

# Employee Ownership - The German and Austrian Stile -

# Personal Instruction ...



## Stefan FRITZ

- Compensation consultant (base salary, variable compensation, employee ownership, value credit (Lebensarbeitszeitkonten))
- Shareholder of mit-unternehmer.com Consulting GmbH (D-Bamberg)
- Author, Consulting experience 20 years+
- Professional experience from industry, consulting, administration
- Studied economics (Trier (D), Dublin (IRL), Washington DC (USA))
- Born in 1965
- Two daughters

### Contact:

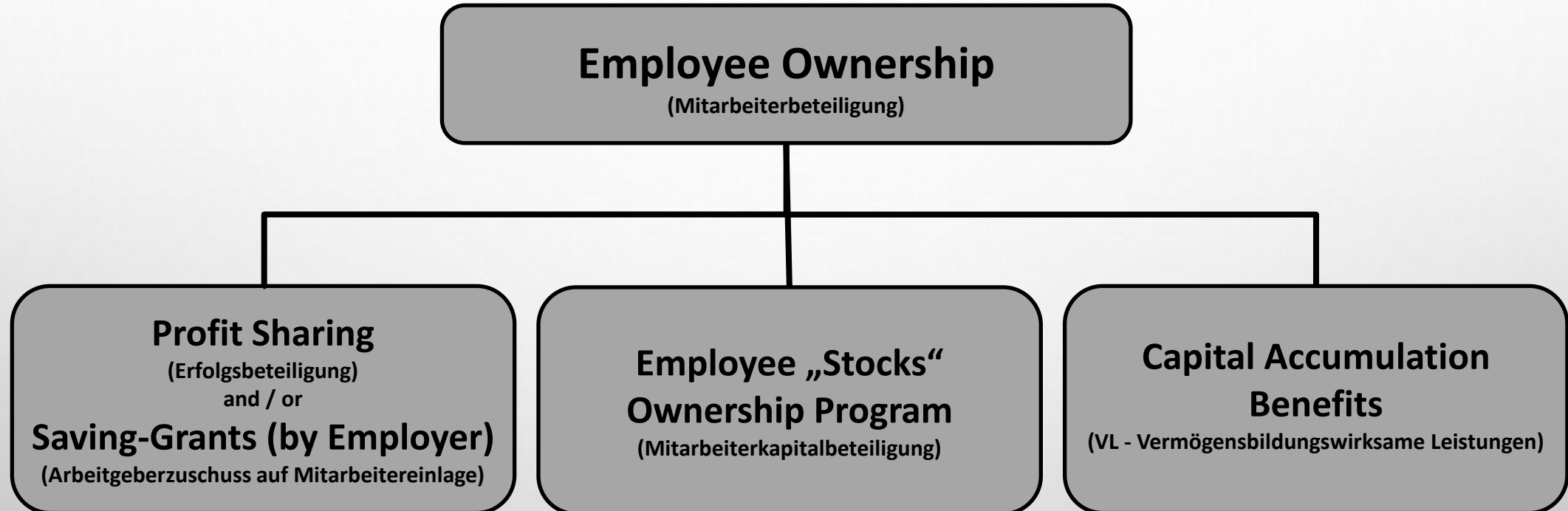
mit-unternehmer.com Beratungs-GmbH

[www.mit-unternehmer.com](http://www.mit-unternehmer.com)

[stefan.fritz@mit-unternehmer.com](mailto:stefan.fritz@mit-unternehmer.com)

Ph. 0049-172-8302155

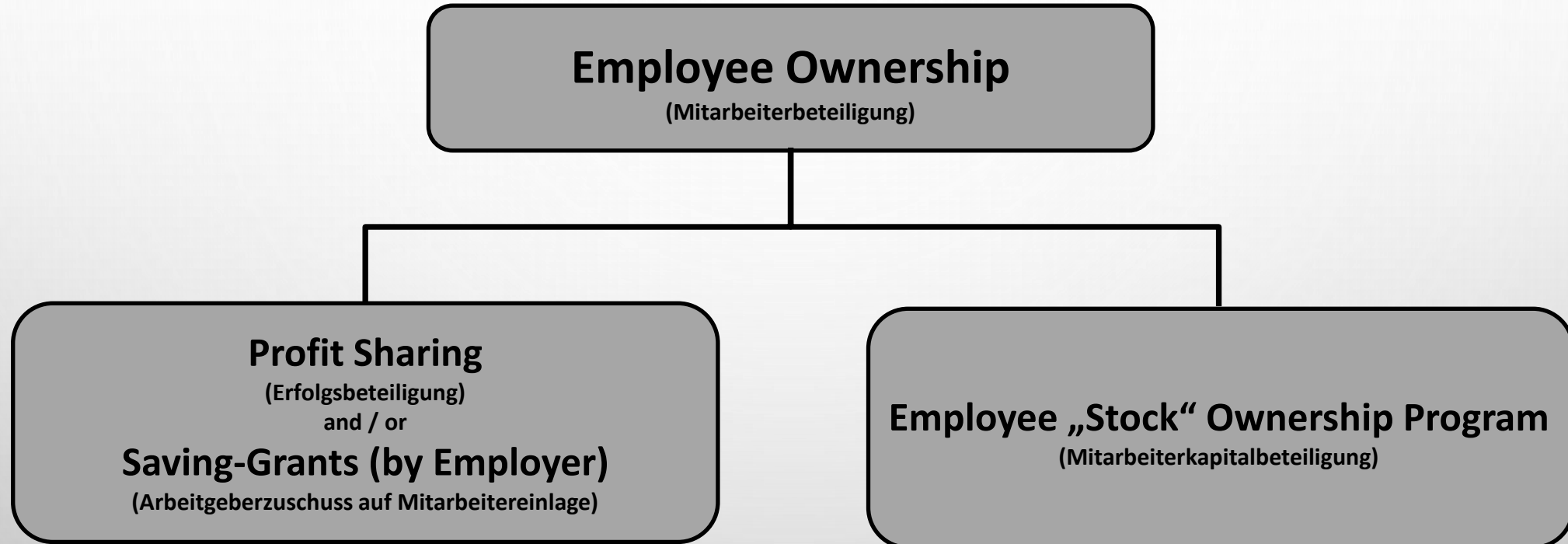
# Employee Ownership Program (D)



