

# **Mobile ESS unit cost vs benefit calculation in New Zealand**





## Overview

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How is the value of an ESS benefit calculated?

The value of an ESS benefit is calculated on the share scheme taxing date. This is the earlier of the following dates: The date the employee (or associate) beneficially holds the shares and there are no conditions or protections under the scheme that would defer the taxing date.

How is ESS taxed in New Zealand?

In New Zealand, the taxation of ESS is governed by the Income Tax Act 2007, with specific rules that benefit startups. For 2025, tax advantages remain a key incentive for employees taking part in an ESS. Generally, employees who purchase options under an ESS benefit from the following tax advantages:.

How is an ESS benefit taxed?

An ESS benefit is treated as income for the employee or shareholder-employee, even if the benefit is provided to an associate. The value of an ESS benefit is calculated on the share scheme taxing date. This is the earlier of the following dates:.

Are employee share schemes a good investment in New Zealand?

Employee Share Schemes (ESS) continue to be an attractive option for many startups and small businesses in New Zealand in 2025. With the right structure in place, employers can offer valuable tax benefits to employees participating in an ESS, thereby supporting both recruitment and retention in a competitive market.

Why do employers need an employee share scheme (ESS)?

With the right structure in place, employers can offer valuable tax benefits to employees participating in an ESS, thereby supporting both recruitment and retention in a competitive market. If you're considering establishing an ESS for your company, read on to learn: What is an ESS?



## What Is An Employee Share Scheme?

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## How do I set up an ESS in New Zealand?

To set up an ESS and obtain the startup tax concession in New Zealand, your company must meet specific eligibility requirements. It is essential to consult with legal and financial professionals to ensure your scheme is structured correctly. To help you determine eligibility, consider the following questions:



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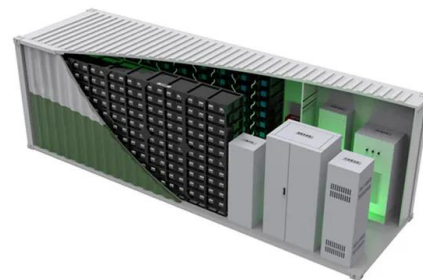


### Solar + BESS: An answer to New Zealand's electricity

Over recent years, it has become common for utility-scale solar projects in Australia to include a grid-scale battery energy storage system (BESS) to provide energy ...

### Employer Share Scheme Reporting , PwC New Zealand

From 1 April 2017, employers will have compulsory reporting requirements in New Zealand in respect of employee share scheme (ESS) taxable income. In addition, employers will need to decide whether to elect to voluntarily withhold PAYE on ...



### [New Zealand Recruitment Cost Calculator 2025](#)

Calculate the total employment cost in New Zealand in 2025 including salary, bonuses, pensions, social security, relocation, legal fees, and all onboarding costs. Use this tool for recruitment planning and budget forecasting.

### Understanding Fringe Benefit Tax in New Zealand

What is Fringe Benefits Tax? FBT is a tax on non-cash perks employers provide their staff, alongside regular pay. FBT is separate from income tax and GST, and is based on the value of the benefit, not the cost to the employer.



**Solar + BESS: An answer to New Zealand's electricity ...**

Over recent years, it has become common for utility-scale solar projects in Australia to include a grid-scale battery energy storage system (BESS) to provide energy generated by the solar farm to the grid outside of the times ...



**Power on the Move: Transforming Small Commercial and ...**

Outcome: The festival runs smoothly without overloading the local grid, energy costs are managed via peak shaving, and attendees enjoy uninterrupted services. Conclusion ...



**Earning and surrendering units in the ETS , NZ ...**

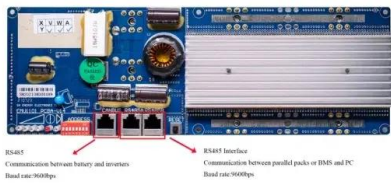
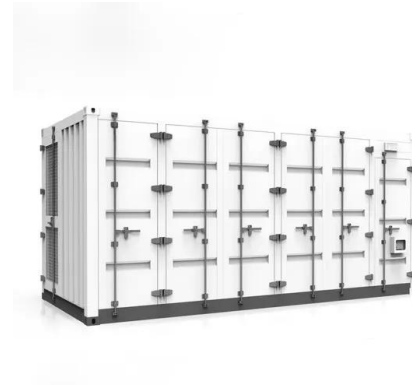
You may be able to earn New Zealand Units (NZUs or units) for forestry in the Emissions Trading Scheme (ETS). If your forest is cleared, you may need to pay units to the government.





## Uses, Cost-Benefit Analysis, and Markets of Energy Storage ...

Energy storage systems (ESS) are increasingly deployed in both transmission and distribution grids for various benefits, especially for improving renewable energy ...



## An Employer's Guide To Employee Share Schemes ...

To set up an ESS and obtain the startup tax concession in New Zealand, your company must meet specific eligibility requirements. It is essential to consult with legal and financial professionals to ensure your scheme is ...

## Fringe Benefit Tax: Common Employee Benefit Mistakes to Avoid

Learn how to navigate New Zealand's Fringe Benefit Tax (FBT) rules and avoid common mistakes when providing employee benefits. Our guide covers key pitfalls and how to ...



## [Cost of living in New Zealand](#)

The cost of living is the amount of money you need for basic expenses like housing, food and health care in a specific place. It varies between countries due to differences in pay, taxes and ...



## Fringe Benefit Tax (FBT) Guide: Calculations, Examples

Fringe Benefit Tax (FBT) Guide  
Calculating FBT in New Zealand  
Understanding FBT Quarters  
First Quarter (Q1): January - March (90 or 91 days)  
Second Quarter (Q2): April - ...



### [ESS vs EOS , LegalVision NZ](#)

New Zealand businesses have two popular options to consider when it comes to incentivising employees. These options are the Employee Share Scheme (ESS) and the Employee Option Scheme (EOS). Both of these ...

## Deducting tax from employee share scheme benefits

You must file employment information about the value of an ESS benefit provided to an employee, even if you do not withhold tax from the benefit. Filing employment information about employee ...



## Su-vastika : The future of home energy storage

The running cost of BESS is low. The cost of running a diesel generator is three times or more than the power provided by the power company, making ESS a special and less expensive solution than running a diesel ...



### Employee share schemes

Following legislation introduced in 2014, the time is ripe for private companies in New Zealand to consider offering their employees an ownership stake in their business. mpanies they work for. ...



### ESS: Speak now or forever hold your peace , Deloitte ...

Following lacklustre engagement in 2017, Inland Revenue is again consulting on proposals to make employee share schemes more effective for start-up businesses.



### Inland Revenue's ESS U-turn , Tax Alerts

In 2018, New Zealand's employee share scheme ('ESS') taxing rules were overhauled to increase certainty in the application of the ESS rules, clarify the corporate deductibility of share scheme costs, and tighten up the taxability of ...



### Data Brief: LCOP and Fuel Savings for Mobile ESS at Sites

For mobile ESS, the key factors include: Capital Expenditure (CapEx): This is the initial purchase price of the mobile ESS unit. While often higher than a comparable diesel ...



### Filing employment information about employee share scheme benefits

You must file employment information about the value of an employee share scheme (ESS) benefit you provide to an employee, even if no tax is withheld from the benefit. If you have not ...



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