

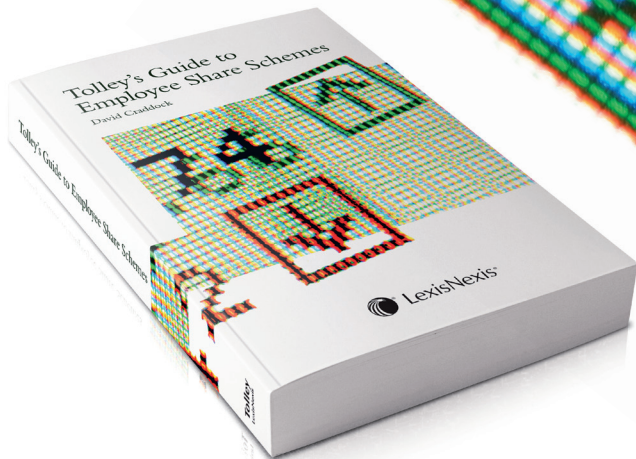
Do you know which employee benefit scheme will most benefit your company or your client's company?

Tolley's Guide to Employee Share Schemes

SOLUTIONS FOR KNOWLEDGE-DRIVEN PROFESSIONALS

- Client Development
- Research & Knowledge Solutions
- Practice & Productivity Management
- Risk & Compliance





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Key benefits:

- **Save money** - worked examples, illustrations, statistical case studies, case studies and cross-references throughout help to provide clear answers to your queries and will help you quickly understand how to save money for your client
- **Gain valuable time** - all legal, tax and accounting concepts are covered in one resource so there is no need for further research
- **Work with total confidence** - expert author who brings a strong practical focus to the book from his years of consulting and lecturing

Employee share schemes help increase competitiveness and productivity and can also bring significant tax advantages.

We understand that in the current economic climate businesses are examining all the different ways in which they can save money, including using shares as an incentive for employees. However, you still need to be confident that your business or your client's business is doing what's best for the long-term.

With **Tolley's Guide to Employee Share Schemes** you can be sure you're giving the best, up-to-date guidance on implementing employee share schemes that will save money for your client.

This new title from LexisNexis evaluates the range of employee share schemes available, looking at their processes, the statutory and regulatory requirements, HMRC's interpretation of share scheme issues and most importantly the **tax benefits** associated with the various schemes. You can rely on the detailed and expert guidance contained in this title to ensure you choose the most **effective** and **tax efficient** employee share scheme.

Tolley's Guide to Employee Share Schemes provides comprehensive coverage of the range of employee share schemes available coupled with expert guidance on implementing the various schemes. It covers all recent changes and developments in this area ensuring that you are using up-to-date, relevant and expert content.

About the author:

David Craddock is an independent consultant specialising in employee share ownership and reward management. David is a member of The Federation of Tax Advisors and The Institute of Directors and is a regular and well known speaker at conferences and seminars.

British Airways pilots will accept shares worth £13 million as part of a deal to save the airline £26 million a year*

Reported by the Times, 18/06/09

Key Topics covered include:

- Employee Share Schemes in an economic downturn
- 'Underwater Options'
- Changes to the participation limits on EMI
- Additions to the qualifying company rules for EMI
- Impact of the residence and domicile tax reforms on the employment-related securities legislation
- Stamp duty changes
- Further HMRC interpretation of the employment-related securities legislation
- Interaction between the new entrepreneurs' relief and share schemes
- Accounting bodies pronouncement on the treatment of SAYE options
- HMRC publication of evidence on the effectiveness of EMI
- Gradual introduction of Companies Act 2006 and the impact on share schemes
- Opportunity to introduce share loan schemes for directors through relaxation of rules
- Case law, *Duarte v. Black and Decker*, and the enforceability of restrictive covenants on share scheme rules
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The business case for Employee Share Schemes
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Enterprise Management Incentives
Employee Share Schemes in the USA
Employee Share Schemes: Case Studies

Section Two:

Employee Share Trusts including:

Developing Employee Share Trusts
The Employer's Responsibilities in Operating Employee Share Trusts
Checklist for an Employee Share Trust

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The Statutory and Regulatory Environment including:

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Capital Gains Tax Implications for Employee Share Schemes
Finance Act changes
Anti-Avoidance Provisions
Post acquisition Benefits from Securities
Overseas Implications for Employee Share Schemes

Tolley's Guide to Employee Share Schemes is an invaluable resource for the practitioner helping them to gain both a detailed insight into the subject of share ownership and the various benefits for their clients.

Essential reading for:

- Tax Practitioners
- Accountants
- Company/Chartered Secretaries
- Employment Lawyers
- Employee Benefit Managers
- Share Scheme Trust Practitioners
- Share Scheme Administrators
- Payroll & HR Executives
- Company Directors
- Finance Directors

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