

KING COUNTY BAR ASSOCIATION

Family Law October Section Meeting

1.00 Law & Legal CLE Credit – A/V Approval #1215022

Recorded on: October 1st. 2021

Meeting Location	Date	Time	Topic
The Safety of Your Home	Friday, October 1, 2021	12:10 PM to 1:30 PM	Divorce: Division of Stock Options and Restricted Stock Units

AGENDA

12:10 PM Introduction

12:20 PM Presentation: 'Divorce: Division of Stock Options and Restricted Stock Units', by Benjamin P. Thomas, Alvarez & Marsal Valuation Services

- What is the difference between a vested and unvested stock option?
- How are different stock options identified?
- What "time rules" are used in various venues?
- What are the different valuation methods to value a stock option--and when should they be applied?
- When should stock options be considered as marital assets subject to equitable distribution, and under what circumstances can and/or should stock options be considered income?
- How does one equitably distribute a stock option?
- What challenges do RSUs present that are different than stock options?

1:30 PM Adjourn

SPEAKER BIOGRAPHY

Benjamin P. Thomas, Alvarez & Marsal Valuation Services - As a forensic accountant and Certified Public Accountant, Mr. Thomas specializes in valuing closely held businesses and assessing economic impact and damages for litigation and insurance matters. He assists clients and counsel by providing expert witness testimony in general and commercial disputes. Mr. Thomas has worked with clients

across various industries, including manufacturing, finance, construction, technology, health care, hospitality, retail, real estate, restaurant, entertainment, professional services, and others.

With more than fifteen years of accounting experience, Mr. Thomas has been engaged as an expert for business and contractual disputes, business valuations, shareholder conflicts, diminution of value claims, damage calculations, business interruption claims, lost profits claims, employment disputes, accounting and financial irregularities, representation and warranties claims, marriage dissolutions, personal injury/wrongful termination/wrongful death disputes, among others.

Mr. Thomas earned a bachelor's degree in accounting from Seattle Pacific University. He is a Certified Public Accountant (CPA) under the auspices of the American Institute of Certified Public Accountants and Washington Society of Certified Public Accountants. Mr. Thomas is a Certified Fraud Examiner (CFE) under the Association of Certified Fraud Examiners (ACFE).
