

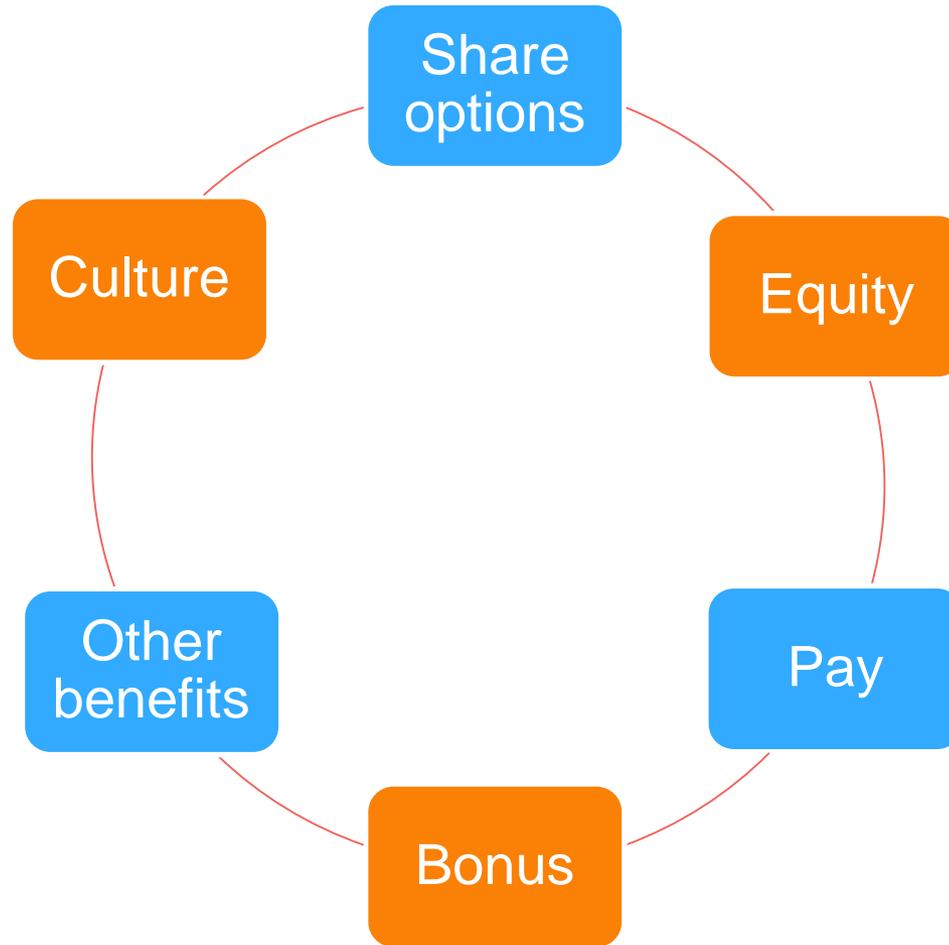
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FRASER**  
LAWYERS



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***“A business is absolutely nothing  
without its people! Success is a  
team effort.” – Peter Jones***



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# Approved share options vs equity

Share option	Grant	Exercise	Sale
Grant option for £1 per share (MV)	No income tax		
Exercise when the market value is £10 per share		No income <u>tax</u> (assuming employee pays £1 per share)	
Sell shares for £20 per share			Capital gains tax  Gain of £19 per share x 10 % = £1.90
Corporate tax relief		Relief at 19% on £9 = £1.71	

Equity	Receipt	Exercise	Sale
Equity worth £1 per share	Employee to pay £1 for share or pay income tax on £1		
Sell shares for £20 per share			Capital gains tax  Gain of £19 per share x 20 % = £3.80
Corporate tax relief		No relief	



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Childcare vouchers

Pension contributions

Gym membership

Working from home

Birthday holiday

Perk box

Work life balance

Social events

Travel loans

Extended parental/maternity leave

Mileage allowance

Bike to work scheme

Company car

Unlimited training budget

Student loan repayments

Health & well being support

Study support

Ping pong table/artificial grass

Unlimited holiday/birthday holiday

Free food



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