

# Business Law

**Thursday 15 August 2024**

**Session 5 – 2:45pm - 3:45pm**

## **Employee Share Schemes: A tax perspective**

Employee Share Schemes (ESS) can be important business tools for retaining and attracting talent, particularly where a business has cash constraints (such as a start-up). However, the tax implications relating to ESS can be complex. A myriad of ESS arrangements is possible. An appropriate ESS arrangement can depend on the commercial objectives and stage of life of the business. In this session, we will consider ESS from a tax perspective, including: what is an ESS, common ESS arrangements, common tax considerations and practical examples.

## **Meet the speaker**

### **King Tan, Consulting Principal, Keypoint Law**

King Tan is an experienced lawyer with a specialty in taxation law. He advises on federal taxes (such as income tax and capital gains tax) and state taxes (such as duty and land tax), and assists with both advisory and dispute matters. King is often called upon by private business groups, high net wealth family groups and professional advisers to assist with complex taxation issues and commercial transactions. King also has extensive experience assisting clients with strategic business and personal succession plans, establishing cross-border family offices, dealing with trustee duties and beneficiary entitlements and implementing wealth preservation strategies. Prior to joining Keypoint Law, King led the Taxation & Superannuation team at Coleman Greig and was formerly with King & Wood Mallesons and KPMG. His work at a Big 4 chartered accounting firm and as a senior tax lawyer at international and mid-tier law firms has given him a range of skills and expertise.