

wood.

Employee Share Plan

Tax Guide

Guía fiscal

Guide fiscal

Guida alla imposte

Vergi Təlimatı

Panduan Cukai

Skatteveiledning

Guia Fiscal

คู่มือภาษี



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1. Australia

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Australia and have been/will be at all material times. The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Australia – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as of 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Medicare Levy

Will I have to pay income tax or Medicare Levy in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Medicare Levy		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	<p>Income tax will be payable at the Deferred Taxing Point.</p> <p>Generally, this is when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.</p> <p>However, if you dispose of your shares within 30 days of the Delivery Date, the Deferred Taxing Point will be the disposal date.</p>	<p>If you dispose of your shares within 30 days of the Delivery Date, the taxable amount will generally be the sale proceeds.</p> <p>If you dispose of your shares more than 30 days after the Delivery Date, the taxable amount will be the market value of the shares on the Delivery Date. It should be acceptable to use the closing price of your shares on this date as the market value.</p> <p>You will also be required to pay Medicare Levy (and Medicare Levy Surcharge, if applicable) on the amount subject to income tax.</p>
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and Medicare Levy in respect of my Shares?

Your employer is **not** required to withhold the income tax and Medicare Levy payable on your Matching Shares (unless you have not provided your employer with Tax File Number by the end of the year). As withholding is not

generally required, you should pay the income tax, Medicare Levy and any Medicare Levy Surcharge due on the Matching Shares and on the dividend income used to acquire the Dividend Shares through your personal tax return.

Income tax and Medicare Levy for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in Australia?

The tax treatment for the Purchased Shares and Dividend Shares is the same as specified above. Whether you will be taxed on your Dividend Shares depends on your residency status at the time when you receive the cash dividend used to acquire the Dividend Shares.

For Matching Shares, if you are resident for Australian income tax purposes at the Deferred Taxing Point, the amount subject to income tax will be the full market value of the shares on that date. Medicare Levy (and Medicare Levy Surcharge, if applicable) will also be payable on the amounts subject to income tax, if you are resident and entitled to Medicare benefits in Australia at the tax point.

If you are a temporary resident or a foreign resident for Australian income tax purposes at the Deferred Taxing Point, income tax will be payable on the apportioned gain, based on your Australian workdays or calendar days during the Holding Period. No Medicare Levy (and Medicare Levy Surcharge) should be payable unless you are a temporary resident and resided in a country with which Australia has a reciprocal health care agreement immediately prior your arrival in Australia.

How do I pay the income tax and Medicare Levy due in respect of my Shares?

Your employer is not required to withhold the income tax and Medicare Levy payable on your Matching Shares (unless you have not provided your employer with your Tax File Number by the end of the year). As withholding is not generally required, you should pay the income tax, Medicare Levy (and any Medicare Levy Surcharge) due on the Matching Shares and on the dividend income used to acquire the Dividend Shares through your personal tax return.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

Yes, you will be required to pay capital gains tax on any gains arising when you sell your Purchased Shares. The taxable amount is calculated broadly on the difference between sale proceeds and the amount you paid for the shares.

If you sell your Matching Shares within 30 days of the Delivery Date, no capital gains tax will be payable. If the sale takes place more than 30 days after the Delivery Date, any gains arising will be subject to capital gains tax.

If capital gains tax is payable on the sale of your Matching Shares, the taxable amount would be the sale proceeds less any amount previously subject to income tax.

For any shares held for more than 12 months prior to disposal, only 50% of the gain will be subject to capital gains tax. Your Purchased Shares will be considered as "held" from the acquisition date and your Matching Shares from the Deferred Taxing Point (i.e. Delivery Date on cessation of employment).

Reporting

Will I have any reporting requirements?

Yes, you will be required to include details of the taxable amounts (as referred to above) in your tax return for the year in which the tax charge arises. You should receive an Employee Share Scheme ("ESS") Statement from your employer with details of the taxable amounts.

Your tax return is normally due by 31 October following the end of the relevant tax year, extension are generally available if you are using a tax agent. After filing your tax return, you will receive a Notice of Assessment from the

Australian Tax Office confirming the amount of tax due and stating the due date for the tax owed (usually 21 days after issue).

Taxation of Financial Arrangements

Taxation of Financial Arrangements (TOFA) is a regime where an individual reports in their return assessable income or deductible losses on foreign currency gains/losses resulting from Forex Realisation Events on foreign denominated accounts. Foreign denominated accounts are accounts that are held in currency other than AUD. These rules will apply to you as your Purchased Shares will be held in a foreign brokerage account. An election must be made to exempt foreign denominated accounts from TOFA.

An individual is eligible to make the election for all of their qualifying forex accounts, where the total value of the debit balances of all those accounts do not exceed AUD 250,000 respectively. You should discuss the implications of TOFA and the election with your personal tax advisor.

Appendix – relevant tax rate summary

This appendix sets out the relevant tax rates in Australia, for the tax year ending 30 June 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	45%	Applies to incomes over A\$180,000

Social tax		
	Employee	Notes
Medicare Levy	2%	Uncapped
Medicare Levy Surcharge	1.5%	Payable on earnings over AUD 90,000 per annum (AUD 180,000 per household)

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	47% (includes Medicare Levy)	Dividends are taxable at your marginal rate of income tax. In addition, Medicare Levy Surcharge may also be payable.
Capital gains tax (CGT)	47% (includes Medicare Levy)	Payable at your marginal rate. In addition, Medicare Levy Surcharge may also be payable. For any shares held more than 12 months prior to sale, only 50% of the gain will be subject to capital gains tax.

2. Azərbaycan (AZ)

Bu məlumat yalnız təlimat xarakteri daşıyır və sizin şəxsi vəziyyətinizdən asılı olaraq dəyişə bilər. "Gəlir vergisi və səyyar işçilər üçün sosial sığorta" bölməsi istisna olmaqla, verginin tətbiqi ilə bağlı sizin Azərbaycanda yaşadığınız, bu ölkənin vətəndaşı və rezidenti olduğunuz və bütün önəmli dövrlərdə belə olduğu/olacağı nəzərdə tutulur – önəmli dövrlər dedikdə, məsələn, Plan çərçivəsində ilk səhmlərinizi aldığınız gündən Plan dövrünün sonuna, 24 aylıq müddətin sonuna qədər olan müddət nəzərdə tutulur – bu, Gözləmə Müddəti kimi başa düşülür.

"Gəlir vergisi və səyyar işçilər üçün sosial sığorta" bölməsi, Azərbaycandan kənar işləmiş şəxslər üçün səhmlərə tətbiq olunan vergi məsələlərini izah edir – bu məqsədlə, sizin müvafiq vaxtlarda işlədiyiniz ölkələrdə vergi rezidenti olduğunuz güman olunur.

Bu sizin şəxsi vəziyyətinizə uyğunlaşdırılmış vergi məsləhəti deyil. Əgər siz öz şəxsi vergi vəziyyətinizin təsdiqini tələb edirsinizsə, o zaman peşəkar vergi məsləhətçisi ilə əlaqə saxlamalısınız.

Bu məlumat 20 aprel 2022 tarixində doğrudur. Gələcəkdə qanunvericiliyə ediləcək hər hansı dəyişikliklər və ya vergi dərəcələri bu məlumata təsir edə bilər.

Gəlir vergisi və sosial sığorta

Mən öz Səhmlərim ilə bağlı gəlir vergisi və ya sosial vergi ödəməliyəm?

Aşağıdakı cədvəl vergi ilə bağlı məqamları və Plan çərçivəsində alınan səhmlər üzrə vergi tutulacaq məbləği izah edir.

Gəlir vergisi və Sosial Vergi		
	Hansı məqamda vergi ödəniləcək	Vergi tutulan məbləğ
Alınmış Səhmlər	Heç bir gəlir vergisi və ya sosial vergi tətbiq olunmayacaq.	Mövcud deyil
Uyğunluq Səhmləri	Gəlir vergisi və sosial sığorta Gözləmə Müddətinin başa çatmasından sonra sizin şəxsi hesabınıza Uyğunluq Səhmləri çatdırıldıqdan sonra ödənilməlidir. Bu, Tədarük Tarixi kimi tanınır.	Vergiyə tabe tutulan məbləğ səhmin tədarük tarixində olan bazar qiyməti olacaq. Sosial vergi də gəlir vergisinə tabe tutulan məbləğ ilə eyni məbləğdə ödənilməlidir.
Dividend Səhmləri	Dividend Səhmləri əldə etmək üçün istifadə olunan nağd dividendləriniz əldə olunan andan etibarən vergiyə tabe tutulacaq.	Gəlir vergisinə tabe tutulan məbləğ, alınan və Dividend Səhmləri əldə etmək üçün istifadə olunan nağd dividendlərdir.

Səhmlərimlə bağlı gəlir vergisini və sosial vergini necə ödəyə bilərəm?

