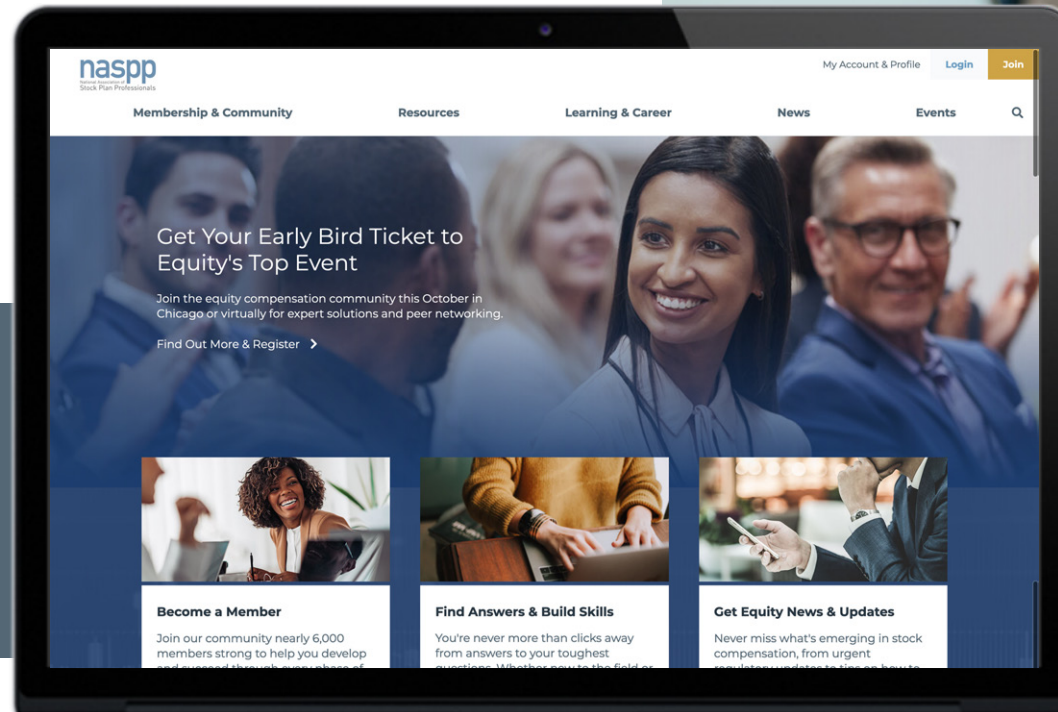
**Marketing
&
Advertising**

2022



Digital Advertising

NASPP.com provides vital education, resources, and solutions to the equity compensation community. With select placements on high-value, publicly-accessible pages, digital advertising on NASPP.com offers a great, sustained opportunity to showcase your brand and build traffic for your campaign.



12k+
Unique Monthly Users*

20k+
Monthly Sessions*

*Average Statistics

Digital Advertising On-Page Opportunities

NASPP Blog Homepage

The NASPP Blog homepage is a leading news source for stock plan professionals, featuring articles and how-to guidance published at least twice weekly. Get leaderboard placement on one of equity's top news sources.

NASPP Blog

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New Search



Filter by Topics



Editor's Picks



4 Trends in Trading Blackout Periods



Is Your Company's Equity Program a Glass Ceiling?



New Developments in Australian Tax and



Digital Advertising On-Page Opportunities

Resource Hub Topic Pages

Our Resource Hub features popular topic pages providing curated, authoritative content on many of stock compensation's most sought out domain areas in an all-in-one location. This is a great opportunity to align premium ad placement on select topics with your firm's offerings.

- Accounting For Stock Plans
- COVID-19
- Company Insiders
- Participant Education
- Private Company Stock Plans
- Proxy and Financial Reporting
- Stock Plan Administration
- Stock Plan Design
- Taxation of Stock Plans (USA)

Stock Plan Administration

Home / Stock Plan Administration

The nuts and bolts of the practical aspects of administering a stock plan.

Featured Resources

Guide to Restricted Stock and Unit Plans

Resource

[Learn More](#)

Administration Considerations in a Stock Split

Resource

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Excel Essentials for Equity Compensation

Webcast

[Learn More](#)

Go LEAN: Applying Process Efficiency Principles to Equity Plans

Webcast

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5 Trends in Stock Administration Staffing and Practices

Podcast

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What to Do About Post-Dated Terminations

NASPP Blog

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6k+

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Build brand awareness by featuring your company's latest products, services, news, and other opportunities in a sponsored email landing directly in the inboxes of the NASPP's targeted list of engaged equity compensation professionals.



