Requirements and Opportunities in Incentive Stock Option Transactions

Description: Gain a better understanding of the proper tax treatment of incentive stock options.

This topic will involve a description of the tax consequences to the employer and the employee of Incentive Stock Options (ISOs) under various scenarios. It will also explore the various technical requirements for ISOs with respect to both the ISO Plan and the ISO Award Agreement, as well as the need for shareholder approval. Moreover, we will review permissive provisions for ISOs, including, but not limited to, cashless exercises, time-based and performance-based vesting, change of control vesting, and granting ISOs in tandem with stock appreciation rights. Finally, we will explore alternatives for dealing with ISOs between the signing and closing of a corporate transaction.

Learning Objectives:

- You will be able to review Incentive Stock Options (ISOs).
- You will be able to define taxation of an employee.
- You will be able to identify the impact on the employer.
- You will be able to discuss methods of exercise.

Contents:

- Incentive Stock Options (ISOs): Summary of Tax Treatment
  - Employee
  - Employer

- Requirements for ISOs
  - Date of Grant
  - Plan Document
  - Option Agreement
  - Exercise Price

- Taxation of Employee
  - Grant
  - Exercise
  - Disposition

- Impact on Employer
  - No Deduction
  - Withholding
  - Reporting

- Methods of Exercise
  - Cash
  - Stock Swap
  - Stock Pyramiding
  - Cashless Exercise

- Death of ISO Holder

- Modification, Extras and Renewal of ISOs

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