

All countries

Is it the cultural norm?

Asia

China	More common for tech firms and start-ups considering an IPO as the ultimate goal.
Hong Kong	Share option schemes are common among listed companies and private subsidiaries of multinational companies or some start-ups.
Singapore	Share option schemes are common among listed companies and private subsidiaries of multinational companies or some start-ups.
United Arab Emirates	No, on the contrary we have seen very few clients offering ESOPs to UAE based employees.

Europe

Austria	<p>Currently, no. If at all and until recently, stock options have been granted by Austrian stock companies (Aktiengesellschaft). Due to legal restrictions the GmbH (except for certain exceptional cases) cannot hold own shares. The exercise of stock options would require a capital increase in the GmbH, if such stock options are not granted by the current shareholders of the GmbH. The acquisition of shares in a GmbH also requires an Austrian notarial deed (Notariatsakt).</p> <p>However, with effect from January 1, 2024, a new form of legal entity, so called flexible company (Flexible Kapitalgesellschaft; FlexCo) being a hybrid form between a GmbH and a stock company (Aktiengesellschaft), has been introduced in Austria. FlexCo provides for a myriad of "start-up" or "stock options" friendly corporate solutions (such as establishing a new class of shares - company value shares - granting limited shareholder rights with reduced economic risk, possibility of FlexCo to hold its own shares, possibility of implementing a conditional capital increase (e.g., for granting stock options) and simplified transferability of the shares without the requirement of an Austrian notarial deed (Notariatsakt)) which could contribute to the popularisation of stock option plans in Austria.</p>
Czech Republic	No, but becoming increasingly common with US/UK-parent companies.
England & Wales	Yes, especially within the technology and life sciences sectors.
France	Share option schemes are common among listed companies and subsidiaries of multinational companies.
Germany	Common within companies with a US-parent company, but not significantly used by German headquartered companies since the burst of the dotcom bubble. Other incentives such as bonuses, phantom shares or participation certificates are common.

Hungary	Strictly speaking no, however stock options are slowly becoming increasingly common in Hungary, usually at local subsidiaries of international companies who extend their global plans to Hungary.
Ireland	Yes, especially within the technology and life sciences sectors.
Italy	No, even if it is becoming increasingly common.
Netherlands	It is becoming increasingly common, in particular with start-ups and US/UK headquartered technology and life sciences companies.
Poland	No, but it is often offered to employees within new tech companies with US or Canadian parent company.
Portugal	No, but stock options plans are increasing in the context of IT companies and start-ups.
Slovakia	No, but it has been increasingly used by VC-backed start-up companies.
Spain	It is common in senior positions and start-ups.

South America

Brazil	It is cultural in some multinational enterprise groups. Domestic stock option plans are common.
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