

Management Package

Continuing Education Program

Event Date

Friday, 22 March 2024

09:00 – 13:00

Event Location

Online

Speakers

- Mario Kumschick, Of Counsel, Baker McKenzie Switzerland
- Beau Visser, Senior Associate, Baker McKenzie Switzerland

Target Audience

Heads of funds/investment companies, founders of start-ups, managers (notably of companies under LBO), financial analysts, lawyers, auditors

Program

Setting up a Management Package

Course description

There are many reasons for introducing profit-compensation models or incentive schemes. The focus is on increasing the motivation of founders, managers and employees, involving them in the development of the company and binding them to the success of the company in the long term. High performers are encouraged to improve their performance and are additionally motivated by equity participation. These management packages are used in both public and private companies. This course presents the legal aspects of the most important participation instruments and evaluates their advantages and disadvantages, especially from a tax perspective.

Course Objectives

- Knowledge of the different types of equity instruments
- Understanding of the main legal and tax issues related to management participations
- Dealing with management participations in the context of private equity transactions

Continuing education topics:

- **Types of compensation**
 - Salary
 - Bonus
 - Equity participations
- **Share-based compensation**
 - Various equity instruments:
 - Shares
 - Stock options
 - Restricted stock units
 - Phantom stock
 - Stock appreciation rights
 - Participation certificates
 - Valuation issues
 - Vesting criteria
 - Leaver Events
- **Tax Treatment of Employee Participations**
 - Taxation of management participations
 - Tax aspects for the employer
 - International aspects (foreign participants and "mobile" employees)
- **Introduction of Management Participation**
 - Procedure
 - Plans and contracts