

Global Equity – Important Dates!

For GEO Boston Chapter Meeting Attendees (May 7, 2013)

Australia

Employee Share Scheme (ESS) Statement due dates for reportable activities from 7/1/2012 through 6/30/2013:

- ESS Statements due to employees by **July 14, 2013**
- Annual ESS report to ATO (Australian Taxation Office) by **August 14, 2013**
- Make sure the figures on employee statements match figures reported in annual ESS report
- Excel tool provided by the ATO to file soft copy of employer's annual report

NOTE: The ESS Data Capture Tool will be no longer supported by the ATO. The ESS Bulk Load Excel Spreadsheet is still supported and recommended by the ATO for use.

- If you continue to grant stock options after July 1, 2009, consider switching to RSUs (or clearly explain to employees that the options are taxed at vesting and that the tax paid at vesting is not recoverable)

China

Next quarterly report to SAFE ("Form 2") due on July 3rd. Use this form to report (i) Period Start Balance, (ii) New Transactions during Quarter, and (iii) Period End Balance for the following:

- Grant Status
- Stock Holding and Sale status
- Foreign Currency Payment Quota
- Amount of proceeds wired back to the special account in China

United Kingdom

Annual share scheme forms due by July 6th:

- Form 35 (approved options)
- Form 42 (all other equity compensation)
- Tax rate for top earners reduced to 45% (from 50%) effective April 6, 2012

Our Mission: Make stock plan work fun and rewarding for our clients and for our people.

Our People: 150 years of collective stock plan “know-how” gained in three settings.

Since 2009, our people have provided innovative advisory solutions, affordable operational support, and practical guidance on all aspects of equity-based incentive pay and benefits programs to over 80 corporate clients.

For additional information, please contact:

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