

TOTAL PLANS PACKAGE PLAN 1: TAX EXEMPT GIFT PLAN

FACT SHEET

This employee share plan design enables employees to be awarded with a free gift of shares, up to \$1,000 each year.

The Tax Exempt Gift Plan is aimed at rewarding employees and encouraging broad employee ownership across the organisation.

It is one of the three broad based employee share plan designs that are part of the *Total Plans Package*. Each capitalises on Australian taxation legislation to deliver a variety of benefits to employees and employers.

KEY FEATURES

- > Designed to meet the qualifying and tax exemption conditions under Division 13A of the Income Tax Assessment Act (1936) - income tax exemption benefits for employees on up to \$1,000 per tax year
- > Eligible employees - must include at least 75% of "permanent employees"
- > Three-year restriction on shares while employee remains with the company group
- > No risk of shares being forfeited
- > Potential to performance-link the award

COMPANY BENEFITS

- > Effective to generate widespread employee share ownership
- > Company tax deduction
- > Reward incentive tool
- > Can be performance-based
- > Simple plan, easy to understand

EMPLOYEE BENEFITS

- > Tangible rewards for employee loyalty and commitment
- > Income tax-free for employee up to \$1,000 each year
- > Free shares
- > No risk of losing shares
- > Easy to understand
- > Access share price growth and dividends

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