





编号	国家	具体规定
1	美国	The employer will be entitled to a tax deduction equal to the amount of ordinary income recognized by an employee in connection with his or her RS award in the employer' s taxable year in which that employee recognizes that ordinary income.
2	法国	deduction may be available for the French subsidiary if the restricted stock meets certain conditions in a "qualifying company". The parent company must send the subsidiary a form providing details of the costs. A corporate tax deduction is available for the parent provided that the subsidiary and RSUs meet certain conditions and are based on a "qualifying plan" . The parent company must send the subsidiary an invoice mentioning the details of the costs. The subsidiary must file a tax return, a specific form providing details of the costs incurred for the acquisition of the shares.
3	新加坡	If a holding company transfers shares to employees of its subsidiary under an EESR scheme and incurs costs in doing so, the holding company can claim tax deduction based on the lower of the: (a) amount recharged by the holding company for the transferred shares; and (b) actual cost incurred by the holding company in acquiring the transferred shares.



