Content & Thought Leadership Opportunities

Webinars

Whitepaper

Guest Blog

Equity Expert
Podcast

NASPP Advisor
Newsletter
Content



Webinars

Our member-exclusive webinars are a popular benefit bringing together expert speakers to share the latest developments and best practices in equity. Partner with the NASPP to create an insightful webinar that highlights your firm's expertise and aligns with our members' domain interests and needs.

- Inclusions: Promotional package (email, social, web), opt-in registration and attendee lists
- Options: NASPP moderator, NASPP-hosted landing page to direct clients



250-300+

Average Attendee
Audience

naspp

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Whitepaper

Have a whitepaper on a hot-button or evergreen equity comp topic you wish to share with a wider audience? Contribute your whitepaper to the NASPP's member-exclusive Resource Hub and receive added exposure to your content through our marketing channels.

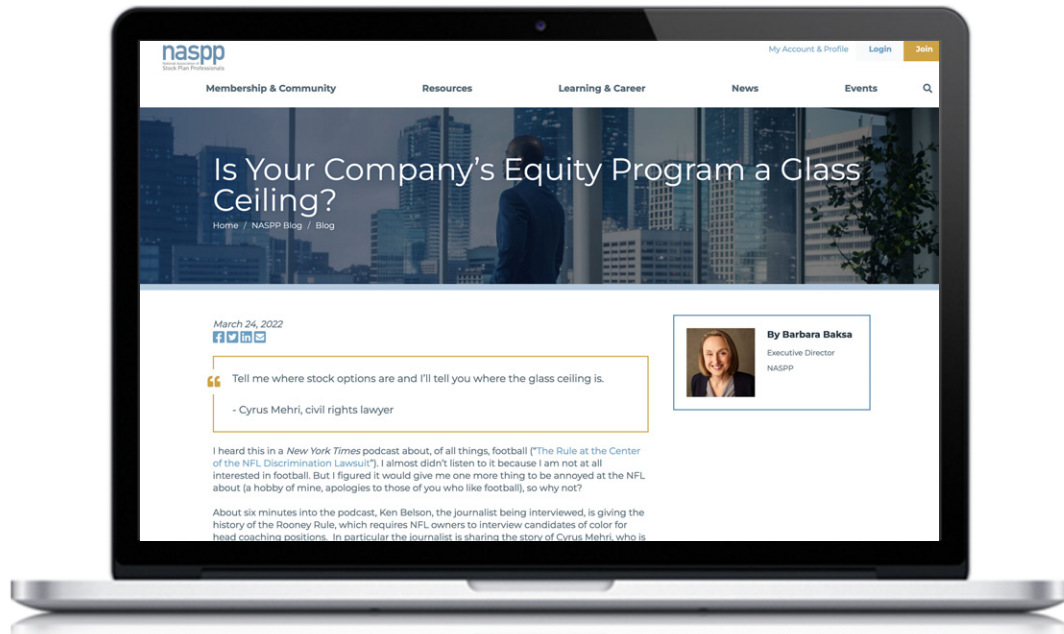
Your whitepaper will be marketed to our audience through a dedicated email, a post to our social channels, and an inclusion in our bi-weekly e-newsletter.



Guest Blog

The NASPP Blog, with over 10,000 collective visits per month, is a popular, publicly available source for what's trending. Your guest-authored blog is a great opportunity to demonstrate your expertise and deliver value to our members and readers. Your company logo will accompany your blog on NASPP.com.

All blogs are featured on our social channels and in our regular e-newsletter, The Equity Expert Brief, to drive traffic and engagement.

