

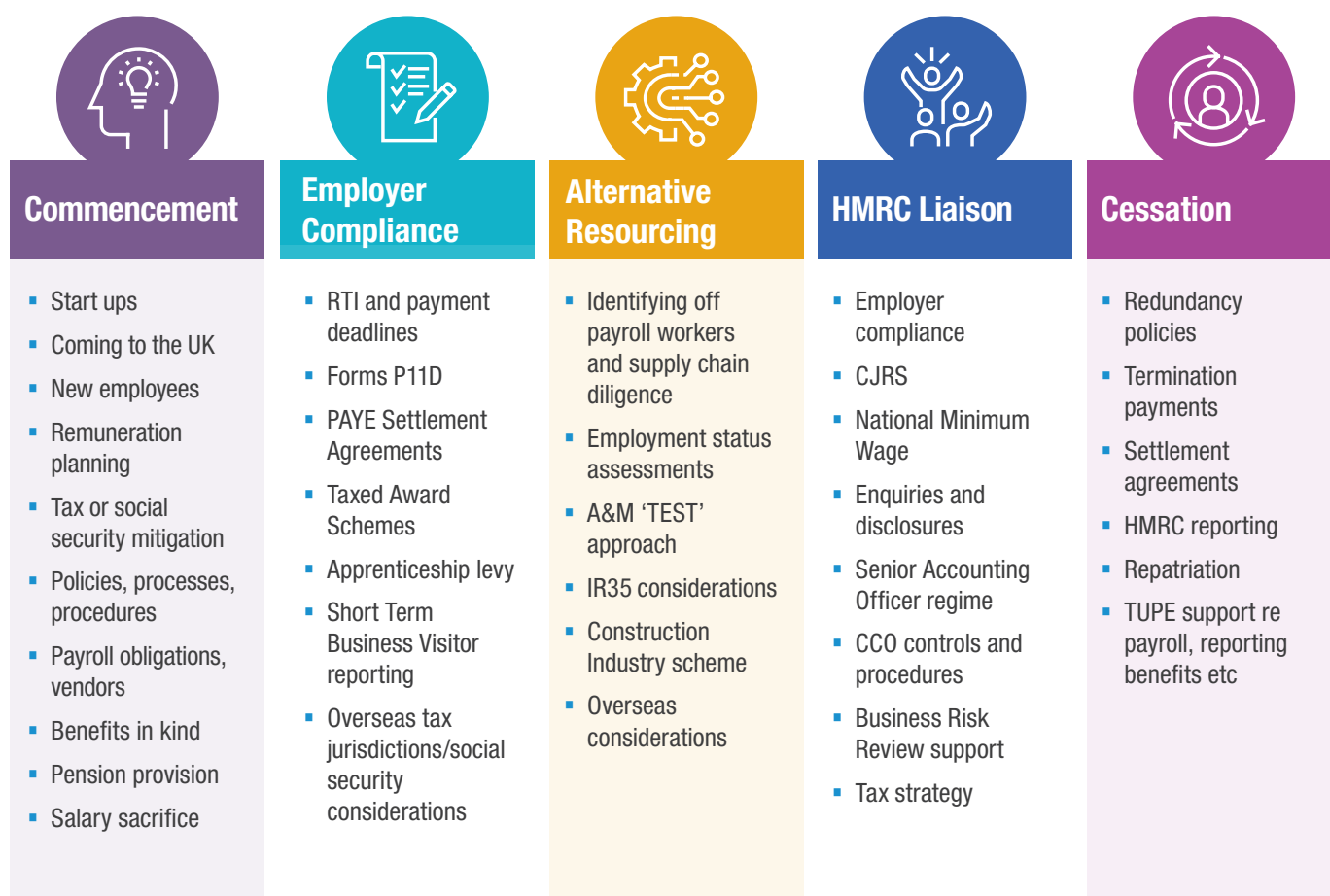
# UK Reward & Employment Tax

Managing the lifecycle of employees' relationships with their employers is a complex challenge. A&M's Reward and Employment practitioners offer employers a one-stop service to help manage the tax implications of all matters related to people, reward and employment.

## Unlocking value throughout the employee employer life cycle

Employment tax decisions go far beyond payroll management. A&M can help management teams unlock long-term value from their reward and employment tax arrangements.

## The Employment Life Cycle



A&M's Reward and Employment service offering brings in-house HR, Treasury and Finance teams together to solve common challenges, delivering accretive value for the wider business.

# The Role of Reward in the Life Cycle of a Business



## Start Up

### Simplicity

- How much equity to offer?
- Issuing shares to employees
- Navigating employee taxes
- Reporting correctly and on time
- Impact on Angel/VCT/EIS investors
- Valuation
- What about leavers



## Growth & Establishment

### Growing Complexity

- Attracting talent
- Performance conditions
- Exit plans
- Growth Shares
- EMI
- CSOP
- Valuation
- Reporting correctly and on time



## Expansion

### Broadening Share Ownership

- International considerations
- Trailing equity
- Cross border plan design
- Local tax advice
- Structure – options, RSUs, phantom plans
- Mergers/acquisitions
- Due diligence
- Expanding participation in shares
- Third party investment (PE House)/MBO
- Creating an internal market
- Valuation
- Reporting correctly and on time



## Maturity & Possible Exit

### Realising Value

#### Share sale/Asset Sale

- DD and impact of transaction on current share plans
- Tax structuring (eg earnouts)
- Vesting and exercise process
- Employee communication

#### Valuation

#### Listing

- DD & IPO readiness
- Post-listing share plans (SAYE/SIP)
- Benchmarking and Executive Compensation
- Investor guidelines
- Family business/succession – EOT
- Reporting correctly and on time

## Why Choose A&M Taxand



### A&M is more than your go-to for tax advice

A&M professionals live and breathe our firm's core values. We work with clients to deliver clear, straight-forward recommendations that deliver real operational change, not just what your business wants to hear. We are proud to offer clients strategic business advice, which complements our technical tax expertise.



### Our team draws on a wide range of professional experiences

A&M's practitioners come from the Big Four as well as industry. We bring extensive in-house and institutional experience to enhance and deepen client relationships.

## Professionals to Contact:



### Louise Jenkins

Managing Director

+44 20 7070 0643

[louise.jenkins@alvarezandmarsal.com](mailto:louise.jenkins@alvarezandmarsal.com)



### Tracey Norton

Senior Director

+44 79 1723 3514

[tracey.norton@alvarezandmarsal.com](mailto:tracey.norton@alvarezandmarsal.com)



### Aya Ishikawa

Senior Director

+44 778 560 8031

[aishikawa@alvarezandmarsal.com](mailto:aishikawa@alvarezandmarsal.com)

## ABOUT ALVAREZ & MARSAL TAXAND

Alvarez & Marsal Taxand, an affiliate of Alvarez & Marsal (A&M), a leading global professional services firm, is an independent tax group made up of experienced tax professionals dedicated to providing customized tax advice to clients and investors across a broad range of industries. Its professionals extend A&M's commitment to offering clients a choice in advisors who are free from audit-based conflicts of interest, and bring an unyielding commitment to delivering responsive client service. A&M Taxand has offices in major metropolitan markets throughout the U.S., and serves the U.K. from its base in London.

Alvarez & Marsal Taxand is a founder of Taxand, the world's largest independent tax organization, which provides high quality, integrated tax advice worldwide. Taxand professionals, including almost 550 partners and more than 2,500 advisors in 50 countries, grasp both the fine points of tax and the broader strategic implications, helping you mitigate risk, manage your tax burden and drive the performance of your business.

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