

# Stay Flexible – Pay Variable

**Long-term incentive plans (LTIs) for small  
and medium-sized enterprises (SMEs)**

**We offer efficient ESOP design and  
implementation support, including:**

- ✓ Cash-, token-, and share-based incentive schemes tailored to your needs and goals
- ✓ Comprehensive advice on tax, legal, finance and human capital related matters
- ✓ Deep understanding of tax rules and broad expertise on valuations of non-quoted shares

# Long-term incentive plans

A well-designed total compensation package is key to attract, retain and motivate high-potential talent, support business goals and increase tax and cost efficiency.

## Standard plans for SMEs include:

- Stock options
- Restricted share units / performance share units
- (Blocked) shares

All plans can be designed as real share plans or cash-settled plans (phantom plan).

## We want to help you accelerate your business performance through tangible and transparent employee incentives:

- Quick, easy and affordable LTI including plan rules
- Best practice solution → reducing risks
- Benefit from breadth and depth of PwC's experience

## PwC offering for SMEs:

1. Two-hour workshop at PwC Oerlikon, tailored to SMEs:  
**CHF 2,500**
  - Discuss standard plans, leveraging PwC's best practice insights and considering the specifics and needs of your company
  - Inputs on determination of tax relevant share value for non-listed shares (crucial for tax-free private capital gains upon disposal in Switzerland)
  - High level overview of Swiss income tax treatment and reporting obligations (employer and employee)
2. Automated generated standard plan rules for SMEs:  
**CHF 5,000**
  - Standard plan rules, adjustable to your company's needs based on discussion during workshop

## Interested? Get in touch!

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