



## Global Equity Compensation

Our Global Equity Compensation practice is highly qualified to work with multinational companies on all aspects of international or cross-border equity compensation and employment issues.

We have worked with more than 100 multinational companies in the design, management, implementation and maintenance of global equity compensation programs.

Offering global equity compensation programs across borders can be an intricate process filled with obstacles. Failure to overcome these obstacles can mean employee dissatisfaction, negative publicity for the company, costly fines, unnecessary tax liabilities, high administrative costs and, in some cases, criminal penalties. We have found that the key to successfully implementing a global compensation program is to assess the cultural, tax and legal landscape in each country before offering such benefits to local employees.

Our experience, extensive client base and global reach enable us to stay on top of any new developments that may affect global equity compensation programs or other aspects of international human resources and corporate strategies. We advise our clients of current best practices and keep them apprised of legal, cultural and business changes that may affect their workforces and compensation programs.

Please see our Employment page for further information on how our lawyers also assist with senior employee international mobility and compensation and benefits issues.

### CAPABILITIES

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We provide our clients a single point of contact in the same time zone that integrates their business objectives as consistently as possible across the countries around the world where they operate. At the same time, we maximize cost-efficiency by leveraging our experience and past work product and carefully directing any assistance from our colleagues around the globe.

### Global Equity Compensation Programs

We advise on legal issues related to all types of equity programs, including qualified and nonqualified stock option plans, stock purchase plans, restricted stock, restricted stock units (RSUs) and stock appreciation rights (SARs). Our clients include large multinational corporations that require a broad range of equity compensation alternatives. Following is an overview of the equity compensation plan-related services we provide:

- Securities restrictions. Since equity-based compensation programs by their nature involve offering company stock to employees, local securities laws must be considered. We guide our clients through the local securities compliance requirements, including

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### RELATED SERVICES

- Corporate
- Data Protection, Privacy and Security
- Employment

registering the equity compensation programs, drafting prospectuses and completing any ongoing filing requirements. We advise clients on compliance requirements in all jurisdictions.

- **Data privacy.** Data privacy is an important and often confusing area of the law. Because employee information is almost always collected, stored and transferred in the administration of equity-based compensation programs, local data privacy laws must be addressed. We work with our clients to structure the administration of these programs so that they comply with local data privacy laws and, where necessary, obtain the appropriate approvals.
- **Employment law.** Because equity-based compensation programs are provided to employees, local employment laws must be considered. We work with our clients in the drafting and offering of equity-based compensation programs so that the parent company and the employer can mitigate the negative consequences of these laws.
- **Taxation of the local entity.** The taxation of the local entity and the allocation of costs for offering equity-based compensation programs is often a significant internal issue for our clients. We provide our clients with alternatives to mitigate the tax consequences to the local subsidiary or branch that result from extending equity-based compensation programs to its employees; arrange for the costs of the programs to be allocated to the appropriate entity; and mitigate the tax consequences that result from the local subsidiary or branch reimbursing the parent company for the cost of such programs.
- **Taxation of employees.** The taxation of equity-based compensation is always a concern of our clients and their employees. We help our clients find solutions to potentially onerous tax obligations by structuring their equity-based compensation programs to take advantage of the local tax regulations and to minimize the employees' tax liability wherever possible.
- **Employer tax withholding and reporting.** One of the concerns in offering equity-based compensation programs is the scrutiny that can be imposed by local tax authorities. We work with our clients to determine whether the parent company or the local subsidiary is obligated to withhold income tax on the benefits received by the employees. We also help to establish the administrative procedures necessary to remit the taxes owed to the local agencies.
- **Program design.** Global programs must provide the flexibility necessary to give the company the tools it will need to comply with the legal and statutory requirements of multiple countries. We work with our clients to draft comprehensive program documents that address their current needs, but also anticipate future developments in the local law. In addition, we work with our clients in modifying existing US programs to offer these programs abroad.
- **Employee communications.** We routinely assist our clients in drafting employee communication materials, which include offer letters, program summaries, agreements, enrollment forms and tax supplements. In addition to drafting these documents, we assist our clients in preparing translations into the local language.

