








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

 Commencement	 Employer Compliance	 Alternative Resourcing	 HMRC Liaison	 Cessation
<ul style="list-style-type: none">Start upsComing to the UKNew employeesRemuneration planningTax or social security mitigationPolicies, processes, proceduresPayroll obligations, vendorsBenefits in kindPension provisionSalary sacrifice	<ul style="list-style-type: none">RTI and payment deadlinesForms P11DPAYE Settlement AgreementsTaxed Award SchemesApprenticeship levyShort Term Business Visitor reportingOverseas tax jurisdictions/social security considerations	<ul style="list-style-type: none">Identifying off payroll workers and supply chain diligenceEmployment status assessmentsA&M 'TEST' approachIR35 considerationsConstruction Industry schemeOverseas considerations	<ul style="list-style-type: none">Employer complianceCJRSNational Minimum WageEnquiries and disclosuresSenior Accounting Officer regimeCCO controls and proceduresBusiness Risk Review supportTax strategy	<ul style="list-style-type: none">Redundancy policiesTermination paymentsSettlement agreementsHMRC reportingRepatriationTUPE support re payroll, reporting benefits etc

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 Tax



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.

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ABOUT ALVAREZ & MARSAL

Alvarez & Marsal Tax, part 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 Tax has offices in major metropolitan markets throughout the U.S., Latin America, and EMEA.

Alvarez & Marsal Tax is a founder of Taxand, the world's largest independent tax organization, which provides high quality, integrated tax advice worldwide, and represents the Global Network in the US and UK. Taxand professionals, including 770+ partners and more than 3,000+ advisors in 48 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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