İşəgötürəniniz Uyğunluq Səhmləri üzrə vergi və sosial vergi ödənişlərini məbləğdən çıxacaq. İşəgötürəniniz Dividend Səhmlərini əldə etmək üçün istifadə olunan dividend gəlirinə görə hər hansı gəlir vergisini məbləğdən **çıxmayacaq**. Dividend gəlirinə görə nəzərdə tutulan məbləğə görə siz məsuliyyət daşıyırsınız.

Səyyar işçilər üçün gəlir vergisi və sosial sığorta

Əgər Gözləmə Müddətinin yalnız bir hissəsini Azərbaycanda keçirmişəmsə Səhmlərimlə bağlı gəlir vergisi və ya sosial sığorta ödəməliyəm?

Əgər Uyğunluq Səhmlərinin tədarükü tarixində siz Azərbaycanda vergi rezidentisinizsə, sizin uyğunluq səhmləriniz bütün mənfəətə görə Azərbaycanda vergiyə tabe tutulacaq. Əgər qeyri-rezidentsinizsə, o zaman Azərbaycanda qaldığınız müddətə əsasən vergiyə tabe tutulacaqsınız.

Səhmlərimlə bağlı gəlir vergisini və sosial sığortanı necə ödəyə bilərəm?

İşəgötürəniniz Uyğunluq Səhmləri üzrə vergi və sosial sığorta ödənişlərini məbləğdən çıxacaq.

Səhmlərin satışı

Səhmlərimi satan zaman əlavə vergi öhdəliyinə və sosial vergiyə tabe tutulacağam?

Bəli, səhmləri satdığınız zaman əldə olunan mənfəətdən gəlir vergisini ödəmək öhdəliyi daşıyırsınız. Vergiyə tabe tutulan mənfəətin miqdarı satışdan əldə olunan gəlir ilə aşağıdakıların cəmi arasındakı fərq kimi hesablanır: (i) səhmlərə görə ödədiyiniz məbləğ (satın alınmış və dividend səhmlərinizə görə) və (ii) daha əvvəl gəlir vergisinə tabe tutulmuş hər hansı məbləğ (uyğunluq səhmlərinizə görə).

Vergiyə tabe tutulan mənfəətlə bağlı hesabat verməyə və ödəniləsi hər hansı vergini ödəməyə görə siz məsuliyyət daşıyırsınız.

Hesabatlılıq

Mənim hər hansı hesabat vermə öhdəliklərim var?

Əgər səhmlərinizi satırsınızsa vergi hesabatını doldurmağınız sizdən tələb oluna bilər. Uyğunluq səhmləri üzrə vergi mənbəyində tutulacaq və işəgötürəniniz tərəfindən hesabatı veriləcək. Bununla belə, səhmlərin satışından gələn növbəti gəlirlərin hesabatı işəgötürəniniz tərəfindən verilməyəcək və siz vergi hesabatı təqdim etməli olacaqsınız.

Vergi dövrü: 1 yanvar - 31 dekabr

Hesabat dövrü: 31 mart

Əlavə - müvafiq vergi dərəcəsinin xülasəsi

Əlavə olunan sənəddə 31 dekabr 2022 tarixində başa çatan vergi ili üçün Azərbaycandakı müvafiq vergi dərəcələri qeyd olunub.

Gəlir vergisi		
	Maksimum vergi dərəcəsi	Qeydlər
Gəlir vergisi	25%	Gəlir vergisi ya 14% ya da 25% olmaqla tutulur. Maksimum dərəcə ildə 30000 AZN-dən çox olan gəlirə tətbiq olunur

Sosial Sığorta		
	İşçi	Qeydlər
Sosial Sığorta	3%	Maksimum dərəcə bildirilməyib
İşsizlik Sığortası və Tibbi Sığortaya Əlavə İcbari Töhfə	3%	

Dividendlər və mənfəət vergisi		
	Maksimum vergi dərəcəsi	Qeydlər
Dividendlər	25%	
Mənfəət	25%	Ən azı 3 il saxlanılan səhmlər üçün qazancın yalnız 50% -i vergi tutulur

3. Azerbaijan (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social security for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Azerbaijan and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social security for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Azerbaijan – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social security

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Tax		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to tax will be the market value of the share on the delivery date. Social tax will also be payable on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social tax in respect of my Shares?

Your employer will withhold the income tax and social tax payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Azerbaijan?

If you are tax resident in Azerbaijan at the delivery date of the Matching Shares, your matching shares will be taxable in Azerbaijan on the entire gain. If you are non-resident you will be taxed based on the portion attributable to your time in Azerbaijan.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold tax and social security payable on the Matching Shares.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

Yes, you will be liable to pay income tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your purchased and dividend shares) and (ii) any amount previously subject to income tax (for your matching shares).

You are responsible for reporting and chargeable gains and paying any tax due.

Reporting

Will I have any reporting requirements?

You may be required to complete a tax return if you sell your shares. Tax on your matching shares will be withheld at source and reported by your employer. However, subsequent income from selling of shares will not be reported by your employer and you will need to complete a tax return.

Tax period: 1 January to 31 December.

Reporting deadline: 31 March

Appendix – relevant tax rate summary

This appendix sets out the relevant tax rates in Azerbaijan, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	25%	Income is taxed at 14% or 25%. The maximum rate applies to income over AZN 30,000 per year

Social Security		
	Employee	Notes
Social Security	3%	Not capped
Unemployment & CCHI	3%	

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	25%	
Capital Gains	25%	For shares held for at least 3 years, only 50% of the gain is taxed.

4. Brazil (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and social security for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of Brazil and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and social security for mobile employees” section outlines the tax treatment for your shares if you have spent time working outside Brazil – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Social security

Will I have to pay income tax or social security in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the shares received, under the Plan:

Income tax and social security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social security will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal holding account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the delivery date. Social security will also be payable on the amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend shares.	The amount subject to tax is the income is the cash dividend received to acquire the dividend shares.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will **not** withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any income tax due on matching shares and dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Brazil?

If you are tax resident in Brazil at the delivery date of the Matching Shares, your matching shares will be taxable in Brazil on the entire gain. However, you may benefit from exemption with progression or from a foreign tax credit in Brazil (FTC) for the portion of the gain which corresponds to duties performed outside of Brazil, provided an international tax treaty has been signed between Brazil and the other country in which the individual has performed his duties.

Where you are a non-Brazilian tax resident at the delivery date of the Matching Shares, the Matching Shares will be taxable in Brazil on the portion of the gain relating to duties performed in Brazil.

Based on the OECD position for awards and on a tax guideline issued by the Brazilian tax authorities, the award gains should be allocated on a prorata basis on an acquisition to delivery basis (based on the number of days of the employee assignment in Brazil (worked days and non-worked days) during the holding period).

How do I pay the income tax and social security due in respect of my Shares?

Your employer will not withhold the income tax or social security payable on the Matching Shares. You should report any income from your Matching Shares, see below.

Sale of shares

Will I incur a further tax liability when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares).

Current legislation exempts from tax the first BRL35,000 per month.

You are responsible for reporting any chargeable gains and paying any tax due via your personal tax return (see below).

Reporting

Will I have any reporting requirements?

Yes, the taxable amount from your Matching Shares should be reported on your annual tax return. You should also report any dividends received, capital gains realised during the tax year and any foreign assets you hold valued at USD 100,000 or more.

You will be responsible for paying any tax arising from your shareholding through monthly payment vouchers known as *carne-leão*. The details of such payments must also be reported in your annual income tax return.

Report name: (i) annual income tax statement; (ii) monthly payment vouchers (*carne-leão*); and (iii) foreign asset reporting is made electronically through the Central Bank website.

Tax period: (i) the tax year is 1 January to 31 December; (ii) foreign dividend income (and some other non-salary income, as described above) is subject to taxation through the monthly payment voucher system (carnê-leão); (iii) foreign assets are reported annually based on the value of the assets on 31 December.

Reporting deadline: (i) the annual Income Tax Statement must be filed by 30 April (or the last business day in April) of the following year. Returns must be filed either online on the tax authority's website or through the Filing Tax Return Program (Fazer Declaração); (ii) the monthly payment voucher (carnê-leão) must be paid on or before the last business day of the month in which the income was earned; (iii) the foreign asset report must be filed by 5 April.

Appendix – relevant tax rate summary

This appendix sets out the relevant tax rates in Brazil, for the tax year ending 31 December 2022

Income tax		
	Maximum effective tax rate	Notes
Income tax	27.5%	Personal income tax rates range from 0% to 27.5% (progressive rates). For personal income, the maximum rate applies to annual income over approximately BRL 55,980.

Social security		
	Maximum effective rate	Notes
Social security	14%	Rates range from 7.5% to 14%

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	27.5%	As John Wood Group PLC is a foreign entity, tax is due on the value of dividends received and must be paid by the last business day of the month following the payment of the dividend.
Capital gains tax	22.5%	Capital gains recognized by Brazilian individuals are subject to individual income tax at progressive rates from 15% up to 22.5% (the maximum rate applies for gains over BRL30,000,000). Sale proceeds up to BRL35,000 per month are exempt.

