

SUMMARY TABLE OF CONTENTS

PREFACE.....	xi
ACKNOWLEDGEMENTS	xiii
DETAILED TABLE OF CONTENTS	xvii
LIST OF COMMENTS AND TABLES	xxxvii

PART I. PRACTICE AND LAW

CHAPTER 1. GETTING STARTED.....	1-1
CHAPTER 2. LAYOFFS.....	2-1
CHAPTER 3. EXIT INCENTIVES.....	3-1
CHAPTER 4. RIF BENEFITS.....	4-1
CHAPTER 5. WHETHER (AND HOW) TO SEEK A RELEASE	5-1
CHAPTER 6. FINANCIAL CONSIDERATIONS FOR EMPLOYERS	6-1
CHAPTER 7. OUTPLACEMENT	7-1
CHAPTER 8. COMMUNICATIONS ABOUT WORK FORCE REDUCTIONS	8-1
CHAPTER 9. RETENTION PLANS AND TERMINAL LEAVE PROGRAMS.....	9-1
CHAPTER 10. THE WARN ACT AND SIMILAR STATE LAWS	10-1
CHAPTER 11. ADEA IMPACT OF RIF PROGRAM DESIGN.....	11-1
CHAPTER 12. ERISA	12-1
CHAPTER 13. TAX CODE–RELATED RIF PROGRAM DESIGN CONSIDERATIONS.....	13-1
CHAPTER 14. GOLDEN PARACHUTE PENALTIES	14-1
CHAPTER 15. TAXATION OF RIF BENEFITS	15-1
CHAPTER 16. AMENDMENT OR TERMINATION OF RIF BENEFIT PLANS	16-1
CHAPTER 17. RIF BENEFITS LITIGATION	17-1
CHAPTER 18. COLLECTIVE BARGAINING ISSUES	18-1
CHAPTER 19. WAGE/HOUR IMPLICATIONS OF REDUCING WORK TIME AND PAY	19-1

PART II. APPENDICES

APPENDIX A. GAO, WORKFORCE REDUCTIONS: DOWNSIZING STRATEGIES USED IN SELECTED ORGANIZATIONS (GAO/GGD-95-54) 16 (1995)	A-1
APPENDIX B. GAO, FEDERAL WORKFORCE: PAYROLL AND HUMAN CAPITAL CHANGES DURING DOWNSIZING (GGD-99-57)	B-1

APPENDIX C.	[RESERVED]	C-1
APPENDIX D.	[RESERVED]	D-1
APPENDIX E.	SEVERANCE & SEPARATION BENEFITS: BENCHMARKS FOR EVALUATING YOUR POLICIES	E-1
APPENDIX F.	FINAL AGE DISCRIMINATION IN EMPLOYMENT ACT (ADEA) RELEASE REGULATIONS	F-1
APPENDIX G.	WILLIAM M. MERCER, INC., SURVEY: PARACHUTE PROVISIONS AMONG THE 100 LARGEST U.S. INDUSTRIAL COMPANIES	G-1
APPENDIX H.	THE MERCER 350: AUGUST 27, 2004 UPDATE	H-1
APPENDIX I.	RIGHT MANAGEMENT CONSULTANTS REPORT: RETAINING EMPLOYEES DURING CRITICAL ORGANIZATIONAL TRANSITIONS	I-1
APPENDIX J.	RIGHT MANAGEMENT CONSULTANTS REPORT: GLOBAL SEVERANCE PRACTICES SURVEY (2002)	J-1
APPENDIX K.	WARN ACT REGULATIONS AND FORMS	K-1
APPENDIX L.	MERCER SURVEY PANEL: 2009 US SEVERANCE AND STRATEGY SURVEY	L-1
GLOSSARY		GLS-1
TABLE OF CASES		TC-1
TABLE OF STATUTES		TS-1
INDEX		IDX-1