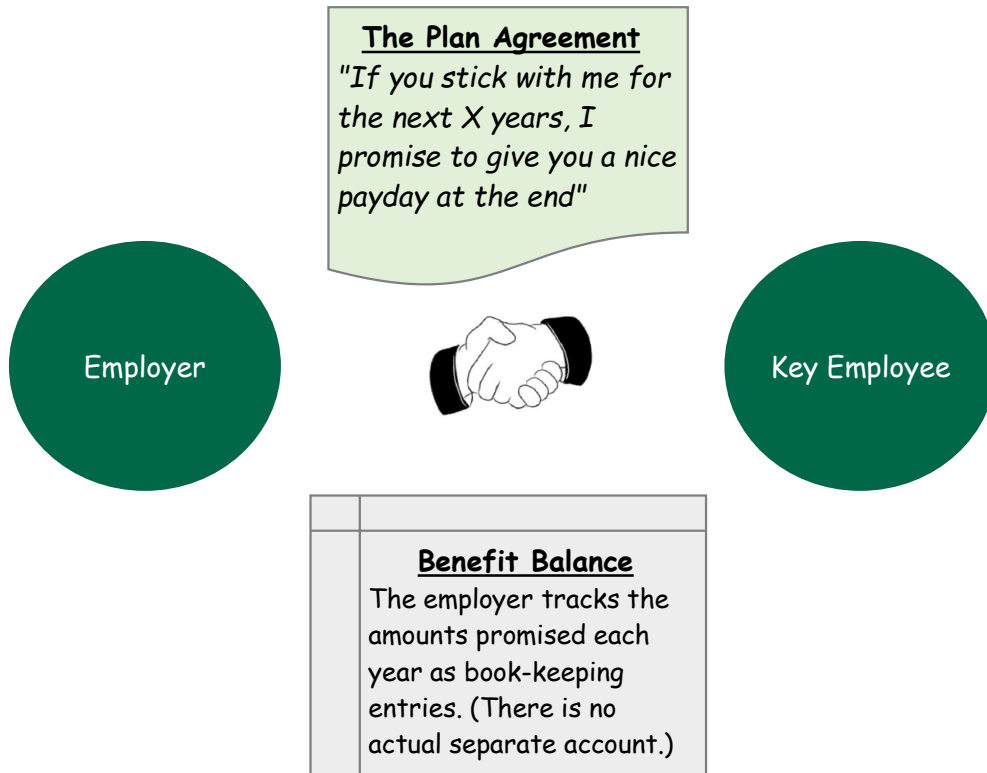
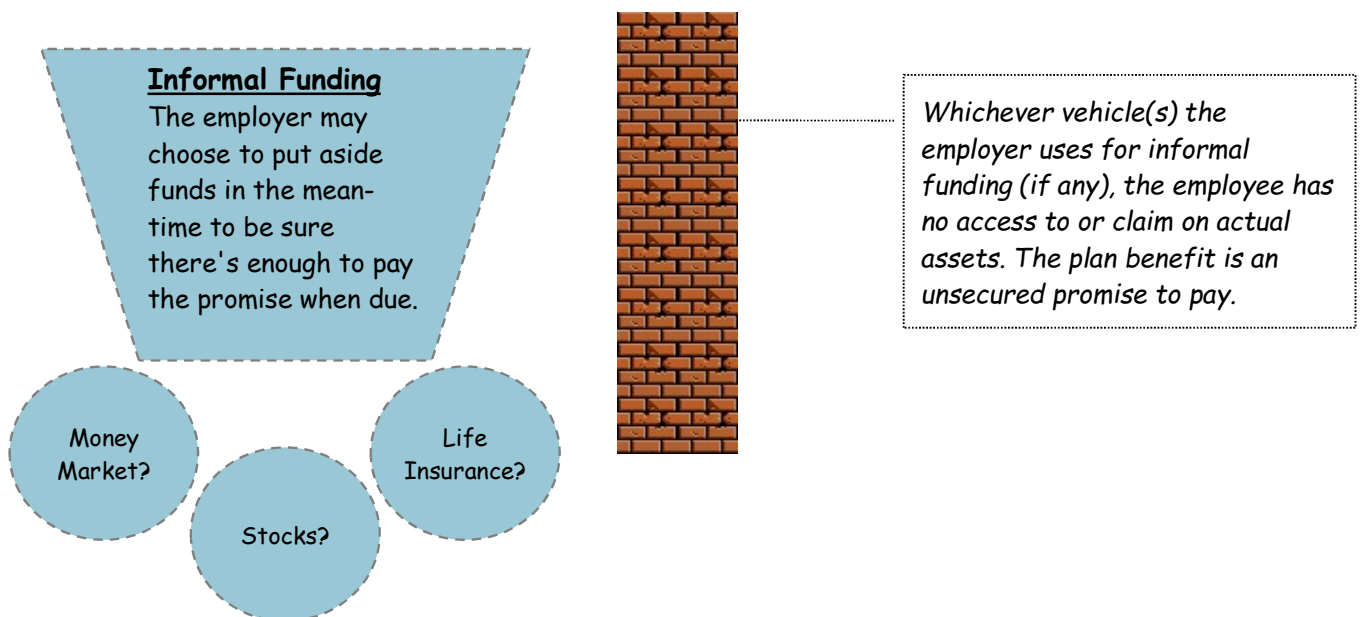