5. Brasil (PT)

Esta informação serve apenas como orientação e pode ser diferente de acordo com suas circunstâncias pessoais. Exceto na seção «Imposto sobre o rendimento e segurança social para colaboradores móveis» abaixo, assume que, para efeitos fiscais, você está domiciliado(a), é cidadã(o) e residente no Brasil e foi/será, durante o período relevante, ou seja, a partir da data em que adquiriu suas primeiras ações no Plano até ao fim do período do Plano 24 meses depois - isto é conhecido como o Período de Detenção.

A seção «Imposto sobre o rendimento e segurança social para colaboradores móveis» destaca o tratamento fiscal para suas ações se você passou algum tempo trabalhando fora do Brasil - para estes efeitos, assume-se que você era residente fiscal nos respectivos países onde trabalhou nas épocas em questão.

Não é um aconselhamento fiscal personalizado de acordo com sua situação pessoal. Se você necessita de confirmação sobre sua situação tributária pessoal, deve contatar um consultor fiscal profissional.

Esta informação é considerada correta em 20 de abril de 2022. Quaisquer futuras alterações à legislação ou taxas tributárias podem afetar esta informação.

Imposto sobre o rendimento e Segurança social

Terei de pagar um imposto sobre rendimento ou segurança social relativo a minhas Ações?

A tabela abaixo indica o ponto em que serão pagos impostos e o valor tributável para as ações recebidas segundo o Plano:

Imposto sobre rendimento e segurança social		
	Ponto em que serão pagos impostos	Valor tributável
Ações Adquiridas	Não se aplica imposto sobre rendimento ou segurança social	N/A
Ações Equivalentes	Imposto sobre rendimento e segurança social a pagar quando suas Ações Equivalentes forem colocadas em sua conta de detenção pessoal após o fim do Período de Detenção. Isto é conhecido como Data de Entrega.	O valor sujeito a imposto sobre rendimento será o valor de mercado das ações na data de entrega. A segurança social também deve ser paga sobre o valor que está sujeito ao imposto sobre rendimento.
Ações de Dividendos	Será taxado(a) após recebimento do dividendo em dinheiro usado para adquirir Ações de dividendos.	O valor sujeito a imposto é dividendo em dinheiro recebido para adquirir as ações de dividendos.

Como pago o imposto sobre rendimento e a segurança social devida relativos a minhas Ações?

Seu empregador **não** reterá o imposto sobre rendimento e segurança social a ser pago nas Ações Equivalentes. Seu empregador **não** reterá qualquer imposto sobre o rendimento devido sobre rendimento de dividendo usado para adquirir as Ações de Dividendos. Você é responsável por qualquer imposto de renda devido sobre ações equivalentes e receita de dividendos.

Imposto sobre rendimento e segurança social para colaboradores móveis

Terei de pagar um imposto sobre rendimento ou segurança social relativos a minhas Ações se só passei parte do Período de Detenção trabalhando no Brasil?

Se você for residente fiscal no Brasil na data de entrega das Ações Equivalentes, suas ações equivalentes serão tributáveis no Brasil sobre todo o lucro. Contudo, você pode beneficiar de isenção com progressão ou de um crédito de imposto estrangeiro no Brasil (FTC) para a porção do lucro que corresponde às obrigações realizadas fora do Brasil, desde que uma convenção fiscal internacional tenha sido assinada entre o Brasil e o outro país onde o indivíduo tenha realizado suas obrigações.

Se você for residente fiscal não brasileiro na data de entrega das Ações Equivalentes, as Ações Equivalentes serão tributáveis no Brasil sobre a porção do lucro relacionado com as obrigações realizadas no Brasil.

Com base na posição da OCDE sobre concessões e em uma diretriz tributária emitida pelas autoridades tributárias brasileiras, os lucros de concessões devem ser alocados segundo uma base proporcional em uma aquisição até à entrega (com base no número de dias da colocação do colaborador no Brasil (dias de trabalho e dias de descanso) durante o período de detenção).

Como pago o imposto sobre rendimento e a segurança social devida relativos a minhas Ações?

Seu empregador não reterá o imposto sobre o rendimento ou segurança social a pagar nas Ações Equivalentes. Você deve declarar qualquer rendimento de suas Ações Equivalentes, ver abaixo.

Venda de ações

Incorrerei em mais responsabilidades fiscais quando vender minhas Ações?

Você pode ser responsável por pagar imposto sobre o rendimento de capitais de quaisquer lucros que ocorram quando vender suas ações. O rendimento tributável é calculado como a diferença entre suas receitas de venda e o total: (i) do valor que pagou pelas ações (por suas Ações Adquiridas e Ações de Dividendos) e (ii) de qualquer valor previamente sujeito a imposto sobre o rendimento (por suas Ações Equivalentes).

A legislação atual isenta de impostos os primeiros 35.000 BRL por mês.

Você é responsável por declarar quaisquer lucros tributáveis e pagar qualquer imposto devido através de sua declaração fiscal pessoal (ver abaixo).

Declaração

Tenho algumas obrigações de declaração?

Sim, o valor tributável de suas Ações Equivalentes deve ser comunicado em sua declaração fiscal anual. Você também deve declarar quaisquer dividendos recebidos, lucros de capital realizados durante o ano fiscal e quaisquer ativos estrangeiros que possuir no valor de 100.000 USD ou mais.

Você será responsável por pagar qualquer imposto que surja da sua posição de acionista através de vales de pagamento mensal conhecidos como *carnê-leão*. Os detalhes desses pagamentos também devem ser comunicados em sua declaração fiscal de rendimentos anual.

Nome da declaração: (i) declaração fiscal de rendimentos anual; (ii) vales de pagamento mensais (*carnê-leão*); e (iii) declaração de ativos estrangeiros preenchidos eletronicamente através do site do Banco Central. **Período fiscal:** (i) o ano fiscal é de 1º de janeiro a 31 de dezembro; (ii) o rendimento sobre dividendos estrangeiros (e alguns outros rendimentos excetuando salário, como descrito acima) está sujeito a tributação através do sistema de vales de pagamento mensal (*carnê-leão*); (iii) os ativos estrangeiros são declarados anualmente com base no valor dos ativos em 31 de dezembro.

Prazo da declaração: (i) a Declaração Fiscal de Rendimentos anual deve ser preenchida até 30 de abril (ou o último dia útil de abril) do ano seguinte. As declarações devem ser preenchidas online, no site da autoridade tributária, ou através do Programa de Preenchimento de Declaração Fiscal (Fazer Declaração); (ii) o vale de pagamento mensal (*carnê-leão*) deve ser pago no último dia útil, ou antes, do mês em que se deve o rendimento; (iii) a declaração de ativos estrangeiros deve ser preenchida até 5 de abril.

Anexo – resumo da taxa tributária relevante

Este anexo define as taxas tributárias relevantes no Brasil para o ano fiscal que termina em 31 de dezembro de 2022.

Imposto sobre rendimento		
	Taxa tributária efetiva máxima	Notas
Imposto sobre rendimento	27,5%	As taxas do imposto sobre rendimento pessoal vão de 0% a 27,5% (taxas progressivas). Quanto ao rendimento pessoal, a taxa máxima é aplicada ao rendimento anual superior, aproximadamente, a 55.980 BRL.

Segurança social		
	Taxa efetiva máxima	Notas
Segurança social	14%	As taxas vão de 7,5% a 14%

Dividendos e imposto sobre rendimentos capitais		
	Taxa tributária efetiva máxima	Notas
Dividendos	27,5%	Como a John Wood Group PLC é uma entidade estrangeira, é devido um imposto sobre o valor de dividendos recebidos e deve ser pago até ao último dia útil do mês que se segue ao pagamento do dividendo.
Imposto sobre rendimentos capitais	22,5%	Os rendimentos capitais reconhecidos pelos indivíduos brasileiros estão sujeitos ao imposto sobre o rendimento individual a taxas progressivas de 15% até 22,5% (a taxa máxima é aplicada a lucros superiores a 30.000.000 BRL). Os produtos de venda até 35.000 BRL por mês ficam isentos.

6. Brunei (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Brunei and have been/will be at all material times. The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Brunei – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax on any income in relation to the Plan?

There is no income tax in Brunei so no tax will be due in respect of your Shares. Social security does apply to the release of your matching shares.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in Brunei?

There is no income tax payable for mobile employee in relation to the Plan.

Tax may be due for the period spent in other countries during the holding period.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

No, there is no personal tax payable on any gains realised on the sale of shares.

Reporting

Will I have any reporting requirements?

No, there is no employee reporting requirement in relation to the Plan.