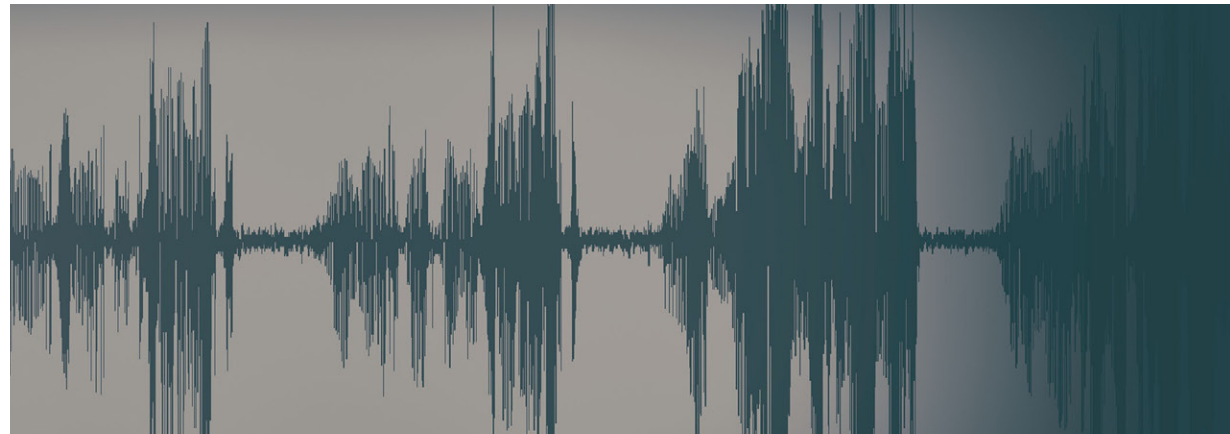


Equity Expert Podcast

Be Our Guest

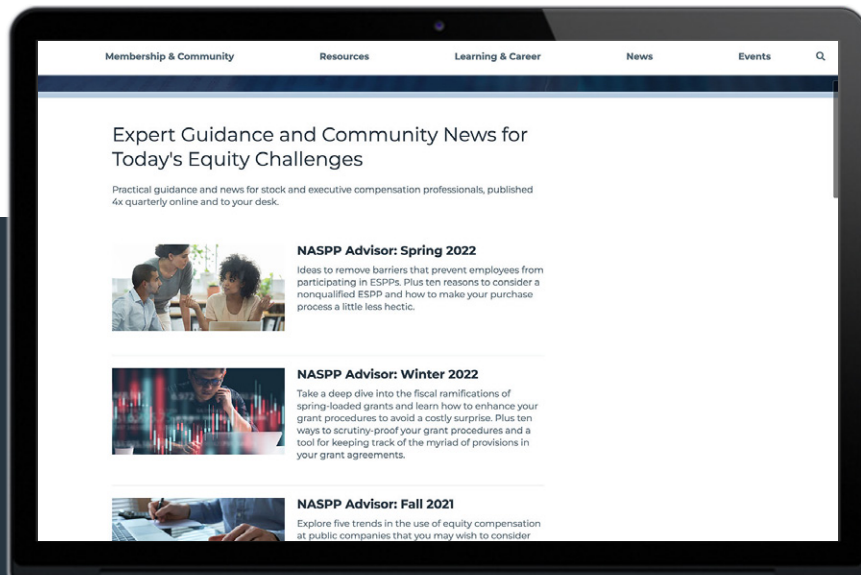
The Equity Expert podcast features conversations spanning equity compensation to career and development, and allows our guests to share insights on stock plan trends, real-life stories of how they tackled challenges, and innovations they've achieved.

All podcasts are featured on our social channels and in our bi-weekly e-newsletter, as well as published to YouTube and top platforms where podcasts are found. It will also exist as a discoverable resource on the NASPP website, where your podcast listing will feature your company logo.



NASPP Advisor Newsletter

The NASPP Advisor Newsletter, a print and digital quarterly publication exclusive to members, is a recognized source for in-depth articles and expert takes on what's happening in equity. For added value, Advisor content lives on beyond its initial publication in the newsletter as independent resources available to members.



NASPP Advisor Newsletter

4 Editorial Options

Feature Article

The centerpiece of the NASPP Advisor, a feature article is an exclusive opportunity to align your thought leadership on a compelling topic within the NASPP's trusted publication. Features also receive prominent placement on the newsletter's cover. Includes byline and logo.

Feature Article Package: Upgrade to include digital ad placement on the issue's web page, plus your choice of a guest-authored blog or Equity Expert podcast feature.

Top 10 List

Often the newsletter's leading content piece, the Top 10 List offers practical and snack-sized takeaways on a trending topic in an easy-to-read listicle format. Includes byline and logo.