A Non-Qualified Deferred Compensation plan is designed to retain the talent of the employees who are key to the employer's continued business success.

The Essential Components



An Optional Component



Restaurant Holding Company

Discretionary bonuses based on performance

Chef 1, age 33

Current salary: \$125,000

Model: Annual contributions equal to 20% of annual salary
 Benefits paid over 5 years starting in year 11
 Cliff Vesting in year 10

Age	Bonus		Benefit Payment	Accumulated Deferred Bonus	Vesting Schedule	Vested Balance	Employer's Net Payment (37% rate)
	Employee Salary	Amount Credited					
33	125,000	25,000	—	25,000	—	—	—
34	125,000	25,000	—	50,000	—	—	—
35	125,000	25,000	—	75,000	—	—	—
36	125,000	25,000	—	100,000	—	—	—
37	125,000	25,000	—	125,000	—	—	—
38	125,000	25,000	—	150,000	—	—	—
39	125,000	25,000	—	175,000	—	—	—
40	125,000	25,000	—	200,000	—	—	—
41	125,000	25,000	—	225,000	—	—	—
42	125,000	25,000	—	250,000	100%	250,000	—
43	—	—	(50,000)	200,000	100%	200,000	31,500
44	—	—	(50,000)	150,000	100%	150,000	31,500
45	—	—	(50,000)	100,000	100%	100,000	31,500
46	—	—	(50,000)	50,000	100%	50,000	31,500
47	—	—	(50,000)	—	100%	—	31,500
48	—	—	—	—	—	—	—
49	—	—	—	—	—	—	—
50	—	—	—	—	—	—	—
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—
56	—	—	—	—	—	—	—
57	—	—	—	—	—	—	—
58	—	—	—	—	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	—	—	—	—	—	—
62	—	—	—	—	—	—	—
63	—	—	—	—	—	—	—
64	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—
66	—	—	—	—	—	—	—
67	—	—	—	—	—	—	—
68	—	—	—	—	—	—	—
69	—	—	—	—	—	—	—
70	—	—	—	—	—	—	—
71	—	—	—	—	—	—	—
72	—	—	—	—	—	—	—
157	—	—	—	—	—	—	—

157,500

Restaurant Holding Company

Discretionary bonuses based on performance

Chef 2, age 42

Current salary: \$150,000

Model: Annual contributions equal to 20% of annual salary
 Benefits paid over 5 years starting in year 11
 Cliff Vesting in year 10

Age	Bonus		Benefit Payment	Accumulated Deferred Bonus	Vesting Schedule	Vested Balance	Employer's Net Payment (37% rate)
	Employee Salary	Amount Credited					
42	150,000	30,000	—	30,000	—	—	—
43	150,000	30,000	—	60,000	—	—	—
44	150,000	30,000	—	90,000	—	—	—
45	150,000	30,000	—	120,000	—	—	—
46	150,000	30,000	—	150,000	—	—	—
47	150,000	30,000	—	180,000	—	—	—
48	150,000	30,000	—	210,000	—	—	—
49	150,000	30,000	—	240,000	—	—	—
50	150,000	30,000	—	270,000	—	—	—
51	150,000	30,000	—	300,000	100%	300,000	—
52	—	—	(60,000)	240,000	100%	240,000	37,800
53	—	—	(60,000)	180,000	100%	180,000	37,800
54	—	—	(60,000)	120,000	100%	120,000	37,800
55	—	—	(60,000)	60,000	100%	60,000	37,800
56	—	—	(60,000)	—	100%	—	37,800
57	—	—	—	—	—	—	—
58	—	—	—	—	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	—	—	—	—	—	—
62	—	—	—	—	—	—	—
63	—	—	—	—	—	—	—
64	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—
66	—	—	—	—	—	—	—
67	—	—	—	—	—	—	—
68	—	—	—	—	—	—	—
69	—	—	—	—	—	—	—
70	—	—	—	—	—	—	—
71	—	—	—	—	—	—	—
72	—	—	—	—	—	—	—
73	—	—	—	—	—	—	—
74	—	—	—	—	—	—	—
75	—	—	—	—	—	—	—
76	—	—	—	—	—	—	—
77	—	—	—	—	—	—	—
78	—	—	—	—	—	—	—
79	—	—	—	—	—	—	—
80	—	—	—	—	—	—	—
81	—	—	—	—	—	—	—
166	—	—	—	—	—	—	—
							189,000