7. Canada (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and Social Security for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of the Canada and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and Social Security for mobile employees” section outlines the tax treatment for your shares if you have spent time working outside the Canada – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Social Security

Will I have to pay income tax or social security in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the shares received, under the Plan:

Income tax and Social Security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social security will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date. Social Security will also be payable - on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any income tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in the Canada?

The tax treatment for the Purchased Shares and Dividend Shares is generally the same as specified above.

For Matching Shares, if you are not resident in Canada on the Delivery date but have work days in Canada during the Holding Period, the amount subject to income tax will be the market value of the shares on the Delivery Date but then apportioned based on your Canadian workdays during the Holding Period.

If you are resident at the Delivery Date, the amount subject to income tax will be the market value of the shares on the Delivery Date. A foreign tax credit may be available for the portion related to the non-Canadian workdays where you have paid taxes in another country on your Matching Shares.

How do I pay the income tax and social security due in respect of my shares?

Your employer will withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any tax due on the Dividend Shares. You are responsible for any tax due on dividend income used to acquire the Dividend Shares.

Sale of shares

Will I incur a further tax liability when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the weighted average cost of the Wood shares you hold.

Only 50% of the capital gain is included as taxable income and is subject to normal income tax rates but no social security.

You are responsible for reporting any chargeable gains and paying any tax due via your personal tax return (see below).

Reporting

Will I have any reporting requirements?

Yes, you must file your Canada personal income tax return by 30 April following the end of the tax year in which your matching shares are delivered to you. You should also report any dividends received or capital gains realized during the tax year in your tax return.

Your Wood shares are foreign assets and subject to foreign asset reporting rules. If the aggregate cost of all foreign assets you own is over CAD 100,000 at any time during a tax year, disclosure of these assets held and the income derived from them, such as dividends is required on form T1135. Form T1135 must be filed by 30 April of the year following the tax year in which your assets exceed the threshold.

Appendix A – relevant tax rate summary Ontario

This appendix sets out the relevant tax rates in the Canada (Ontario), for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax (Federal rate)	33%	Maximum rate applies to income over CAD 221,708
Provincial/Territory	13.16%	Maximum applied to income over CAD 220,000 Full details of the thresholds and rates can be found at www.canada.ca/en/revenue-agency

Social security		
	Tax rate	Notes
Social Security	7.28%	Maximum pensionable earnings is CAD 64,900 subject to a basic exemption of CAD 3,500

Dividends and capital gains tax	
	Notes
Dividends	Dividends are subject to income tax
Capital gains tax	Capital gains are subject to income tax, however only 50% of the gain is taxable.

Appendix B – relevant tax rate summary Newfoundland & Labrador

This appendix sets out the relevant tax rates in the Canada (Newfoundland & Labrador) for tax year ending 31 December 2022

Income tax		
	Maximum effective tax rate	Notes
Income tax (Federal rate)	33%	Maximum rate applies to income over CAD 221,708
Provincial/Territorial rate	21.8%	Maximum rate applied to income over CAD 1,000,000. Full details of the thresholds and rates can be found at www.canada.ca/en/revenue-agency

Social security		
	Tax rate	Notes
Social Security	7.28%	Maximum pensionable earnings is CAD 64,900 subject to a basic exemption of CAD 3,500

Dividends and capital gains tax	
	Notes
Dividends	Dividends are subject to income tax
Capital gains tax	Capital gains are subject to income tax, however only 50% of the gain is taxable.

Appendix C – relevant tax rate summary Alberta

This appendix sets out the relevant tax rates in the Canada (Alberta) for tax year ending 31 December 2022

Income tax		
	Maximum effective tax rate	Notes
Income tax (Federal rate)	33%	Maximum rate applies to income over CAD 221,708
Provincial/Territorial rate	15%	Maximum rate applies to income over CAD 314,928

Social security		
	Tax rate	Notes
Social Security	7.28%	Maximum pensionable earnings is CAD 64,900 subject to a basic exemption of CAD 3,500

Dividends and capital gains tax	
	Notes
Dividends	Dividends are subject to income tax
Capital gains tax	Capital gains are subject to income tax, however only 50% of the gain is taxable.

Appendix D – relevant tax rate summary British Columbia

This appendix sets out the relevant tax rates in the Canada (British Columbia) for tax year ending 31 December 2022

Income tax		
	Maximum effective tax rate	Notes
Income tax (Federal rate)	33%	Maximum rate applies to income over CAD 221,708
Provincial/Territorial rate	20.5%	Maximum rate applied to income over CAD 227,091

Social security		
	Tax rate	Notes
Social Security	7.28%	Maximum pensionable earnings is CAD 64,900 subject to a basic exemption of CAD 3,500

Dividends and capital gains tax	
	Notes
Dividends	Dividends are subject to income tax
Capital gains tax	Capital gains are subject to income tax, however only 50% of the gain is taxable.

Appendix E – relevant tax rate summary Quebec

This appendix sets out the relevant tax rates in the Canada (Quebec) for tax year ending 31 December 2022

Income tax		
	Maximum effective tax rate	Notes
Income tax (Federal rate)	33%	Maximum rate applies to income over CAD 221,708
Provincial/Territorial rate	25.75%	Maximum rate applies to income over CAD 112,655

Social security		
	Tax rate	Notes
QPP	7.35%	Maximum pensionable earnings is CAD 64,900 subject to a basic exemption of CAD 3,500
QPIP	0.494%	Maximum insurable earnings is CAD 88,000

Dividends and capital gains tax	
	Notes
Dividends	Dividends are subject to income tax
Capital gains tax	Capital gains are subject to income tax, however only 50% of the gain is taxable.

8. Canada (FR)

Les présentes informations sont fournies uniquement à titre indicatif et peuvent varier en fonction de votre situation personnelle. À l'exception de la section « Fiscalité et sécurité sociale pour les employés mobiles » ci-dessous, elles présument qu'en termes de fiscalité, vous êtes domicilié(e), ressortissant(e) et résident(e) au Canada et l'êtes/le serai à tous moments pertinents, c.-à-d. à partir de la date à laquelle vous faites l'acquisition de vos premiers titres dans le cadre du Plan, jusqu'à la fin de la période du Plan, 24 mois plus tard, appelée la Période de détention.

La section « Fiscalité et sécurité sociale pour les employés mobiles » explique le traitement fiscal de vos titres si vous avez passé du temps en dehors du Canada. Dans ce cadre, il est présumé que vous êtes résident(e) fiscal(e) dans les pays respectifs où vous travaillez aux dates concernées.

Ces conseils fiscaux ne sont pas adaptés spécifiquement à votre situation personnelle. Si vous souhaitez avoir la confirmation de votre situation fiscale personnelle, vous devrez consulter un conseiller fiscal professionnel.

Il est entendu que ces informations sont correctes au 20 avril 2022. Les modifications apportées ultérieurement aux lois ou aux taux d'imposition pourront avoir une incidence sur ces informations.

Impôt sur le revenu et cotisations de sécurité sociale

Devrai-je payer l'impôt sur le revenu ou des cotisations de sécurité sociale sur mes actions ?

Le tableau ci-dessous indique limite à partir de laquelle l'impôt est exigible et le montant imposable pour les titres reçus dans le cadre du Plan :

Impôt sur le revenu et cotisations de sécurité sociale		
	Limite à partir de laquelle l'impôt est exigible	Montant imposable
Titres acquis	Aucun impôt sur le revenu ni aucune cotisation de sécurité sociale ne s'applique.	RAS
Attributions correspondantes	L'impôt sur le revenu et les cotisations sociales devront être payés lorsque vos attributions correspondantes seront versées sur votre compte personnel à la fin de la période de détention. C'est ce qu'on appelle la date de levée.	Le montant soumis à l'impôt sur le revenu sera la valeur boursière des actions à la date de levée. Il faudra également régler les cotisations de sécurité sociale, calculées sur le montant qui est soumis à l'impôt sur le revenu.
Dividende en actions	Vous serez imposé(e) à la perception du dividende en espèces utilisé pour acquérir le dividende en actions. Ce montant n'est pas soumis aux cotisations de sécurité sociale.	Le montant soumis à l'impôt sur le revenu est le dividende en espèces reçu et utilisé pour acquérir le dividende en actions.

Comment dois-je payer l'impôt sur le revenu et les cotisations de sécurité sociale sur mes actions?

Votre employeur retiendra l'impôt sur le revenu et les cotisations de sécurité sociale à régler sur les attributions correspondantes. Votre employeur **ne retiendra pas** de quelconques impôts sur le revenu de dividendes utilisé pour acquérir le dividende en actions. Vous êtes responsable de vous acquitter d'un quelconque impôt sur le revenu de dividendes.

Impôt sur le revenu et cotisations de sécurité sociale pour les salariés mobiles

Devrai-je payer l'impôt sur le revenu ou des cotisations de sécurité sociale sur mes actions si je n'ai passé qu'une partie de la période de détention à travailler au Canada ?

