CPA Practice **Advisor**

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Employers, a Tax Management Portfolio that provides practitioners with guidance on rolling out a global share plan for a multinational employer.

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Bloomberg BNA has released it's new *Global Share Plans: Issues for Multinational Employers*, a *Tax Management Portfolio* that provides practitioners with guidance on rolling out a global share plan for a multinational employer. This Portfolio was authored by two tax attorneys who focus on executive compensation and crossborder issues: Sandra Wieder Cohen, Partner, Cohen & Buckmann, PC, and Valerie H. Diamond, Partner, Baker & McKenzie LLP. Many global employers desire to include their employees worldwide in the

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global equity plan. Although the task is challenging, this Portfolio provides a framework for employers on approaching a global share plan initiative and executing the project successfully.

"In the true spirit of the Tax Management Portfolios, *Global Share Plans: Issues for Multinational Employers* provides tax practitioners with in-depth insights and practical examples to help them navigate this increasingly complex area," said Lisa Fitzpatrick, Bloomberg BNA's Vice President and General Manager, Tax & Accounting. "While global share plans are exceedingly complicated to design and maintain, the authors have developed a unique resource that provides essential information and guidance to both companies with a well-established international employee presence as well as companies starting to expand internationally."

"Multinational companies have moved beyond one-off grants of equity to employees in other countries to equity compensation plan designs and strategies that must operate tax effectively on a global and long-term incentive basis," said Diamond. "The Portfolio is intended to provide companies with a resource to navigate the differences and complexities of tax rules for share plans around the globe and to learn how to design equity compensation plans in a tax efficient, multijurisdictional manner."

"Compensating globally mobile employees is one of the trickiest tax issues faced by multinational employers," advised Wieder Cohen. "Even experienced tax practitioners will find a helpful framework in this Portfolio to address these problems."

Global Share Plans: Issues for Multinational Employers is available to subscribers of the Bloomberg BNA U.S. Income Portfolios Library and can also be purchased as an individual publication from the Bloomberg BNA website at www.bna.com.

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