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# New French Tax Withholding Law on Equity Compensation Carries Global Reach (and Criminal Penalties)

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Just as the U.S. has been extending the reach of its tax system with such global tax compliance measures as Internal Revenue Code sections 409A and 457A and the Foreign Account Tax Compliance Act (FATCA), other countries seem to be following suit. Recently, a possible compliance issue has arisen for employers and financial institutions in the U.S. (and other countries) that may sponsor and/or administer equity-based compensation plans in which French taxpayers participate. Please see the attached article for further information.

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