## Global Human Capital

Through our global human capital practice, we work with multinational companies on a wide range of employment issues that arise in connection with a global workforce. Areas in which we regularly advise clients are as follows:

- Codes of conduct
- Data privacy
- Discrimination
- Employee handbooks and policies
- Employee monitoring
- Employment contracts
- Expatriate tracking
- Hiring
- Language/translation issues
- Leaves of absence
- Non-competition and confidentiality agreements
- Non-employee workers
- Part-time workers
- Reductions in force
- Severance
- Termination notices

- Works councils/unions

## EXPERIENCE

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- Advised global technology company on legal, tax and compliance aspects of initial public offering and implications for stock award programs in 40+ countries
- Advised various global companies on employment and equity compensation considerations for cross-border mergers and acquisitions.
- Designed and implemented stock options, purchase rights and RSU programs for global software and manufacturing companies in 50+ countries
- Advised a global technology company on employment issues in 45+ countries
- Implemented stock option exchange program for a global software company in 30+ countries
- Guided a global software company on equity compensation program compliance requirements following the acquisition of a similar global company
- Guided multiple global public and private companies through securities, currency exchange and tax filings in China
- Completed numerous securities filings for global public companies in Japan
- Guided multiple global public and private companies through the securities filing requirements in the EU under the prospectus directive
- Advised numerous global public and private companies on the evolving tax and currency exchange issues in India

## NEWS

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### **DLA Piper acts for Mid Ulster District Council in successful VAT repayment claim at First Tier Tribunal**

20 October 2020

DLA Piper has acted for Mid Ulster District Council (formerly Magherafelt District Council) in its successful appeal for refunds of wrongly paid VAT on leisure and recreational services, against HM Revenue & Customs, before the First Tier Tribunal. The Council won this decision as the lead nominated case on behalf of councils across Northern Ireland.

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### **DLA Piper berät P3 Logistic Parks bei Vermietung von Gewerbeflächen an Makita Werkzeug GmbH**

27 August 2020

DLA Piper hat die P3 Logistic Parks GmbH bei der Vermietung von Gewerbeflächen an die Makita Werkzeug GmbH beraten. Der Akku- und Elektrowerkzeughersteller mietet nach Fertigstellung ab Mitte Oktober mit 16.651 qm den kompletten zweiten Bauabschnitt im P3 Park in Obertraubling nahe Regensburg.

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### **DLA Piper berät Syngenta bei der Übernahme der südafrikanischen Sensako-Gruppe**

17 August 2020

DLA Piper hat den in der Schweiz ansässigen Syngenta-Konzern bei der Übernahme der Sensako-Gruppe beraten, einem südafrikanischen Saatgutunternehmen, das sich mit der Züchtung und Vermarktung von agronomischen Nutzpflanzen beschäftigt.

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## **DLA Piper berät GM Cruise beim Erwerb von Astyx**

8. Juli 2020

DLA Piper hat die GM Cruise Holdings LLC (GM Cruise) im Zusammenhang mit dem Erwerb der Astyx GmbH (Astyx) von der Zukunft Ventures GmbH, einer Tochtergesellschaft der ZF Friedrichshafen AG, sowie den Gründern der Astyx beraten.

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## **DLA Piper announces partnership promotions for 2020**

30 April 2020

DLA Piper is proud to announce that 67 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2020 in the United States and May 1, 2020 for EMEA and Asia Pacific. The promotions have been made across many of the firm's practice areas in 35 different offices throughout 13 countries.

Across the firm's practices globally, Corporate saw the largest intake of new partners with 19 promotions, followed by Litigation and Regulatory with 15. Intellectual Property and Technology and Finance and Projects had ten and eight promotions respectively, while there were six in Real Estate. Tax and Employment both had four, and there was one in Restructuring.

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## **DLA Piper berät Konsortium um Eiffage und JOHANN BUNTE beim größten deutschen ÖPP-Autobahnprojekt**

14 April 2020

DLA Piper hat das Konsortium A3 Nordbayern mit den Gesellschaftern Eiffage S.A. und JOHANN BUNTE Bauunternehmung GmbH & Co. KG erfolgreich bei der Finanzierung des bislang größten ÖPP-Projekts im Autobahnbereich in Deutschland beraten.

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## **DLA Piper lawyers named Acritas Stars**

10 March 2020

Acritas has named over 200 DLA Piper lawyers as 2020 Acritas Stars. Now in its fourth year, Acritas Stars highlights the stand-out lawyers in private practice as nominated by clients around the world. More than 3,000 senior in-house counsel feed into the nomination process to give a comprehensive view of highly recommended lawyers across the globe.

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## **DLA Piper berät Guala Closures Group beim Erwerb des deutschen Geschäftsbetriebs der Closurelogic GmbH**

3. Januar 2020

DLA Piper hat die an der Mailänder Börse gelistete Guala Closures Group beim Erwerb des gesamten deutschen Geschäftsbetriebs samt Betriebsimmobilie im Wege eines distressed Asset Deals von der Closurelogic GmbH in einem Insolvenzverfahren in Eigenverwaltung beraten.

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## **DLA Piper berät Hahn Gruppe bei Verkauf von Campus Center Lübeck**

18 December 2019

DLA Piper hat die Hahn Gruppe beim Verkauf des Campus Center Lübeck an den Immobilien-Investmentmanager Nuveen Real Estate, der das Objekt für seine deutsche Core-Retail-Plattform erwirbt, beraten.

