

6.2 Companies with tax-advantaged Employee Share Schemes⁽¹⁾

Number of companies operating tax-advantaged Employee Share Schemes by year scheme is in operation

Numbers: Companies

Year	All-Employee Schemes			Discretionary Schemes			Any Tax-Advantaged Employee Share Scheme ⁽⁵⁾
	SAYE Share Option Schemes	Share Incentive Plans	Any All-Employee Share Scheme ⁽²⁾	Company / Discretionary Share Option Plans	Enterprise Management Incentives ⁽³⁾	Any Discretionary Share Option Scheme ⁽⁴⁾	
2000-01	1,110	90	1,180	4,270	870	4,960	5,180
2001-02	1,090	310	1,320	3,930	2,390	6,000	6,360
2002-03	920	490	1,300	3,660	3,540	6,800	7,250
2003-04	860	570	1,320	2,960	4,500	7,090	7,580
2004-05	820	750	1,360	2,710	5,660	8,000	8,570
2005-06	760	870	1,450	2,440	6,790	8,930	9,600
2006-07	780	940	1,530	2,450	8,020	10,150	10,840
2007-08	700	860	1,380	1,880	9,110	10,700	11,330

Source: HMRC Administrative database

Table updated July 2009

(1) These figures show the numbers of companies operating a tax advantaged share scheme. A company may have more than one live scheme of any type. The numbers of live schemes at the end of each tax year are displayed in the tables for each type of scheme.

(2) Companies with either a SAYE Share option scheme or Share Incentive Plan or both.

(3) The numbers of companies that granted options during each year are displayed in the separate table for EMI.

(4) Companies with either a Company Share Option Plan or Enterprise Management Incentive or both.

(5) Companies with one or more tax-advantaged employee share scheme.

