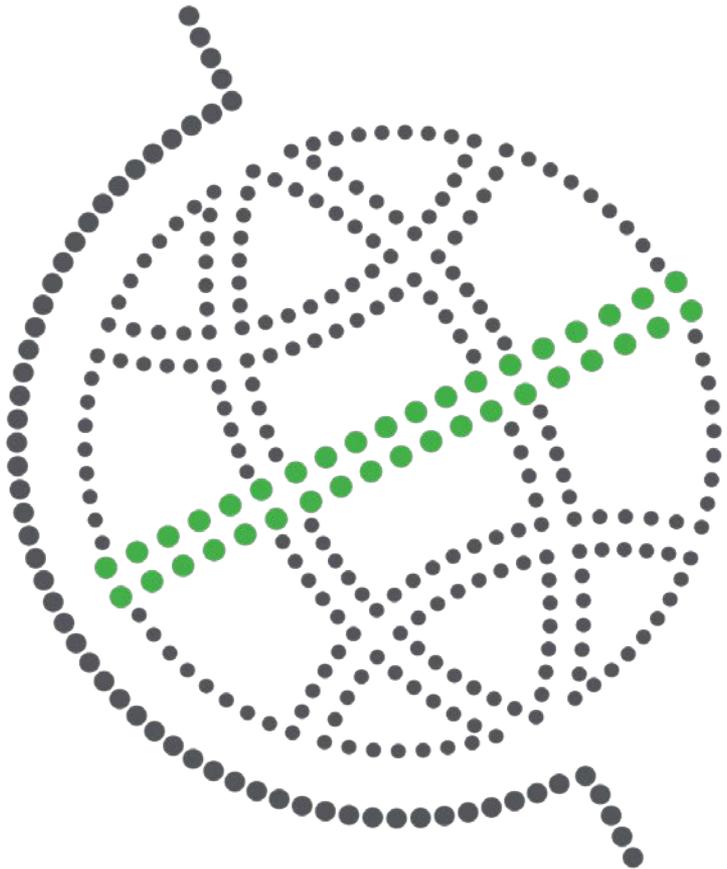


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**Deloitte Global
Equity and Rewards**
An integrated service

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Deloitte Global Equity and Rewards

Our purpose

Our purpose is to help organisations by **empowering** Equity and Reward professionals to **fulfil their potential**.

How we achieve this:

Digitising the remuneration industry

Making the design, implementation and operation of long term incentive plans more time and cost efficient so you can focus more on the employee experience and bringing your organisations purpose to life through those incentive plans.

Bringing our best to tomorrows companies

Providing genuine insight into the generational and market trends that impact the type and quantum of incentive arrangement you should be offering to drive performance, compete in the market, retain value staff and create the right corporate culture.



Global risk management for todays companies

Remaining compliant in a constantly evolving global landscape is challenging. We can help you manage the risk so that your incentive programs run smoothly, the employee experience is not unduly affected by tax/regulatory matters and the company is protected.

Deloitte Global Equity and Rewards

An integrated service



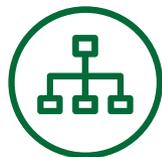
Deloitte teams pride themselves on being able to support you through every step of your journey, from compliance to operational excellence, from insight to implementation.

Experience our collaborative working, our connected services and tools, making an impact that matters for you and your employees.

Deloitte Global Equity and Rewards

Plan design

Employee incentive plans are important to...



Align the goals of the employee with those of the company



Motivate and reward employees



Provide tax efficient remuneration



Attract new employees and retain existing ones



The right incentive plan will be different for each company depending on many factors including the industry and strategic goals of the company.

When designing an employee incentive scheme we can provide the following services:

- Strawman – market practice information, possible plan structures and terms
- Presentation materials to communicate plan(s) with employees and stakeholders
- Tax and regulatory impact in Australia and any other countries
- Advice on financing the incentive plan (share sourcing, recharging costs etc.)
- Advice on the accounting and financial reporting treatment for the new plan
- Valuation support (for unlisted companies).

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Plan implementation

Our team have considerable experience in implementing long term and short term incentive plans for Australian based private and public companies as well as many international organisations based overseas.

When implementing an employee incentive scheme we can provide the following services:



Drafting plans rules and offer documents



Drafting employee communications



Assisting with internal stakeholder approvals and communication



Project management support



Training (for payroll and other teams)



Pre offer filings and compliance (e.g. compliance with ASIC requirements in Australia).

