

Taxation of Stock Options: Senate Bill Update

Taxation of Stock Options

As of now, the Senate has abandoned the idea of taxing stock options as they vest.

This is the modification to the mark, released late yesterday.

<https://www.finance.senate.gov/imo/media/doc/11.14.17%20Chairman's%20Modified%20Mark.pdf>
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The modification strikes the proposal--Item III.H.1, Nonqualified deferred compensation--from the Chairman's Mark. A new discussion of Treatment of Qualified Equity Grants begins on p. 69.

The new proposal includes does a complete u-turn from what was originally proposed.