Based on: § 3 (39) EStG  
Limit: € 2.000 p.a.  
Free of: Income Taxes  
Social Security Contribution  
Special Ed.: § 19a EStG (Startup)

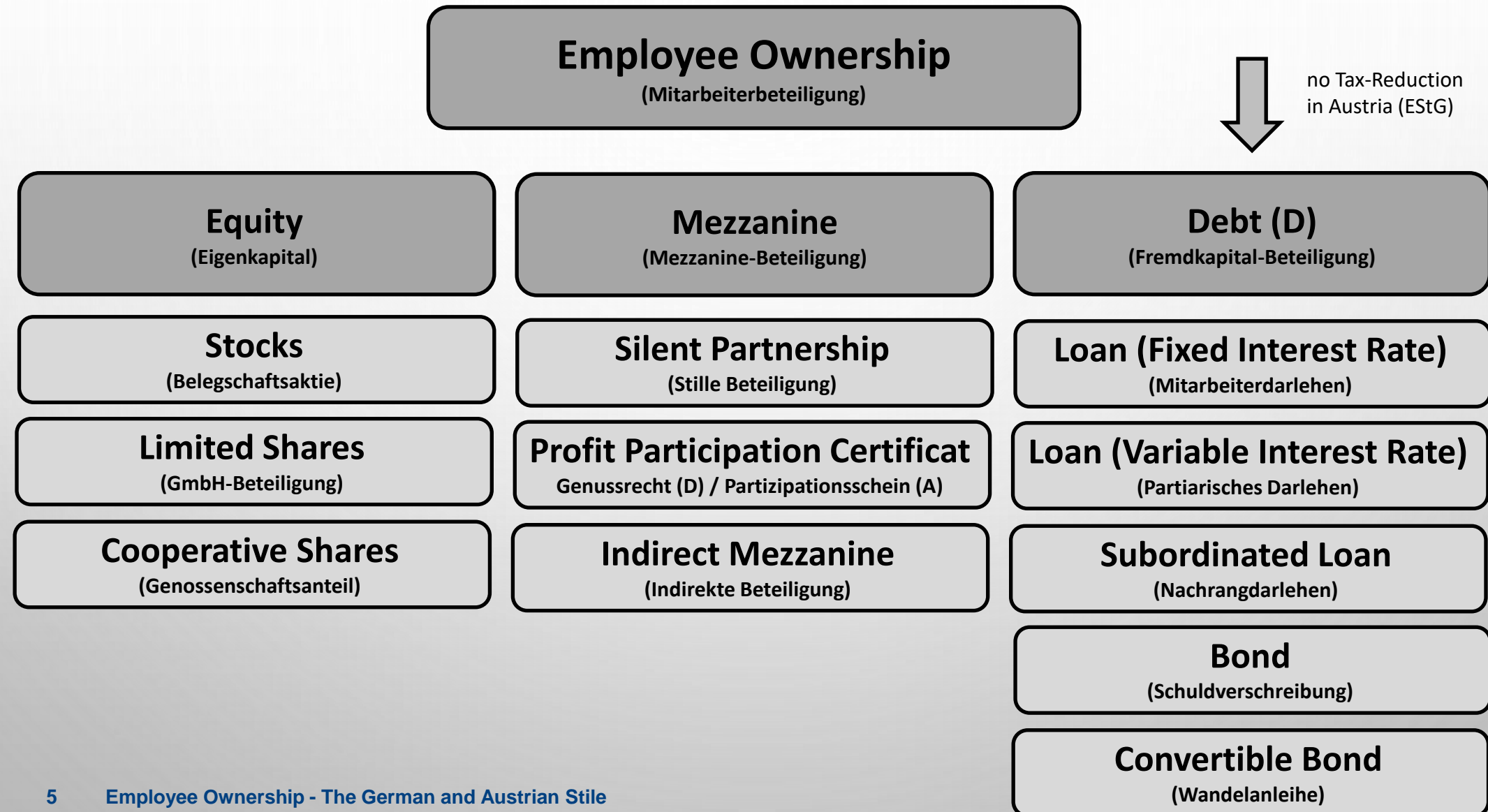
Based on: 5. VermBG  
Limit: € 400 p.a.  
T€ 40/80 Taxable Income  
Benefits: 20% Bonus in Year 6