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Global risk management

Once the incentive plan has been implemented and is in operation, there remains some administration tasks that the company will need to complete in order to be compliant. Below are some of the areas where we can help you manage your risk and be compliant:



ESS reporting

- Employers with share schemes in Australia must annually provide ESS statements to employees and an ESS annual report to the Australian Taxation Office (ATO). Producing these reports requires significant time input from internal resources.
- Deloitte's ESS reporting tool enables accurate and automatic calculation of reportable amounts whilst generating the reports necessary to meet your compliance obligations.
- The tool can also apportion ESS income for international assignments and automatically calculate taxable ESS wages for payroll tax purposes.



Filing and reporting obligations

- Assistance with the annual reporting obligations that arise in Australia (see ESS reporting above) and globally
- Assistance with any securities law or other regulatory filings required after the plan has been launched.



Other tax matters

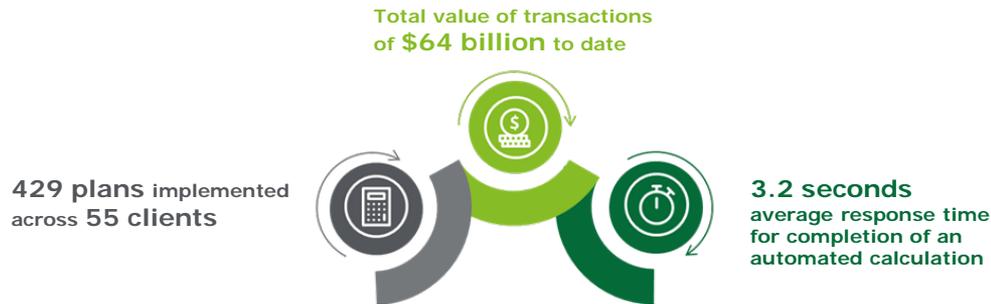
- Advising on the tax treatment of awards in the countries in which the plan is operated (e.g. the tax point, tax liabilities that arise, the tax withholding and reporting requirements for the company, impact of a holding period, impact of a recharge, impact of cash settlement and availability of a corporate tax deduction).
- Employee tax guides/FAQs to ensure the employees are aware of how their awards will be taxed
- Calculating the tax due for awards received by internationally mobile employees (see overleaf for more details).

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Global Risk management: GA incentives

GA Incentives (GAIN) is a fully automated technology platform that calculates income, social and regional tax withholding for equity awards delivered to internationally mobile and domestic employees in real-time.

GAIN also calculates the amounts that are reportable, both by the employer and the employee in each jurisdiction.



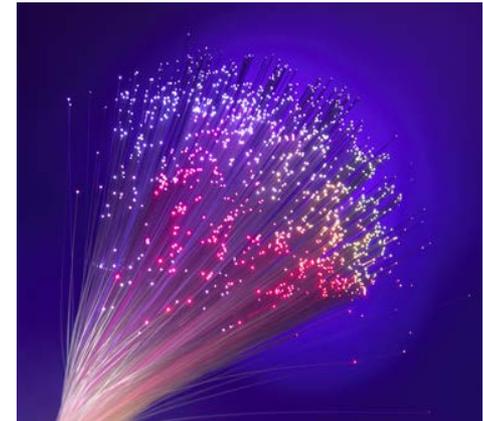
GAIN is the chosen solution by over 50 companies and has received several industry awards. As the most mature and dynamic product on the market, GAIN will enable your company to benefit from a proven, flexible, and fully automated technology platform and manage your global equity compliance more effectively.

- *Lexis Nexis Tax Awards – Commendation for innovation (best tax software)*
- *2008 Geo Awards – Best use of technology*
- *2011 IFS Pro Share Award – Commendation for the implementation of tax equalisation within GAIN*
- *2011 Expatriate Management and Mobility Award – Most innovative use of technology*
- *2013 GEO Awards – The Judges Award.*

The three key focus areas of GAIN are **Compliance**, **Integration** and **Employee Experience** and using GAIN will enable you to realise benefits and value in each of those areas.



GAIN has up to date tax information from Deloitte's global network in over 130 countries.



Deloitte Global Equity and Rewards Tax and Legal



- We can provide regular domestic and global tax and legal reviews to ensure you are compliant in every country in which you operate the plan and are aware of issues such as the impact of corporate recharges and the availability of corporate tax deductions.