Le traitement fiscal pour les actions acquises et le dividende en actions est généralement le même que le traitement exposé ci-dessus.

Pour les attributions correspondantes, si vous n'êtes pas résident(e) au Canada à la date de levée mais que vous avez travaillé des journées au Canada pendant la période de détention, le montant soumis à l'impôt sur le revenu sera la valeur boursière des actions à la date de levée, calculé selon une formule de répartition basée sur vos journées de travail au Canada pendant la période de détention.

Si vous êtes résident(e) à la date de levée, le montant soumis à l'impôt sur le revenu sera la valeur boursière des actions à la date de levée. Un crédit d'impôt étranger s'appliquera à la part relative à vos journées de travail hors Canada, où vous avez payé des impôts dans un autre pays sur vos attributions correspondantes.

Comment dois-je payer l'impôt sur le revenu et les cotisations de sécurité sociale sur mes actions ?

Votre employeur retiendra l'impôt sur le revenu et les cotisations de sécurité sociale à régler sur les attributions correspondantes. Votre employeur **ne retiendra pas** un impôt quelconque sur le dividende en actions. Vous êtes responsable de quelconques impôts à régler sur le revenu de dividendes utilisé pour acquérir le dividende en actions.

Vente d'actions

Est-ce que je devrai payer d'autres impôts quand je vendrai mes actions ?

Il est possible que vous deviez payer une taxe sur les plus-values réalisées à la vente de vos actions. La plus-value imposable est calculée comme étant la différence entre le produit de votre vente et le coût moyen pondéré des titres Wood en votre possession.

Seulement 50 % de la plus-value sont imposables et est soumis aux taux d'imposition normaux, mais pas à la sécurité sociale.

Vous êtes responsable de déclarer les quelconques plus-values imposables et de payer de quelconques impôts dans le cadre de votre déclaration de revenus personnelle (voir ci-dessous).

Déclaration

Est-ce que j'aurai des exigences en matière de déclaration ?

Oui, vous devrez déposer votre déclaration personnelle de revenus du Canada avant le 30 avril suivant la fin de l'exercice fiscal durant lequel vos attributions correspondantes vous ont été livrées. Vous devez également déclarer les quelconques dividendes perçus ou les plus-values réalisées pendant l'exercice fiscal dans votre déclaration de revenus.

Vos titres Wood sont des actifs étrangers et sont soumis aux règles de déclaration des actifs étrangers. Si le coût total de tous les actifs étrangers en votre possession est supérieur à 100 000 CAD à une date quelconque d'un exercice fiscal, la déclaration desdits actifs et du revenu qui en est dérivé, tels que le dividende, doit être faite sur le formulaire T1135. Le formulaire T1135 doit être déposé avant le 30 avril de l'année qui suit la fin de l'exercice fiscal durant lequel vos actifs ont dépassé le seuil.

Annexe A - Récapitulatif des taux d'imposition en vigueur dans l'Ontario

Cette annexe précise les taux d'imposition en vigueur au Canada (Ontario) pour l'exercice fiscal se terminant le 31 décembre 2022.

Impôt sur le revenu		
	Taux d'imposition maximal en vigueur	Notes
Impôt sur le revenu (taux fédéral)	33%	Le taux maximal s'applique aux revenus supérieurs à 221 708 CAD
Provincial/territorial	13,16%	Le taux maximal est appliqué aux revenus supérieurs à 220 000 CAD

Cotisations sociales		
	Taux d'imposition	Notes
Cotisations sociales	7,28 %	Le revenu maximal ouvrant droit à pension est de 64 900 CAD soumis à une exonération de base de 3 500 CAD

Imposition des dividendes et plus-values	
	Notes
Dividendes	Les dividendes sont soumis à l'impôt sur le revenu
Taxe sur les plus-values	Les plus-values sont soumises à l'impôt sur le revenu, toutefois seulement 50 % de la plus-value sont imposables.

Annexe B - Récapitulatif des taux d'imposition en vigueur à Terre-Neuve-et-Labrador

Cette annexe précise les taux d'imposition en vigueur au Canada (Terre-Neuve-et-Labrador) pour l'exercice fiscal se terminant le 31 décembre 2020.

Impôt sur le revenu		
	Taux d'imposition maximal en vigueur	Notes
Impôt sur le revenu (taux fédéral)	33%	Le taux maximal s'applique aux revenus supérieurs à 221 708 CAD
Taux provincial/territorial	21,8%	Le taux maximal est appliqué aux revenus supérieurs à 1 000 000 CAD

Cotisations sociales		
	Taux d'imposition	Notes
Cotisations sociales	7,28 %	Le revenu maximal ouvrant droit à pension est de 64 900 CAD soumis à une exonération de base de 3 500 CAD

Imposition des dividendes et plus-values	
	Notes
Dividendes	Les dividendes sont soumis à l'impôt sur le revenu
Taxe sur les plus-values	Les plus-values sont soumises à l'impôt sur le revenu, toutefois seulement 50 % de la plus-value sont imposables.

Annexe C - Récapitulatif des taux d'imposition en vigueur dans l'Alberta

Cette annexe précise les taux d'imposition en vigueur au Canada (Alberta) pour l'exercice fiscal se terminant le 31 décembre 2020.

Impôt sur le revenu		
	Taux d'imposition maximal en vigueur	Notes
Impôt sur le revenu (taux fédéral)	33%	Le taux maximal s'applique aux revenus supérieurs à 221 708 CAD
Taux provincial/territorial	15%	Le taux maximal s'applique aux revenus supérieurs à 314 928 CAD

Cotisations sociales		
	Taux d'imposition	Notes
Cotisations sociales	7,28 %	Le revenu maximal ouvrant droit à pension est de 64 900 CAD soumis à une exonération de base de 3 500 CAD

Imposition des dividendes et plus-values	
	Notes
Dividendes	Les dividendes sont soumis à l'impôt sur le revenu
Taxe sur les plus-values	Les plus-values sont soumises à l'impôt sur le revenu, toutefois seulement 50 % de la plus-value sont imposables.

Annexe D - Récapitulatif des taux d'imposition en vigueur en Colombie-Britannique

Cette annexe précise les taux d'imposition en vigueur au Canada (Colombie-Britannique) pour l'exercice fiscal se terminant le 31 décembre 2019.

Impôt sur le revenu		
	Taux d'imposition maximal en vigueur	Notes
Impôt sur le revenu (taux fédéral)	33%	Le taux maximal s'applique aux revenus supérieurs à 221 708 CAD
Taux provincial/territorial	20,5%	Le taux maximal est appliqué aux revenus supérieurs à 227 091 CAD

Cotisations sociales		
	Taux d'imposition	Notes
Cotisations sociales	7,28 %	Le revenu maximal ouvrant droit à pension est de 64 900 CAD soumis à une exonération de base de 3 500 CAD

Imposition des dividendes et plus-values	
	Notes
Dividendes	Les dividendes sont soumis à l'impôt sur le revenu
Taxe sur les plus-values	Les plus-values sont soumises à l'impôt sur le revenu, toutefois seulement 50 % de la plus-value sont imposables.

Annexe E - Récapitulatif des taux d'imposition en vigueur au Québec

Cette annexe précise les taux d'imposition en vigueur au Canada (Québec) pour l'exercice fiscal se terminant le 31 décembre 2019.

Impôt sur le revenu		
	Taux d'imposition maximal en vigueur	Notes
Impôt sur le revenu (taux fédéral)	33%	Le taux maximal s'applique aux revenus supérieurs à 221 708 CAD
Taux provincial/territorial	25,75%	Le taux maximal s'applique aux revenus supérieurs à 112 655 CAD

Cotisations sociales		
	Taux d'imposition	Notes
QPP	7,35%	Le revenu maximum ouvrant droit à pension est de 64 900 CAD soumis à une exonération de base de 3 500 CAD
QPIP	0,494%	Le maximum des gains assurables est de 88 000 CAD

Imposition des dividendes et plus-values	
	Notes
Dividendes	Les dividendes sous soumis à l'impôt sur le revenu
Taxe sur les plus-values	Les plus-values sont soumises à l'impôt sur le revenu, toutefois seulement 50 % de la plus-value sont imposables.

9. Chile (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and social security for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of Chile and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and social security for mobile employees” section outlines the tax treatment for your shares if you have spent time working outside Chile – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Social security

Will I have to pay income tax or social security in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the shares received, under the Plan:

Income tax and social security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social security will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal holding account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the delivery date. Social security will also be payable on the amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend shares.	The amount subject to tax is the income is the cash dividend received to acquire the dividend shares.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any income tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Chile?

If you are tax resident in Chile at the delivery date of the Matching Shares, your matching shares will be taxable in Chile on the entire gain. However, you may benefit from exemption with progression or from a foreign tax credit in Chile (FTC) for the portion of the gain which corresponds to duties performed outside of Chile, provided an international tax treaty has been signed between Chile and the other country in which the individual has performed his duties.

