

How are those shares Osborne is suggesting companies sh..

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There is [much discussion this morning](#) on Osborne's new share scheme by which employees can be issued with between £2,000 and £50,000 shares in the companies they are employed with if they give up their employment rights.

One thought as an accountant: are these shares, or options?

If they're shares as he says - who is paying for them? Not the employee, I'm sure. If not, then the employer must. But they won't have the capital to do so. So will they be allowed to charge the profit and loss account and credit the share capital account? And will they get tax relief on the cost in that case? But this is going to make their businesses look unprofitable which won't help borrowing. Are they going to want that?

Or are these really options? In which case - has George been telling people they'll get shares when he's offering no such thing? That's a failed promise in that case.

Either way, the more I look at this the more bizarre it gets.