

NEWSLETTERS

Equity Incentive Compensation Plan Considerations For A Limited Liability Company

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Jim Browne of the Dallas office authored a white paper entitled “[Equity Incentive Compensation Plan Considerations for a Limited Liability Company](#).” This article first describes the four broad types of equity incentive compensation plans commonly used by publicly traded corporations and most likely to be familiar to business owners and key employees: restricted stock, phantom stock, stock options, and stock appreciation rights. The article then explains why certain of these corporate plans may not work well for an LLC taxed as a partnership, and describes the more tax efficient alternatives for an LLC.

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