Where you are a non-Chilean tax resident at the delivery date of the Matching Shares, the Matching Shares will be taxable in Chile on the portion of the gain relating to duties performed in Chile.

Based on the OECD position for awards and on a tax guideline issued by the Chilean tax authorities, the award gains should be allocated on a prorata basis on an acquisition to delivery basis (based on the number of days of the employee assignment in Chile (worked days and non-worked days) during the holding period).

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold the income tax or social security payable on the Matching Shares.

Sale of shares

Will I incur a further tax liability when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares).

Capital gains made on the sale of shares are included in aggregate taxable income and are taxed as regular income. You should report any gains through your personal income tax return.

Reporting

Will I have any reporting requirements?

You are required to file an Annual Tax return if you have received (i) salaries from more than one employer; or (ii) income from sources other than salary which are subject to Personal Income Tax. Chilean resident taxpayers are required to declare foreign sourced income received, in accordance with the information reported in the tax return, under the plan this will include details of any gains made through share sales or dividend income.

Report name: (i) Annual Tax Return (Tax Form No. 22); (ii) foreign sourced income is reported on Sworn Declaration 1929; and (iii) Monthly Tax Return (Form No. 29).

Tax period: (i) 1 January to 31 December; and (ii) monthly.

Reporting deadline: (i) 30 April of the year following the one when the income is obtained; and (ii) within the first 12 days of the month following the month in which the income was obtained or the amounts were withheld.

Awards settled by transferring shares to the employees: Chilean-resident employees must issue a sworn statement listing the shares maintained abroad, using Tax Form No. 1929 and can voluntarily register the investment in the Registry of Foreign Investments kept by the IRS, in order to be entitled to tax credits for any taxes paid abroad.

Appendix – relevant tax rate summary

This appendix sets out the relevant tax rates in Chile, for the tax year ending 31 December 2022

Income tax		
	Maximum effective tax rate	Notes
Income tax	40%	Tax rates are progressive. Tax bands are expressed as Monthly Taxable Units (MTU) and are adjusted on a monthly basis. The first MTU13.5 is tax exempt and the maximum tax rate applies to monthly income above MTU310.

Social security		
	Maximum effective rate	Notes
Social security	10% Pension Fund (plus fund management fees of up to 1.45%) 7% Health Insurance Contribution 0.6% Unemployment Insurance	The actual amounts are based on unidades de fomento (UF), which is a set amount of Chilean pesos adjusted for inflation on a daily basis. The caps vary each year based on the increase of the Index of Real Remunerations, published by the National Statistics Institute.

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	40%	
Capital gains tax	40%	Capital gains made on the sale of shares in a foreign company are included in aggregate taxable income and are taxed at progressive rates of income tax.

10. Chile (ES)

Esta información será utilizada únicamente como guía y puede variar en función de sus circunstancias personales. Excepto para la sección «Impuesto sobre la renta y el impuesto social para los empleados móviles» a continuación, se supone que, para fines fiscales, usted es un residente nacional y con domicilio en Chile y ha sido/será durante todo el tiempo material, es decir, desde la fecha en que compra sus primeras acciones en el Plan hasta el final del período del Plan 24 meses más tarde; esto se conoce como el Período de Retención.

La sección «Impuesto sobre la renta e impuesto social para los empleados móviles» describe el tratamiento fiscal para sus acciones si usted ha estado algún tiempo trabajando fuera de Chile; para estos fines, se supone que usted es residente fiscal en los respectivos países donde está trabajando en los tiempos correspondientes.

Esto no es asesoramiento fiscal adaptado a su situación personal. Si requiere la confirmación de su posición tributaria, debe comunicarse con un asesor fiscal profesional.

La presente información se considera correcta al 20 abril 2022. Esta información puede resultar afectada por cambios futuros de cualquier índole en la legislación fiscal o el tipo de gravamen.

Impuesto sobre la renta e impuesto social

¿Debo pagar el impuesto sobre la renta o el impuesto social por mis Acciones?

La siguiente tabla muestra el punto en el que se paga el impuesto y la base imponible para las acciones recibidas en virtud del Plan:

Impuesto sobre la renta e impuesto social		
	Punto en el que se paga el impuesto	Base imponible
Acciones adquiridas	No se aplicará el impuesto sobre la renta o el impuesto social	N/C
Acciones Equivalentes	El impuesto sobre la renta y el impuesto social se pagarán cuando se entreguen sus Acciones Equivalentes en su cuenta de retención personal a partir del final del Período de Retención. Esto se conoce como fecha de entrega.	El monto sujeto a impuestos sobre la renta será el valor de mercado de las acciones a la fecha de entrega. El impuesto social también será aplicable al monto que está sujeto al impuesto sobre la renta.
Acciones de Dividendos	Será gravado al recibir el dividendo en efectivo utilizado para adquirir las Acciones de Dividendos.	El monto sujeto al impuesto es el ingreso y el dividendo en efectivo recibido y utilizado para adquirir las Acciones de Dividendos.

¿Cómo pago el impuesto sobre la renta y el impuesto social adeudados por mis Acciones?

Su empleador retendrá el impuesto sobre la renta y el impuesto social que se aplica a las Acciones Equivalentes. Su empleador **no** retendrá ningún impuesto sobre la renta sobre los ingresos por dividendos utilizados para adquirir las Acciones de Dividendos. Usted es responsable de cualquier impuesto sobre la renta adeudado sobre los ingresos por dividendos.

Impuesto sobre la renta e impuesto social para los empleados móviles

¿Deberé pagar el impuesto sobre la renta o el impuesto social por mis Acciones si he pasado una parte del Período de Retención trabajando en Chile?

Si usted tiene residencia fiscal en Chile a la fecha de entrega de las Acciones Equivalentes, sus acciones equivalentes devengarán impuestos en Chile sobre la ganancia total. Sin embargo, puede beneficiarse con exención progresiva o una desgravación por impuestos pagados en el extranjero (FTC en inglés) en Chile para la parte de la ganancia que corresponda a las tareas realizadas fuera de Chile, siempre y cuando se haya firmado un acuerdo tributario internacional entre Chile y el otro país en que el individuo ha trabajado.

Si usted no tiene residencia fiscal en Chile a la fecha de entrega de las Acciones Equivalentes, las Acciones Equivalentes devengarán impuestos en Chile en la parte de la ganancia relacionada con las tareas realizadas en Chile.

Según los lineamientos de la OCDE en materia de otorgaciones y según las pautas fiscales emitidas por las autoridades fiscales chilenas, las otorgaciones se deben asignar en una base prorrateada en una adquisición para una base de entrega (según la cantidad de días de la tarea asignada al empleado en Chile [días trabajados y días no trabajados] durante el período de retención).

¿Cómo pago el impuesto sobre la renta y el impuesto social adeudados por mis Acciones?

Su empleador retendrá el impuesto sobre la renta y el impuesto social que se aplica a las Acciones Equivalentes.

Venta de acciones

¿Incurro en una deuda fiscal cuando vendo mis Acciones?

Se le pedirá que pague el impuesto aplicable a ganancias de capital sobre todas las ganancias resultantes de la venta de sus acciones. La ganancia imponible se calcula como la diferencia entre el producto de la venta y el total de: -(i) el monto que pagó por las Acciones (por sus Acciones Compradas y Acciones de Dividendos) y (ii) cualquier monto previamente sujeto a impuestos sobre la renta (para sus Acciones Equivalentes).

Las ganancias de capital realizadas sobre la venta de acciones se incluyen en el ingreso imponible agregado y se gravarán como ingreso regular. Debe informar cualquier ganancia mediante su declaración de impuestos sobre la renta.

Informes

¿Debo cumplir con algún requisito de entrega de informes?

Debe presentar una declaración de impuesto sobre la renta anual si ha recibido (i) salarios de más de un empleador; o (ii) ingresos de fuentes que no sean salarios que estén sujetos a su impuesto sobre la renta. Los contribuyentes que residan en Chile deben declarar los ingresos recibidos de fuentes extranjeras, según la información presentada en la declaración de impuestos; en virtud del plan, esto incluirá datos detallados de toda ganancia obtenida mediante la venta de acciones o ingresos por dividendos.

Nombre del informe: (i) Declaración de impuestos anual (formulario fiscal N.º 22); (ii) ingresos con fuentes extranjeras que se declaran en la Declaración jurada 1929; y (iii) Declaración de impuestos mensual (formulario N.º 29).

Período fiscal: (i) 1 de enero hasta el 31 de diciembre.; y (ii) mensual.

Plazo de entrega del informe: (i) 30 de abril del año siguiente al que se obtiene el ingreso; y (ii) dentro de los primeros 12 días del mes siguiente al mes en el que se obtuvo el ingreso o en el que se retuvieron los montos.