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## **DLA Piper launches Global Digital Services VAT Guide**

29 November 2019

DLA Piper has launched the fourth edition of its Global VAT Guide on Digital Services, covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

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### **DLA Piper adviseert The Carlyle Group bij investering in HSO Group**

6 September 2019

DLA Piper heeft The Carlyle Group geadviseerd bij de investering in HSO Group. Het eigen vermogen voor de investering kwam van Carlyle European Technology Partners III Fund (CETP), een fonds van EUR635 miljoen dat investeert in technologiegerichte bedrijven in Europa en de VS.

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### **DLA Piper advises The Carlyle Group on its investment in HSO Group**

6 September 2019

DLA Piper has advised The Carlyle Group on its investment in HSO Group. Equity for the investment is provided by Carlyle European Technology Partners III Fund (CETP), a EUR635 million fund that invests in technology-focused companies in Europe and the US.

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### **DLA Piper continues Irish expansion with appointment of four new partners**

4 September 2019

DLA Piper today announces the appointment of four new partners to its recently opened Dublin office into four key practice areas of Finance and Projects (F&P), Intellectual Property and Technology (IPT), Tax and Real Estate. The new partners will be joined by three legal directors, as part of the firm's ongoing expansion in Ireland.

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### **DLA Piper berät Allianz Real Estate beim Erwerb der Büroimmobilie EDGE Hafencity in Hamburg**

2. August 2019

DLA Piper hat die Allianz Real Estate beim Erwerb der Büroimmobilie EDGE Hafencity von EDGE Technologies im Zuge eines Off-Market-Forward-Deals beraten. Das EDGE HafenCity Hamburg Projekt umfasst ein 15-stöckiges Gebäude mit einer gesamtvermietbaren Fläche von rund 22.500 qm.

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### **DLA Piper berät Rolls-Royce beim Erwerb des eAircraft Geschäfts von Siemens**

21 June 2019

DLA Piper hat Rolls-Royce plc beim Erwerb der Elektro- und Hybridantriebssparte für die Luft- und Raumfahrt, eAircraft, von Siemens beraten. Die Akquisition ist Teil der Elektrifizierungsstrategie von Rolls-Royce und wird dazu beitragen, dass das Unternehmen zukünftig eine maßgebliche Rolle in der „dritten Epoche“ der Luftfahrt spielen wird.

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### **DLA Piper named UK transfer pricing firm of the year for the third year running**

17 MAY 2019

DLA Piper has been named UK Transfer Pricing Firm of the Year for the third year running at the International Tax Review (ITR) European Tax Awards 2019, in a ceremony held in London on 16 May. The firm was also, and for the first time this year, named Africa Transfer Pricing Firm of the Year.

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## **DLA Piper announces launch of Artificial Intelligence practice**

14 MAY 2019

DLA Piper announced today the launch of its Artificial Intelligence practice, which will focus on assisting companies as they navigate the legal landscape of emerging and disruptive technologies, while helping them understand the legal and compliance risks arising from the creation and deployment of AI systems.

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## **DLA Piper berät BrewDog beim Erwerb einer bekannten Berliner Brauerei**

6 MAY 2019

DLA Piper hat BrewDog, eine in Schottland ansässige, multinationale Craft Beer Brauerei und Pub-Kette, beim Erwerb einer Berliner Brauerei von einer der größten Craft Beer Brauereien in den USA, Stone Brewing, beraten.

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## **DLA Piper announces partnership promotions for 2019**

1 APR 2019

DLA Piper is proud to announce that 77 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2019 in the United States and May 1, 2019 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 43 different offices throughout 20 countries.

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## **Non-resident real estate investors bullish on Capital Gains Tax changes**

19 MAR 2019

Non-resident real estate investors are holding their nerve on UK investment strategies despite impending capital gains tax (CGT) changes coming into force next month and uncertainty around Brexit. According to a DLA Piper report, more than half (58 percent) of those polled expect the new tax code will have no impact on their investment strategy.

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## **DLA Piper announces launch of Blockchain and Digital Assets practice**

26 FEB 2019

DLA Piper announced today the launch of its Blockchain and Digital Assets practice, which will offer strategic advice on a global basis to address the needs of companies implementing blockchain technology solutions and creating and deploying digital assets.

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## **DLA Piper enhances cross-border tax capability with new partner hire in Dublin**

26 FEB 2019

DLA Piper today announces the appointment of Maura Dineen as a Tax partner in the firm's newly opened Dublin office. This is the fifth partner hire for DLA Piper in Dublin in a month, following the announcements in January of Conor Houlihan (Finance & Projects), Éanna Mellett (Corporate), Mark Rasdale (Intellectual Property & Technology) and Ciara McLoughlin (Employment).

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