- Once issues have been flagged in the review – we can help you resolve those issues. For example we can assist you with meeting any regulatory requirements, structuring the plan so that it can be operated in each country and assisting the local teams with any issues they raise.



- Utilising GA Incentives, we can also provide information on the taxation of internationally mobile employees in a cost effective manner. GA incentives can also be used to model the taxation impact of an employee going on assignment in relation to their incentive awards.



- Our new Global Incentives Plans Portal has information on local compliance requirements and tax treatment relating to incentive award in over 50 countries
- The interactive portal can quickly show you and employees some of the key tax and regulatory implications in each country in relation to incentive plans.



600 practitioners throughout Deloitte's network of offices provide tax and legal advice on incentive plans in over 100 countries.

Deloitte Global Equity and Rewards

Keeping you up to date



Global Incentives
Plans portal and
GA Equity

- <https://taxcms.deloitte.com/shareplans> – new interactive portal providing key information regarding the tax and legal considerations of operating equity plans worldwide
- GA Equity provides similar information through the GA portal.



Global Reward
Updates and Insights

- Email update sent out whenever significant changes to equity plans occur in a country. Speak to your DT contact to be added to the mailing list
- GRUs can also be found online through the GIP portal or on the GA portal
- Our team also run Insight days during the year covering various topics, including Equity.



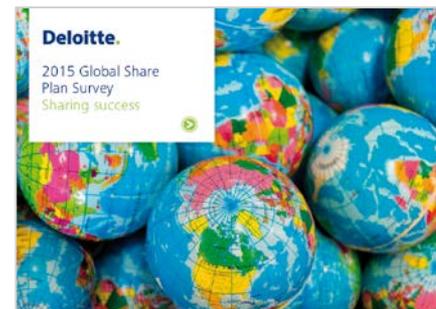
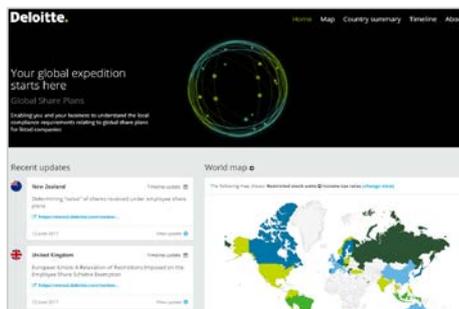
Deloitte Global
Share Plan Survey

- Provides insight into market practice on key design and implementation issues
- In 2015/16, over 177 companies took part worldwide including 23 based in Australia.



LinkedIn Deloitte
Global Shares
& Incentives

- Updates and insightful notes posted regularly, a great way to keep up to date with the latest share plan issues around the globe.



Deloitte Global Equity and Rewards Leadership team



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Rob Basker is the Asia Pacific Leader for the Global Equity and Rewards Practice at Deloitte. He is also responsible for Global Equity and Rewards practice in Australia. Rob has been with Deloitte for over nine years and working in the equity and mobility space for close to 24 years. Rob *specialises in equity design, global equity governance and equity technology.*



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Sandra has more than 20 years of experience in global equity advisory and consulting in Australia and the US. She is recognised as an expert in global and domestic design and delivery of executive equity, executive compensation, deferred compensation plans, long-term incentives, broad-based compensation and benefits. Sandra *specialises in providing advice on securities, tax and other regulatory requirements in multiple jurisdictions, and drafting governing documents.*



Stewart Williams, Director

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Stewart has worked with numerous clients to assist in the design of a range of employee incentive schemes. He leads the Brisbane Global Equity and Reward team and has over 13 years experience. Stewart has a background in expatriate and employment tax which he utilises when considering appropriate alternatives for multinational clients. *Stewart specialises in the implementation of tax effective structures which reward both employees and employers.*



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Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's approximately 225,000 professionals are committed to becoming the standard of excellence.

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In Australia, the member firm is the Australian partnership of Deloitte Touche Tohmatsu. As one of Australia's leading professional services firms, Deloitte Touche Tohmatsu and its affiliates provide audit, tax, consulting, and financial advisory services through approximately 6,000 people across the country. Focused on the creation of value and growth, and known as an employer of choice for innovative human resources programs, we are dedicated to helping our clients and our people excel. For more information, please visit our web site at www.deloitte.com.au.

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