







# Employee Share Schemes

The use of Employee Share Schemes plays a key role in attracting and retaining talent. Using the breadth of our remuneration, tax and legal advisory practice, KPMG’s People Services team is able to provide a range of support to organisations with Employee Share Schemes.

 <p><b>Australian Employee Share Scheme reporting</b></p>	<p>Using KPMG’s Employee Share Scheme reporting tool, ESS Assist, KPMG can support you in managing your organisation’s Australian ESS reporting obligations to the ATO and your employees. ESS Assist is a fully automated tool that calculates the relevant taxable amount from source data extracted directly from your share plan administrators.</p>
 <p><b>Review of share plan rules</b></p>	<p>The Australian legislation in relation to employee share schemes can be complex, as there have been a number of changes to the law over time. KPMG can assist with the review of your organisation’s share plan rules to confirm the Australian income tax implications associated with the awards, including payroll tax obligations.</p>
 <p><b>Employee communications and seminars</b></p>	<p>The success of an employee share scheme is dependent on how effectively it is explained to participants. KPMG can assist with preparation of clear and concise employee communications and informative seminars to your ESS participants to provide clarity on their personal tax obligations.</p>
 <p><b>Employee Share Scheme design and implementation services</b></p>	<p>KPMG has proven experience in the design and implementation of effective share plans to support your organisation’s overall recruitment, retention and reward strategy. This includes concept design, drafting of legal documentation, accounting and valuation services, employee share trusts, and tax advice.</p>
 <p><b>Global tax and legal due diligence</b></p>	<p>Drawing on the expertise of KPMG’s international network, we can assist with global reviews in relation to tax reporting, payroll withholding and regulatory compliance for overseas participants, and advice on the impact of corporate transactions such as mergers, sales and acquisitions.</p>
 <p><b>Reclaim of foreign dividend withholding</b></p>	<p>Many shareholders (including employees) are unaware of the ability to reclaim excess foreign withholding tax from holding shares in an overseas company. KPMG can provide guidance on the withholding tax reclaim process which applies to many tax treaty locations.</p>

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July 2022. 932958509DTL