



Information about ESCA's Advisory Committee

Professional Membership

Practitioners in the S corporation ESOP field are eligible to join ESCA as professional members. Though professional members may not sit on the Board of Directors or vote, they are invited to participate in ESCA member events, including the semi-annual meetings. In addition, professional members receive all updates, information and materials provided to regular members and are eligible to serve on ESCA's Advisory Committee. To become a professional member, a practitioner must submit a membership application available at www.esca.us to Laura Jackson, LJackson@esca.us. Please note that unlike a regular membership, a professional membership is accorded to an individual, not a firm or other organization so that more than one person from a given organization may join ESCA as professional members. As with regular members, ESCA's Membership Committee must approve all professional member applications. Professional members pay dues of \$2,500 in 2015.

Advisory Committee Membership

A select number of ESCA's professional members are invited on an annual basis by the ESCA Board of Directors to serve a one-year term on ESCA's Advisory Committee. ***Membership on the Committee and the number of seats on the Committee are solely at the discretion and consideration of the Board of Directors.*** Moreover, an appointment to the Advisory Committee for a given year is not a guarantee that the individual will be appointed in future years. The criteria used by the Board of Directors for appointment to the Advisory Committee are: (i) the professional member's commitment and demonstrated efforts to assist in identifying and recruiting employee-owned S corporations to join ESCA; (ii) his or her provision of counsel and insights to the ESCA Board of Directors on issues affecting S corporation ESOPs; and (iii) his or her contributions to discussions with and communication of ESCA's views to the Treasury Department, Labor Department, Internal Revenue Service, Congress and opinion influencers. The Advisory Committee meets throughout the year as needed. No additional dues are paid by Advisory Committee members.

Process for Advisory Committee Appointments

The Board of Directors considers and approves annual appointments to the Advisory Committee for the following calendar year at its 4th Quarter Board meeting (traditionally held in November). Recommendations for membership are presented by ESCA's Policy Committee Chair, who receives input from ESCA's President and members of the Board throughout the year. Board appointments are invited by ESCA's Policy Committee Chair to join the Advisory Committee for the next calendar year.

Professional members interested in an appointment to the Advisory Committee should contact one or more of the following individuals: ESCA's President & Executive Director Stephanie

Silverman, Board Chairman Steve Smith, and Policy Committee Chair Art Miller. Due to high interest, there is often a waiting period for an appointment to the Advisory Committee.

As mentioned above, annual appointments are made based on a demonstrated and sustained commitment over time to ESCA through strategic counsel on technical regulatory and legislative issues and membership recruitment.