

Employee shares and stock options (3/31/17)

In today's business environment the remuneration of a company's key employees and management often includes something in addition to fixed salaries and bonuses. Some of the instruments aimed to motivate employees may even be unregulated. In reaction to these market trends, Parliament has passed extensive amendments to the Commercial Code this summer, which, among other things, change the treatment of employee shares and introduce new rules for the issue of employee stock options. This article explores some of these amendments.

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