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EMPLOYEE SHARE PLANS: INTERNATIONAL LEGAL AND TAX ISSUES (HARDBACK)

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Globe Law and Business, United Kingdom, 2011. Hardback. Book Condition: New. 2nd edition. 234 x 158 mm. Language: English . Brand New Book. In turbulent economic times, employee share plans have remained an important part of the corporate landscape for both listed and non-listed companies. Using employee share plans can conserve cash for cash-strapped companies. In some countries tax benefits can be achieved for employees and tax savings for employers. Many companies choose to extend their employee share incentive plans internationally, either on a discretionary basis to senior executives or under all-employee arrangements. In many cases such plans act as a corporate glue , helping to enhance a shared corporate identity and motivating employees to work more productively. At the senior executive level, share plans can be used to align the interests of shareholders with decision-making executives. Whatever the arrangement, companies need to consider various issues before extending their employee share plans in this way, including securities laws, tax and social security aspects (for both employee and employer), the position of internationally mobile employees, reporting and withholding requirements, exchange control issues and employment and data protection laws. This fully revised and expanded second edition features contributions by leading experts from 32 countries, including new chapters on Italy, Japan, Luxembourg and South Africa, setting out in just one volume the important legal and tax issues to be considered when operating employee share plans internationally. This major text will assist legal, tax and HR professionals in multinational companies, and the private practice advisers working with them, in extending their employee share plans globally.



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