Otorgaciones liquidadas al transferir acciones a los empleados: Los empleados que residan en Chile deben emitir una declaración jurada que enumere las acciones mantenidas en el extranjero, mediante el Formulario fiscal N.° 1929 y puede registrar la inversión voluntariamente en el Registro de inversiones extranjeras del IRS para poder recibir créditos fiscales por cualquier impuesto que pague en otro país.

Apéndice - Resumen de la tasa impositiva correspondiente

Este apéndice establece las tasas impositivas pertinentes en Chile, para el año fiscal que termina el 31 diciembre de 2022

Impuesto sobre la renta		
	Tasa impositiva máxima efectiva	Notas
Impuesto sobre la renta	40%	Las tasas impositivas son progresivas. Las bandas impositivas se expresan como unidades imponibles mensuales (UIM) y se modifican todos los meses. La primera UIM de 13,5 está exenta de impuestos y la tasa impositiva máxima se aplica al ingreso mensual que supere 310 UIM.

Impuesto social		
	Tasa máxima efectiva	Notas
Impuesto social	10 % del fondo de pensión (más los honorarios de gestión de fondos de hasta 1,45 %). 7 % de aportes de seguro de salud 0,6 % de seguro de desempleo	Los montos reales se basan en unidades de fomento (UF), que es un monto fijo de pesos chilenos ajustados por inflación diariamente. Los límites varían cada año en función del aumento del Índice de Remuneraciones Reales, publicado por el Instituto Nacional de Estadística.

Dividendos e impuesto aplicable a ganancias de capital		
	Tasa impositiva máxima efectiva	Notas
Dividendos	40%	
Impuesto a las ganancias de capital	40%	Las ganancias de capital realizadas sobre la venta de acciones en una empresa extranjera se incluyen en el ingreso imponible agregado y se gravarán en tasas progresivas de impuesto sobre la renta.

11. France (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social security for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of France and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social security for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside France – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social security

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Tax		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date. Social tax will also be payable on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares. Social surtaxes will also be payable on this amount	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social tax in respect of my Shares?

Your employer **will withhold** the income tax and social tax payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in France?

If you are tax resident in France at the delivery date of the Matching Shares, your matching shares will be taxable in France on the entire gain. However, you may benefit from exemption with progression or from a foreign tax credit in France (FTC) for the portion of the gain which corresponds to duties performed outside of France, provided an international tax treaty has been signed between France and the other country in which the individual has performed his duties.

Where you are a non-French tax resident at the delivery date of the Matching Shares, the Matching Shares will be taxable in France on the portion of the gain relating to duties performed in France. Your employer is liable to withhold the income tax due (if any) on the French source portion of the gain.

Based on the OECD position for awards and on a tax guideline issued by the French tax authorities, the award gains should be allocated on a prorata basis on an acquisition to delivery basis (based on the number of days of the employee assignment in France (worked days and non-worked days) during the holding period).

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold social security payable on the Matching Shares.

Your employer will withhold any income tax due on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

Yes, you will be required to pay income tax and social security (CSG/CRDS) on any gains arising when you sell your shares.

Investment income, including dividends, is subject to a flat tax rate of 30% (made up of 12.8% income tax and 17.2% CSG and CRDS).

The full amount of the dividend would also be subject to the exceptional tax surcharge for high earners, of 3% or 4%.

The participant can elect to be taxed at progressive income tax rates (plus 17.2% CSG and CRDS and the exceptional tax surcharge) instead of the flat rate tax.

Reporting

Will I have any reporting requirements?

Yes, you have an obligation to report all taxable income received during the year (including any taxable amount from a share plan, dividends received and any taxable capital gain) to the French tax authorities.

There is no specific filing in relation to equity related incentives.

Report name

You must file an annual French income tax return, Form 2042 (if applicable, you should also file Form 2047 for foreign income and Form 2074 for capital gains) generally by mid-May of the following year. If withholding has not been applied to dividends received, you are required, within 15 days of receipt, to report the dividends on form 2778-DIV-SD and to pay the withholding tax. You must report foreign shares and bank accounts on Form 3916. If applicable, you must also file a resident wealth return.

In most cases the returns must be filed online (except if the taxpayer can prove he/she does not have access to the internet). The tax return and other tax forms can be downloaded from this website: www.impots.gouv.fr.

Tax period: 1 January to 31 December.

Reporting deadline: the income tax return filing date is mid-May but the actual date changes each year. If applicable, the wealth tax return filing and payment date is 15 June. Time extensions are available for online filing.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in France, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	45%	Income tax rates are progressive up to 45%. An exceptional tax surcharge of 3% is imposed on income over EUR250,000 for a single person or EUR500,000 for a married couple, and of 4% for income over EUR500,000 for a single person and EUR1million for a married couple.

Social Security		
	Employee	Notes
Social Security	23%	The average social security rate is approximately 21.55%-23% (the actual amount will depend on your personal circumstances). Some contributions are uncapped (e.g. sickness contribution and basic state pension). There are caps on some specific contributions up to an annual income of EUR 329,088 with income over this threshold subject to an uncapped rate of 10.10%

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	30%	A tax surcharge of 3% is imposed on income over EUR250,000 for a single person or EUR500,000 for a married couple, and of 4% for income over EUR500,000 for a single person and EUR1million for a married couple.
Capital Gains	30%	

12. France (FR)

Les présentes informations sont fournies uniquement à titre indicatif et peuvent varier en fonction de votre situation personnelle. À l'exception de la section « Fiscalité et cotisations sociales pour les employés mobiles », elles présument qu'en termes de fiscalité, vous êtes domicilié(e), ressortissant(e) et résident(e) en France et l'êtes/le serai à tous moments pertinents, c.-à-d. à partir de la date à laquelle vous faites l'acquisition de vos premiers titres dans le cadre du Plan, jusqu'à la fin de la période du Plan, 24 mois plus tard, appelée la Période de détention.

La section « Fiscalité et cotisations sociales pour les employés mobiles » explique le traitement fiscal de vos titres si vous avez passé du temps en dehors de la France. Dans ce cadre, il est présumé que vous êtes résident(e) fiscal(e) dans les pays respectifs où vous travaillez aux dates concernées.

Ces conseils fiscaux ne sont pas adaptés spécifiquement à votre situation personnelle. Si vous souhaitez avoir la confirmation de votre situation fiscale personnelle, vous devrez consulter un conseiller fiscal professionnel.

Il est entendu que ces informations sont correctes au 20 avril 2022. Les modifications apportées ultérieurement aux lois ou aux taux d'imposition pourront avoir une incidence sur ces informations.

Impôt sur le revenu et cotisations sociales

Devrai-je payer l'impôt sur le revenu ou des cotisations sociales sur mes actions ?

Le tableau ci-dessous indique la limite à partir de laquelle l'impôt est exigible et le montant imposable pour les titres reçus dans le cadre du Plan :

Impôt sur le revenu et cotisations sociales		
	Limite à partir de laquelle l'impôt est exigible	Montant imposable
Titres acquis	Aucun impôt sur le revenu ni aucune cotisation sociale ne s'applique.	RAS
Attributions correspondantes	L'impôt sur le revenu et les cotisations sociales devront être payés lorsque vos attributions correspondantes seront versées sur votre compte personnel à la fin de la période de détention. C'est ce qu'on appelle la date de levée.	Le montant soumis à l'impôt sur le revenu sera la valeur boursière des actions à la date de levée. Il faudra également régler les cotisations sociales, calculées sur le montant qui est soumis à l'impôt sur le revenu.
Dividende en actions	Vous serez imposé(e) à la perception du dividende en espèces utilisé pour acquérir le dividende en actions. Ce montant n'est pas soumis aux cotisations sociales.	Le montant soumis à l'impôt sur le revenu est le dividende en espèces reçu et utilisé pour acquérir le dividende en actions.

Comment dois-je payer l'impôt sur le revenu et les cotisations sociales sur mes actions ?

Votre employeur **retiendra** l'impôt sur le revenu et les cotisations sociales à régler sur les attributions correspondantes. Votre employeur **ne retiendra pas** de quelconques impôts sur le revenu de dividendes utilisés

pour acquérir le dividende en actions. Vous êtes responsable de vous acquitter d'un quelconque impôt sur le revenu de dividendes.

Impôt sur le revenu et cotisations sociales pour les salariés mobiles

Devrai-je payer l'impôt sur le revenu ou des cotisations sociales sur mes actions si je n'ai passé qu'une partie de la période de détention à travailler en France ?

Si vous êtes résident fiscal en France à la date de levée des attributions correspondantes, la totalité du gain réalisé sur celles-ci sera imposable en France. Toutefois, vous pouvez bénéficier d'une exemption avec réserve de progressivité ou d'un crédit d'impôt étranger en France (CIE) pour la part du gain correspondant aux fonctions exercées en dehors du territoire français, sous réserve qu'une convention fiscale internationale ait été signée entre la France et l'autre pays dans lequel vous avez exercé vos fonctions.

