



Employee share scheme calculator

Calculate the discount amount of the unlisted rights and underlying shares acquired under an employee share scheme.

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[Employee share scheme \(ESS\) calculator](#)

Our calculator will take between 2 and 10 minutes to use.

What you can do with this calculator

This calculator will help you to work out the discount amount of the unlisted rights and underlying shares acquired under an employee share scheme.

If you are an employee and have acquired unlisted rights to listed shares through an **employee share scheme**, this calculator will help you work out the:

- discount you receive from participation in an employee share scheme
- **market value** of your unlisted rights
- weighted average share closing price for your underlying shares.

If you are an employer, this calculator will assist you to prepare ESS statements for your employees and an annual report. It will calculate the discount amounts on ESS interests you provide to your employees, where those interests are unlisted rights.

We will accept a number of methods used to calculate market value. This calculator uses tables set out in the regulations to value unlisted rights acquired under an employee share scheme. Individuals can choose to use this method or another accepted method to value unlisted rights.

If more than one parcel of rights was granted to an employee under one or more ESS in the financial year, you need to complete a separate calculation for each parcel or ESS. Combine the results to work out the final reportable discount amount.

This calculator includes the **1 July 2015 changes** made to the tax treatment of employee share scheme (ESS) interests.

The calculator results are based on the information you provide. You should use the results as an estimate and for guidance purposes only.

What you will need

Information you may be asked for when using this calculator includes:

- type of scheme the ESS rights were issued under
- date of acquisition, and date of deferred taxing point (if applicable) for the ESS rights
- expiry date of the ESS rights
- exercise price of the ESS rights
- number of ESS rights acquired
- value of any consideration (money or other consideration – for example, shares) given to acquire the ESS rights (consideration does not include the exercise price)

- market value of the underlying share on the date of the taxing point (acquisition or deferred)
- share trading information for the underlying share on the date of the taxing point (acquisition or deferred) and the four weekdays preceding that date (including public holidays).

Limitations

You will not be able to use this calculator where the rights:

- were not issued under an ESS
- are eligible for the start-up company concession
- were issued under a **deferral scheme** and those rights (or shares acquired as a result of exercise of those rights) were disposed of within 30 days after the deferred taxing point (the **30-day rule**)
- have an expiry date more than 15 years after the acquisition date, if the taxing point for the interests is after 30 June 2015
- have an expiry date more than 7 years after the acquisition date, if the taxing point for the interests is between 1 July 2009 and 30 June 2015
- were acquired before 1 July 2009, and
 - have an expiry date more than 10 years after the acquisition date
 - a cessation event occurred before 1 July 2009 (these ESS rights are taxable under the ESS law that applied at that time)
 - you are reporting in the 2019–20 income year or later, as these rights will have expired.

QC 24441

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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