Restaurant Holding Company

Discretionary bonuses based on performance

Chef 3, age 51

Current salary: \$200,000

Model: Annual contributions equal to 20% of annual salary
 Benefits paid over 5 years starting in year 11
 Cliff Vesting in year 10

Age	Bonus		Benefit Payment	Accumulated Deferred Bonus	Vesting Schedule	Vested Balance	Employer's Net Payment (37% rate)
	Employee Salary	Amount Credited					
51	200,000	40,000	—	40,000	—	—	—
52	200,000	40,000	—	80,000	—	—	—
53	200,000	40,000	—	120,000	—	—	—
54	200,000	40,000	—	160,000	—	—	—
55	200,000	40,000	—	200,000	—	—	—
56	200,000	40,000	—	240,000	—	—	—
57	200,000	40,000	—	280,000	—	—	—
58	200,000	40,000	—	320,000	—	—	—
59	200,000	40,000	—	360,000	—	—	—
60	200,000	40,000	—	400,000	100%	400,000	—
61	—	—	(80,000)	320,000	100%	320,000	50,400
62	—	—	(80,000)	240,000	100%	240,000	50,400
63	—	—	(80,000)	160,000	100%	160,000	50,400
64	—	—	(80,000)	80,000	100%	80,000	50,400
65	—	—	(80,000)	—	100%	—	50,400
66	—	—	—	—	—	—	—
67	—	—	—	—	—	—	—
68	—	—	—	—	—	—	—
69	—	—	—	—	—	—	—
70	—	—	—	—	—	—	—
71	—	—	—	—	—	—	—
72	—	—	—	—	—	—	—
73	—	—	—	—	—	—	—
74	—	—	—	—	—	—	—
75	—	—	—	—	—	—	—
76	—	—	—	—	—	—	—
77	—	—	—	—	—	—	—
78	—	—	—	—	—	—	—
79	—	—	—	—	—	—	—
80	—	—	—	—	—	—	—
81	—	—	—	—	—	—	—
82	—	—	—	—	—	—	—
83	—	—	—	—	—	—	—
84	—	—	—	—	—	—	—
85	—	—	—	—	—	—	—
86	—	—	—	—	—	—	—
87	—	—	—	—	—	—	—
88	—	—	—	—	—	—	—
89	—	—	—	—	—	—	—
90	—	—	—	—	—	—	—
175	—	—	—	—	—	—	—
							252,000

Restaurant Holding Company

Discretionary bonuses based on performance

Manager 1, age 40

Current salary: \$125,000

Model: Annual contributions equal to 20% of annual salary
 Benefits paid over 5 years starting in year 11
 Cliff Vesting in year 10

Age	Bonus		Benefit Payment	Accumulated Deferred Bonus	Vesting Schedule	Vested Balance	Employer's Net Payment (37% rate)
	Employee Salary	Amount Credited					
40	125,000	25,000	—	25,000	—	—	—
41	125,000	25,000	—	50,000	—	—	—
42	125,000	25,000	—	75,000	—	—	—
43	125,000	25,000	—	100,000	—	—	—
44	125,000	25,000	—	125,000	—	—	—
45	125,000	25,000	—	150,000	—	—	—
46	125,000	25,000	—	175,000	—	—	—
47	125,000	25,000	—	200,000	—	—	—
48	125,000	25,000	—	225,000	—	—	—
49	125,000	25,000	—	250,000	100%	250,000	—
50	—	—	(50,000)	200,000	100%	200,000	31,500
51	—	—	(50,000)	150,000	100%	150,000	31,500
52	—	—	(50,000)	100,000	100%	100,000	31,500
53	—	—	(50,000)	50,000	100%	50,000	31,500
54	—	—	(50,000)	—	100%	—	31,500
55	—	—	—	—	—	—	—
56	—	—	—	—	—	—	—
57	—	—	—	—	—	—	—
58	—	—	—	—	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	—	—	—	—	—	—
62	—	—	—	—	—	—	—
63	—	—	—	—	—	—	—
64	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—
66	—	—	—	—	—	—	—
67	—	—	—	—	—	—	—
68	—	—	—	—	—	—	—
69	—	—	—	—	—	—	—
70	—	—	—	—	—	—	—
71	—	—	—	—	—	—	—
72	—	—	—	—	—	—	—
73	—	—	—	—	—	—	—
74	—	—	—	—	—	—	—
75	—	—	—	—	—	—	—
76	—	—	—	—	—	—	—
77	—	—	—	—	—	—	—
78	—	—	—	—	—	—	—
79	—	—	—	—	—	—	—
164	—	—	—	—	—	—	—
							157,500

