Approved profit sharing schemes

Clifford Chance - Employees taking up profit

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Approved Profit Sharing Schemes (APSS) — Insights

No any such scheme or arrangement in respect of any Employee, Worker or Consultant. For prior years, trustees filed a paper Form ESS1 with Revenue.

Shares for employees

Filing requirements There are several year-end reporting obligations for employers who operate share schemes for their employees.

Approved Profit Sharing Schemes (APSS) — Insights

This figure may include those participating more than once. You need Revenue approval to operate any of these schemes. But employers must also be careful not to set the bar too high, because staff will lose interest if they do not receive a payout for several years.

Ireland

KPMG International provides no client services. If the Free Shares remain in the SIP for more than 5 years, there will be no or liability when the shares are removed from the SIP.

Approved Profit Sharing Schemes (APSS) — Insights

Under an approved SAYE scheme a company grants options over shares to its employees. This liability arises at the date you exercise the option. Employer PRSI does not apply to share based remuneration.

Profit sharing

But despite the appeal of receiving a slice of the company pie, there can be drawbacks to profit-sharing schemes that have led to a preference for individualised reward schemes among both employers and staff.

The tax implications where you receive shares from your employer

The income tax payable is 40% of the net cheque received — i.

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