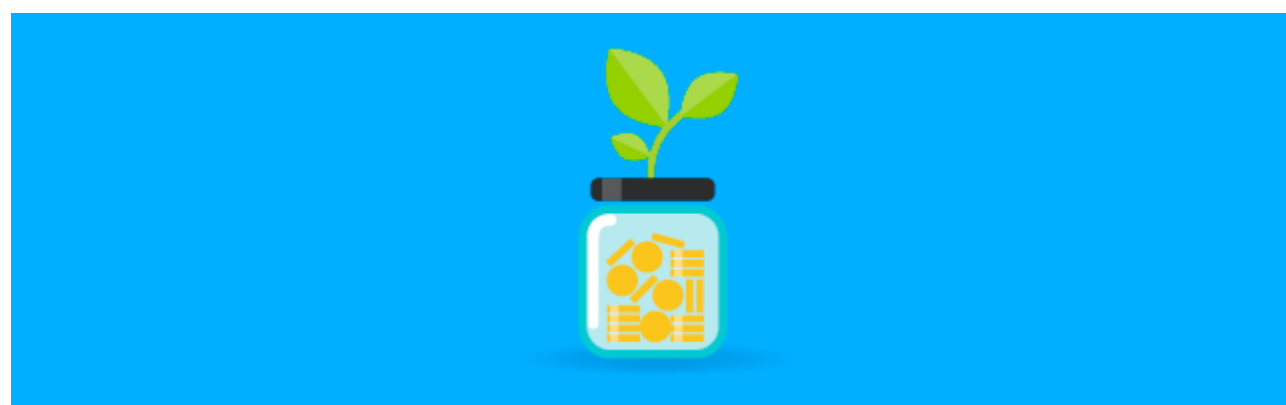


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## Changes to tax-deferred employee share schemes



**1 June 2022**

Do you provide your employees or their associates with employee share scheme (ESS) interests?

An ESS interest is:

- > a beneficial interest in a share of a company, or
- > a right to acquire a beneficial interest in a share of a company.

Changes have been applied to the taxing points of tax-deferred ESS interests. Your employees will no longer have a taxing point when they cease their employment, if that occurred on or after 1 July 2022.

Due to this change, you won't need to report to us when an employee with ESS interests ceases employment with your company on or after this date.

If an employee with ESS interests ceases employment with your company before 1 July 2022, you will still need to report this to us.

Your employees will still need to pay tax at other taxing points under a tax-deferred scheme, and this will need to be reported using existing labels.

### Next step

- > Visit [ESS - Reporting requirements for employers](#)

### See also

- > [Tax-deferred schemes](#)
- > [Key ESS changes in detail](#)

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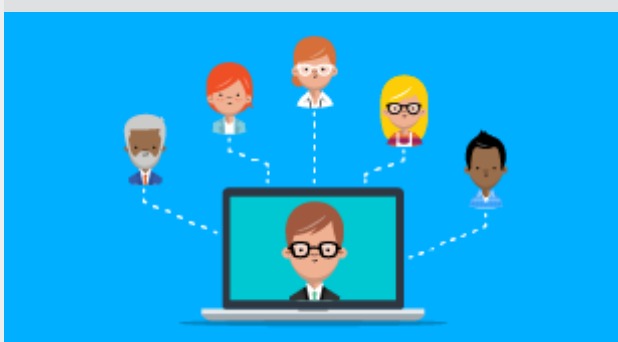
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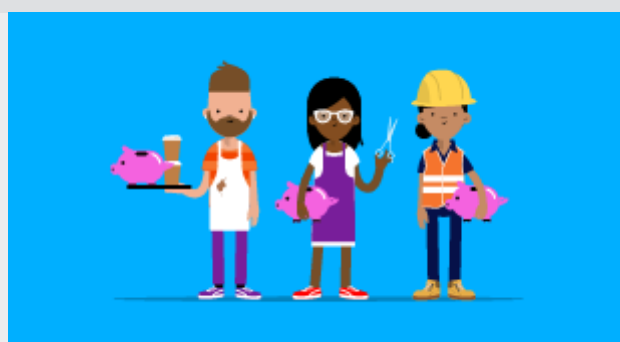
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**02 AUGUST 2021**

#### Do you pay your employees' expenses?

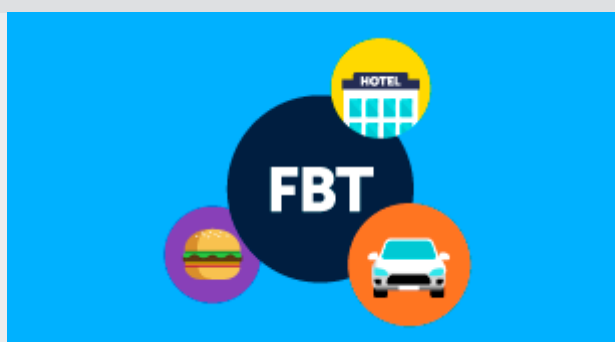
Register now for our webinar about expense payment fringe benefits.



**08 MARCH 2022**

#### Super to cover more employees

From 1 July 2022, employees will receive super regardless of their earnings.



**07 APRIL 2022**

#### It's fringe benefits tax time

Use these resources to help you meet your FBT obligations.

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