21. December 2023

FUTURE FINANCING ACT – NEW TAX BENEFITS FOR EMPLOYEE PARTICIPATION PROGRAMS

FROM 1 JANUARY 2024, EMPLOYEE PARTICIPATION PROGRAMS MAY FALL MORE FREQUENTLY UNDER THE BENEFITS OF § 19A GERMAN FISCAL CODE (*EINKOMMENSTEUERGESETZ* – ESTG) (SPECIAL PROVISION FOR INCOME FROM EMPLOYMENT IN THE CASE OF ASSET PARTICIPATIONS –*SONDERVORSCHRIFT FÜR EINKÜNFTE AUS NICHTSELBSTÄNDIGER ARBEIT BEI VERMÖGENSBETEILIGUNGEN*) AND THEREFORE BENEFIT FROM THE ASSOCIATED TAX ADVANTAGES. (more…)