



A guide to

Enterprise Management Incentives

What is EMI?

Enterprise Management Incentive ("EMI") is a tax-advantageous share option scheme. A company may grant options to selected employees to allow them to acquire its shares over a prescribed period enabling companies to offer the scheme as part of a benefits package to attract and retain employees.

Which businesses can offer EMI?

A company can be quoted or unquoted and must meet the following criteria:

- Be independent (not a 51% subsidiary of another company or controlled by another company or a company and persons connected to it).
- Have gross assets of less than 30 million.
- Have fewer than 250 full-time employees.
- Have only qualifying subsidiaries: a company must hold more than 50% of the ordinary share capital of any companies it acts with, joint ventures can sometimes be problematic.
- Trade wholly or mainly in the UK, but not necessarily UK resident.
- Operate a qualifying trade. Certain sectors are excluded such as certain financial services businesses, property development and farming.


Eligible employees

To be eligible, an employee must work for the relevant company/group for at least an average of 25 hours per week or, if less, 75% of the employee's working time. The employee must not hold, directly or indirectly, more than 30% of the ordinary share capital of the company.




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