Restaurant Holding Company

Discretionary bonuses based on performance

Manager 2, age 35

Current salary: \$130,000

Model: Annual contributions equal to 20% of annual salary
 Benefits paid over 5 years starting in year 11
 Cliff Vesting in year 10

Age	Bonus		Benefit Payment	Accumulated Deferred Bonus	Vesting Schedule	Vested Balance	Employer's Net Payment (37% rate)
	Employee Salary	Amount Credited					
35	130,000	26,000	—	26,000	—	—	—
36	130,000	26,000	—	52,000	—	—	—
37	130,000	26,000	—	78,000	—	—	—
38	130,000	26,000	—	104,000	—	—	—
39	130,000	26,000	—	130,000	—	—	—
40	130,000	26,000	—	156,000	—	—	—
41	130,000	26,000	—	182,000	—	—	—
42	130,000	26,000	—	208,000	—	—	—
43	130,000	26,000	—	234,000	—	—	—
44	130,000	26,000	—	260,000	100%	260,000	—
45	—	—	(52,000)	208,000	100%	208,000	32,760
46	—	—	(52,000)	156,000	100%	156,000	32,760
47	—	—	(52,000)	104,000	100%	104,000	32,760
48	—	—	(52,000)	52,000	100%	52,000	32,760
49	—	—	(52,000)	—	100%	—	32,760
50	—	—	—	—	—	—	—
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	—	—	—	—	—	—	—
54	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—
56	—	—	—	—	—	—	—
57	—	—	—	—	—	—	—
58	—	—	—	—	—	—	—
59	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—
61	—	—	—	—	—	—	—
62	—	—	—	—	—	—	—
63	—	—	—	—	—	—	—
64	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—
66	—	—	—	—	—	—	—
67	—	—	—	—	—	—	—
68	—	—	—	—	—	—	—
69	—	—	—	—	—	—	—
70	—	—	—	—	—	—	—
71	—	—	—	—	—	—	—
72	—	—	—	—	—	—	—
73	—	—	—	—	—	—	—
74	—	—	—	—	—	—	—
159	—	—	—	—	—	—	—
							163,800

Restaurant Holding Company

Discretionary bonuses based on performance

Aggregate values for 5 employees with ages 33 to 51

Total current salary: \$730,000

Model: Annual contributions equal to 20% of annual salary
 Benefits paid over 5 years starting in year 11
 Cliff Vesting in year 10

Year	Employee Salary	Bonus Amount Credited	Benefit Payment	Accumulated Deferred Bonus	Vesting Schedule	Vested Balance	Employer's Net Payment
							(37% rate)
1	730,000	146,000	—	146,000	—	—	—
2	730,000	146,000	—	292,000	—	—	—
3	730,000	146,000	—	438,000	—	—	—
4	730,000	146,000	—	584,000	—	—	—
5	730,000	146,000	—	730,000	—	—	—
6	730,000	146,000	—	876,000	—	—	—
7	730,000	146,000	—	1,022,000	—	—	—
8	730,000	146,000	—	1,168,000	—	—	—
9	730,000	146,000	—	1,314,000	—	—	—
10	730,000	146,000	—	1,460,000	100%	1,460,000	—
11	—	—	(292,000)	1,168,000	100%	1,168,000	183,960
12	—	—	(292,000)	876,000	100%	876,000	183,960
13	—	—	(292,000)	584,000	100%	584,000	183,960
14	—	—	(292,000)	292,000	100%	292,000	183,960
15	—	—	(292,000)	—	100%	—	183,960
16	—	—	—	—	—	—	—
17	—	—	—	—	—	—	—
18	—	—	—	—	—	—	—
19	—	—	—	—	—	—	—
20	—	—	—	—	—	—	—
21	—	—	—	—	—	—	—
22	—	—	—	—	—	—	—
23	—	—	—	—	—	—	—
24	—	—	—	—	—	—	—
25	—	—	—	—	—	—	—
26	—	—	—	—	—	—	—
27	—	—	—	—	—	—	—
28	—	—	—	—	—	—	—
29	—	—	—	—	—	—	—
30	—	—	—	—	—	—	—
31	—	—	—	—	—	—	—
32	—	—	—	—	—	—	—
33	—	—	—	—	—	—	—
34	—	—	—	—	—	—	—
35	—	—	—	—	—	—	—
36	—	—	—	—	—	—	—
37	—	—	—	—	—	—	—
38	—	—	—	—	—	—	—
39	—	—	—	—	—	—	—
40	—	—	—	—	—	—	—
125	—	—	—	—	—	—	—
							919,800