

Employee Share Trusts and Employee Benefit Trusts

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This course is designed to acquaint the audience in a very practical way with the subtleties and sophistications of how employee share trusts and employee benefit trusts operate on a commercial basis, including an explanation of how companies can use these mechanisms to extract funds.

CONTENT

The specific subject areas that are addressed are as follows:

- The operation of the trust
- The employer's responsibilities in operating the trust
- The setting-up of the trust
- The long-term incentive plan, basic and advanced
- The tax issues for the trust established by a close company
- The extraction of company funds
- The use of the trust in management buy-outs
- The corporation tax deduction, including deferred tax credits
- The market for the shares and pay-as-you-earn
- The origins of the trust concept