

# IRS Issues Revenue Ruling on Applicability of Section 457A to Options and Stock Appreciation Rights

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On June 10, 2014, the IRS issued Revenue Ruling 2014-18, which holds that nonqualified stock options, as well as stock-settled stock appreciation rights (SARs), do not constitute nonqualified deferred compensation subject to taxation under Code Section 457A as long as they are exempt from the requirements of Code Section 409A. This ruling reaffirms interim guidance... [Continue Reading](#)