# Employee Ownership Program (A)

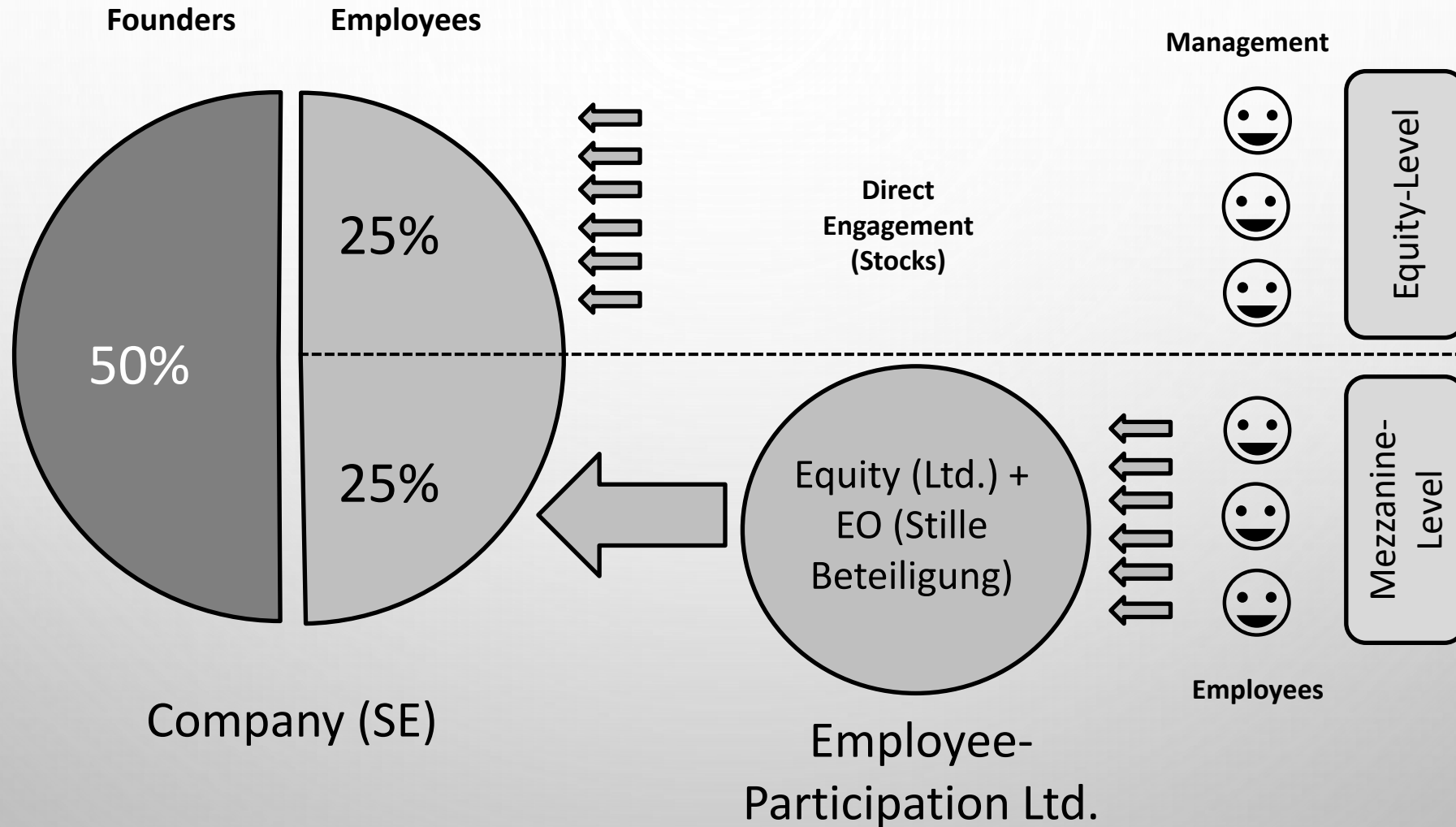


Based on: § 3 (1) Z 15 lit b EStG  
Limit: € 3.000 p.a.  
Free of: Income Taxes  
Social Security Contribution  
Special Ed.: € 4.500 (Foundations)

# Diversity of Employee Ownership



# Example: Combination of Both





# Further Informations

