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:
   • 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:
   • Standard plan rules, adjustable to your company’s needs based on discussion during workshop

Interested? Get in touch!

Angela Bucher, Director: +41 58 792 43 16, angela.bucher@pwc.ch
www.pwc.ch/en/services/people-organisation/reward.html