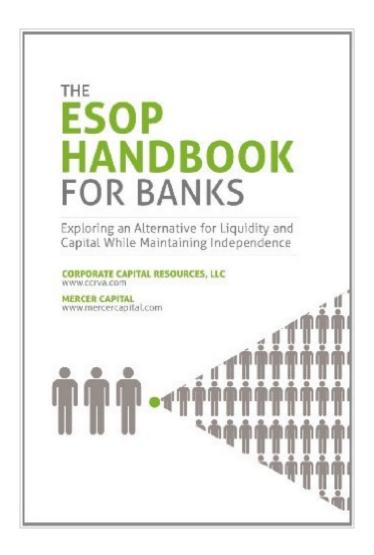
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The ESOP Handbook For Banks





Synopsis

This handbook addresses an important omission in the current financial environment: the lack of a broader, strategic understanding of the possible roles of Employee Stock Ownership Plans, or ESOPs, as a tool for managing a variety of issues facing banks. Banks proportionately make more use of ESOPs than any other industrial classification in the U.S., often without understanding the extent of their potential applications. While an ESOP is not suitable in all circumstances, an ESOP may provide assistance in resolving the following issues, either by itself or in conjunction with other elements of a well-rounded strategic plan: - Augmenting capital, particularly for profitable institutions facing limited access to external capital. - Facilitating stock purchases by creating an "internal" stock market. - Providing employee benefits to reward employees that add to the institution's long-term value. This handbook describes the function of ESOPs in the real world of banks and bank holding companies. Bank directors and managers can use the information in this handbook to make solid, initial decisions regarding the potential merits of an ESOP. Before embarking on a particular strategy to deal with the manifold challenges facing small- to mid-size banks, the decision makers in profitable institutions may wish to consider how an ESOP can assist in addressing issues such as shareholder liquidity, employee ownership and compensation, and capital management.

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