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## **WAGE? - NEW CASE LAW ON MANAGEMENT PARTICIPATION PROGRAMS**

MANAGEMENT PARTICIPATION PROGRAMS HAVE ALWAYS BEEN IN THE SPOTLIGHT OF TAX AUTHORITIES, AS IN THOSE CASES A DISTINCTION HAS TO BE MADE BETWEEN FULLY TAXABLE WAGES AND TARIFF-FAVORED INCOME FROM CAPITAL INVESTMENT. TAX AUTHORITIES HAVE PARTICULARLY CLASSIFIED LEAVER PROVISIONS AS A DECISIVE INDICATION FOR THE EXISTENCE OF WAGE. HOWEVER, THE FEDERAL COURT OF FINANCE (BFH) DOES NOT SHARE THIS VIEW. [\(more...\)](#)