TOP 10 LIST
REASONS TO CONSIDER A NONQUALIFIED ESPP
When companies offer a US-style employee stock purchase plan, the predominant practice is to offer a plan that qualifies for preferential tax treatment under Section 423. According to the recent Domestic Stock Plan Administration Survey from the NASPP and Deloitte Consulting, nearly 50% of companies that offer an ESPP do so in the form of a qualified plan. But should they?
Nonqualified ESPPs offer a number of advantages over qualified ESPPs. Here are ten:
1. The Plan Can Offer a Match Instead of a Discount.
Economically, a match on employee contributions delivers the same benefit as a discounted purchase price. A 5% discount equates to a 17.6% match on contributions.
For example, say that an employee contributes \$1,000 to an ESPP and the company matches the contribution by \$176 (17.6% of \$1,000). If the stock is purchased at \$10 per share, the employee purchases 177 shares (rounded down to the nearest whole share). Alternatively, instead of matching the employee's contributions, the company could discount the purchase price by 5% to \$9.50. Unmatched contributions of \$1,000 divided by a price of \$9.50 also result in a purchase of 105 shares.
From a perceived value standpoint, however, a contribution match may have a significant advantage over a discount. It is much easier to communicate the value of an extra 17% than to explain how a 5% discount equates to the same thing. Even your legal department doesn't understand this—face it, they're never going to let you use the term "free money" to describe your ESPP discount. But think about how often you see this term used to describe the company match in a 401(k) plan. (Don't believe us? Google the term "401k free money.")
Unfortunately, it is not clear that a match is permissible under Section 423; the statute simply doesn't contemplate this benefit being delivered in the form of a contribution match. We acknowledge that it might be possible to make an argument, by analogy to a discount, that a match is permissible; however, this would be an aggressive position. Considering the high level of risk (if it turns out that the match is not permissible, the entire plan would be disqualified), we do not recommend offering a match in a qualified ESPP without obtaining a letter ruling from the IRS.
2. The Tax Treatment Is Easier to Explain.
Here's a test: An employee enrolls in a Section 423 qualified ESPP when the FMV is \$15 per share and purchases when the FMV is \$12. The plan offers a 5% discount and a lookback, and the employee later sells the stock for \$16 per share in a qualifying disposition. How much compensation income per share does the employee recognize on the disposition: (A) \$1.80 or (B) \$2.25? For bonus points, discuss whether the employee would have been better off for tax purposes if she had sold in a disqualifying disposition (assume the sale price would be the same).
Just like math "order of operations" questions on social media, this question could generate days of discussion. (The answer is B, and, for the bonus points, we don't think so.) If you're scratching your head, imagine how confused your employees are.
A nonqualified ESPP offers the same simplicity in tax calculations as an NQESPP. The gain at purchase is compensation income, and the difference between the FMV at purchase and the net sales price is a capital gain or loss. Plus, taxes are withheld on the ordinary income, eliminating a possibly unpleasant surprise for employees at the end of the year.
4. Tax Withholding Might Not Be as Hard

Administrators Corner

Takeover this regular column to feature a deep dive into common challenges and proven solutions relevant to stock plan administrators. Includes byline and logo.

ADMINISTRATORS CORNER
Preparing for a Purchase in Your ESPP
When managing an employee stock purchase plan, it can seem like you have to complete several months of work in just a few days. But it doesn't have to be that way. Spreading your audit work over the course of your purchase period can pave the way for a smoother purchase date.
In this article we provide a timeline of audits that can be

A Customized, Regular Column

Partner with the NASPP to create an exclusive column over four consecutive issues that boosts your authority as a trusted advisor in stock compensation.

Restricted Stock/RSUs

Highlights of the 2021 *Equity Incentives Design Survey*, by the NASPP and Deloitte Consulting, are covered by NASPP Executive Director Barbara Baksa in the January/February issue of *The Corporate Executive* ("Key Trends in the Usage of Equity Awards," pages 2-8). For restricted stock, RSUs, and performance-based awards, these points are among the highlights:

- Full-value awards, whether using time-based or performance-based vesting, are the most popular form of equity grant (used at 94% of the surveyed companies, much more than the 47% that still grant time-based stock options).
- For companies that make full-value awards, over 90% use RSUs, while only 18% grant restricted stock. This is a near complete reversal from two decades ago. Among the 20% of surveyed companies that made full-value awards back in 2000, just 17% granted RSUs.

THE PROBLEM WITH ESPPs
By: Barbara Baksa | National Association of Stock Plan Professionals
As illustrated in Figure 2, however, ESPPs are the third most common equity vehicle offered to executives. Considerably more companies offer restricted stock and units and performance-based awards to executives than ESPPs (we provided the data for named executive officers, but the results are similar for other senior executives).

Print Advertising

NASPP Advisor Newsletter

The *NASPP Advisor* provides up-to-the-minute news and essential guidance on the latest developments in stock and executive compensation. From new tax and securities regulations to changes in accounting best practices and more, this newsletter is the profession's most timely and dependable source for expert perspectives on hot-button issues.

Digital downloads
available at [NASPP.com](https://www.naspp.com)

Frequency: 4x



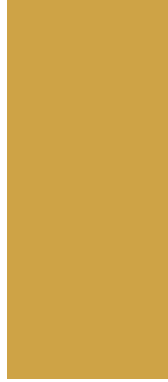
Ad Sizes

- ¼ Page
- ½ Page
- ½ Page (*Inside Front Cover*)
- Full Page
- Full Page (*Inside Back Cover*)
- Full Spread

6k+

Newsletter Circulation





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To discuss advertising
opportunities, please contact:

Ashley Faulk

DIRECTOR
Sales & Business Development
afaulk@naspp.com

