

Ownership Succession Planning Matrix

	Sell to Outsiders	Sell to Insiders	Till Death Do Us Part	ESOP Innovation
Taxation	23.8% - 40%	50%	40%-50%	0%-23.8%
Control	None	Some	Max	Substantial
Perqs	Limited	Substantial	Max	Substantial
Upfront Cash	Max	Limited	None	Substantial
Income	Minimal	Substantial	Max	Substantial
Involvement	Minimal	Substantial	Max	You Decide!
Kids/Keys	None	Max	Delayed	Substantial
Employee Incentive	Minimal	Substantial	Minimal	Max
Corp. Taxation	Traditional	Traditional	Traditional	Tax-Free!