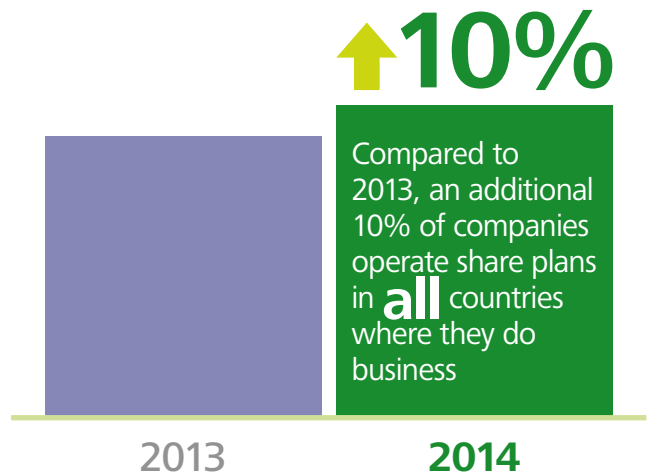


Deloitte 2014 Global Share Plan Survey Highlights



136 multinational companies, headquartered in **23** different countries, operating **358** share plans between them

Even where companies do not operate their broad-based plans in all countries, a majority have at least **80%** of their global employees participating in the plans



The most popular broad-based plans remain share purchase plans while executive plans are mostly share award plans



Discounted share purchase plans are more popular than those offering a matching element



52% of companies have incorporated malus provisions in their executive plans



36% of companies tax participants in broad-based plans only in the country where they are at the taxable event, ignoring any time spent outside that country



Almost **50%** of issuing companies recharge the cost of shares to the participants' local employing entities

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