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In the case of equity compensation, a company issues shares, receiving cash and tax benefits, increasing its total outstanding share count. The two kinds of transactions—buybacks and equity compensation—are complementary, but their connection is obscured by the asymmetries in the timing, approval processes, and securities and financial disclosures for each.

Dilution, Disclosure, Equity Compensation, and Buybacks

Select Administrative Issues to Consider When Granting Equity Awards By Anthony J. Eppert on June 11, 2020 Posted in Compensation Design The purpose of this Post is to highlight some of the administrative issues that should be vetted any time the Compensation Committee of a publicly-traded company effectuates a grant of equity to key employees.

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