



# Total investment cost of enterprise ESS system project in New Zealand

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 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:

How much does a New Zealand infrastructure project cost?

Although costs vary depending on the project and the sector, a typical New Zealand infrastructure project requires a firm to spend, on average, 5.5% of their total project budget seeking a resource consent. The consenting process creates a significant hurdle for smaller infrastructure projects, with developers facing disproportionately high costs.

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.

How much do New Zealand infrastructure developers spend a year?

New Zealand infrastructure developers collectively spend \$1.29 billion each year getting their projects consented -- in council fees, expert and legal costs, and internal staffing costs. This is an extrapolation from analysing a sample of 186 projects.

What is an ESS & how does it work?

An ESS gives your employees the option to purchase an interest in your company. You can tailor an ESS in various ways, determining how employees can pay for the shares and what type of shares they are entitled to.

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 ...

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 ...



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