Lorsque vous n'êtes pas résident fiscal français à la date de levée des attributions correspondantes, celles-ci seront imposables en France sur la part du gain relative aux fonctions exercées en France. Votre employeur doit retenir l'impôt sur le revenu qui est dû (le cas échéant) sur la part du gain de source française.

D'après la position de l'OCDE concernant les attributions et les directives fiscales publiées par la Direction générale des Finances publiques françaises, les gains sur les attributions doivent être répartis sur la base de la période entre l'acquisition et la levée (en fonction du nombre de jours pendant lesquels le salarié a exercé son activité professionnelle en France (jours travaillés et jours non travaillés) pendant la période de détention).

Comment dois-je payer l'impôt sur le revenu et les cotisations sociales sur mes actions ?

Votre employeur retiendra les cotisations sociales à régler sur les attributions correspondantes.

Votre employeur retiendra de quelconques impôts sur le revenu sur les attributions correspondantes. Votre employeur ne retiendra pas de quelconques impôts sur le revenu de dividendes utilisé pour acquérir le dividende en actions.

Vente d'actions

Est-ce que je devrai payer d'autres impôts et cotisations sociales quand je vendrai mes actions ?

Oui, vous devrez régler l'impôt sur le revenu et les cotisations sociales (CSG/CRDS) sur de quelconques plus-values réalisées à la vente de vos actions.

Les revenus financiers, dividendes compris, sont soumis à un taux d'imposition forfaitaire de 30% (composé de 12,8% d'impôt sur le revenu et de 17,2% de CSG et de CRDS).

Le montant total du dividende serait également soumis à la surtaxe exceptionnelle de 3% ou 4% pour les hauts revenus.

Le participant peut choisir d'être imposé selon des taux d'imposition progressifs (plus 17,2% de la CSG et de la CRDS et la surtaxe exceptionnelle) au lieu de l'impôt à taux unique.

Déclaration

Est-ce que j'aurai des exigences en matière de déclaration ?

Oui, vous avez l'obligation de déclarer tous les revenus imposables perçus pendant l'année (y compris un quelconque montant imposable provenant d'un plan d'actionnariat, les dividendes reçus et les quelconques plus-values imposables) à la Direction générale des Finances publiques françaises.

Il n'existe aucune déclaration spécifique pour les rémunérations incitatives liées aux actions.

Nom de la déclaration

Vous devez remplir une déclaration de revenus annuelle française, le formulaire 2042 (le cas échéant, vous devrez également remplir le formulaire 2047 pour des revenus étrangers et le formulaire 2074 pour les plus-values), en règle générale vers la mi-mai de l'année suivante. Si les dividendes perçus n'ont pas fait l'objet d'une retenue, vous disposez de 15 jours après leur perception pour les déclarer au moyen du formulaire 2778-DIV-SD et pour vous acquitter du paiement de l'impôt. Vous devez déclarer les actions et les comptes bancaires détenus à l'étranger au moyen du formulaire 3916. Le cas échéant, vous devrez également remplir une déclaration de l'impôt sur la fortune de résident fiscal.

Dans la plupart des cas, les déclarations doivent être remplies en ligne (sauf si le (la) contribuable peut prouver qu'il/elle n'a pas accès à Internet). Les formulaires de déclaration de revenus et pour les autres impôts peuvent être téléchargés sur le site suivant : www.impots.gouv.fr.

Période fiscale : du 1^{er} janvier au 31 décembre.

Date limite de déclaration : la date limite pour déposer sa déclaration de revenus est vers la mi-mai, mais la date réelle change d'une année sur l'autre. Le cas échéant, la date pour la déclaration de l'impôt sur la fortune et le paiement est le 15 juin. Des délais supplémentaires sont accordés pour les déclarations en ligne.

Annexe 1 - Récapitulatif des taux d'imposition en vigueur

Cette annexe précise les taux d'imposition en vigueur en France pour l'exercice fiscal se terminant le 31 décembre 2022.

Impôt sur le revenu		
	Taux d'imposition maximal en vigueur	Notes
Impôt sur le revenu	45 %	<p>Les taux d'imposition sont progressifs jusqu'à 45 %.</p> <p>Une surtaxe exceptionnelle de 3 % est imposée sur des revenus supérieurs à 250 000 EUR pour une personne célibataire ou 500 000 EUR pour un couple marié, et de 4 % pour des revenus supérieurs à 500 000 EUR pour une personne célibataire et 1 million EUR pour un couple marié.</p>

Cotisations sociales		
	Salarié	Notes
Cotisations sociales	23%	<p>Le taux moyen des cotisations sociales est de l'ordre de 21,55 %-23 % (le montant réel dépendra de votre situation personnelle).</p> <p>Certaines cotisations ne font pas l'objet d'un écrêtement (par ex. cotisations maladie et retraite de base de l'État). Certaines cotisations spécifiques font l'objet d'un écrêtement pour les revenus allant jusqu'à 329 088 EUR, les revenus supérieurs à ce seuil étant soumis à un taux sans écrêtement de 10,10 %.</p>

Imposition des dividendes et plus-values		
	Taux d'imposition maximal en vigueur	Notes
Dividendes	30%	<p>Une surtaxe de 3 % est imposée sur des revenus supérieurs à 250 000 EUR pour une personne célibataire ou 500 000 EUR pour un couple marié, et de 4 % pour des revenus supérieurs à 500 000 EUR pour une personne célibataire et 1 million EUR pour un couple marié.</p>
Plus-values	30%	

13. India (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of India and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside India – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social tax in respect of my Shares?

Your employer will withhold the income tax payable on the Matching Shares through payroll. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in India?

If you are tax resident and ordinarily tax resident in India at the delivery date of the Matching Shares, your matching shares will be taxable in India on the entire gain. However, you may benefit from exemption with progression or from a foreign tax credit in India (FTC) for the portion of the gain which corresponds to duties performed outside of India, provided an

international tax treaty has been signed between India and the other country in which the individual has performed his duties.

Where you are a non-Indian tax resident at the delivery date of the Matching Shares, the Matching Shares will be taxable in India on the portion of the gain relating to duties performed in India.

Based on the OECD position for awards and on a tax guideline issued by the Indian tax authorities, the award gains should be allocated on a prorata basis on an acquisition to delivery basis (based on the number of days of the employee assignment in India (worked days and non-worked days) during the holding period).

How do I pay the income tax and social tax due in respect of my Shares?

Your employer will withhold the income tax payable on the Matching Shares.

Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares).

Gains on shares held for 24 months or less are designated as short-term capital gains and are taxed as income at the applicable marginal rates of income tax (plus surcharge and Health and Education Cess). Gains on shares held for more than 24 months are designated as long-term capital gains and are taxed at 20% (plus surcharge and Health and Education Cess). Different time frames and rates apply to shares listed on an Indian stock exchange.

You are responsible for reporting any chargeable gains and paying any tax due via your personal tax return (see below).

Reporting

Will I have any reporting requirements?

You must file an annual tax return. Equity-related incentive income is included in the Statement of Perquisites (Form 12BA). The filing is not specific to equity-related incentives.

You must report all worldwide income and foreign assets to the relevant tax authority.

Report name: Income Tax Return. The specific tax return will depend on the employee's income. The employee should use the Tax Deducted at Source (TDS) certificate (Form 16) and Form 12BA provided by the employer to complete his/her annual tax return. Foreign assets and income are reported on Schedule FSI of Form ITR-2.

For individuals with an income over INR5million, the return must be filed online. For individuals with annual income below INR5million, the return can be filed online or in paper form. Tax returns can be downloaded from this website:

<http://www.incometaxindia.gov.in/Pages/tax-services/file-income-tax-return.aspx>.

Tax period: 1 April to 31 March.

Reporting deadline: the employer must deliver Form 16 and Form 12BA to employees by 31 May following the end of the tax year, and tax returns must be filed by 31 July. Payment of any unpaid tax is due by 31 July.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in India, for the tax year ending 31 March 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	42.744%	<p>Income tax rates are progressive and the top rate is 30%.</p> <p>In addition to income tax, taxpayers must contribute: (i) a surcharge on the income tax, being 10% if taxable income is between INR5million and INR10million, and 15% if taxable income exceeds INR10million; and (ii) a Health and Education Cess of 4% of the total of income tax and surcharge.</p>

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	42.744%	Dividends received from foreign companies are taxed as income at the applicable marginal rates of income tax (plus surcharge and Health and Education Cess).
Capital Gains	42.744%	<p>The enhanced surcharge rates of 25% and 37% are not levied from income chargeable to tax under sections 111A (Tax on short-term capital gains) and 112A (Tax on long-term capital gains). As a result, the maximum rate of surcharge on tax payable on such income will be 15%.</p> <p>Gains on shares held for 24 months or less (from date of holding) are designated as short-term capital gains and are taxed as income at applicable marginal tax rates (plus surcharge & Health and Education Cess). Gains on shares held for more than 24 months (from date of holding) are designated as long-term capital gains and are taxed at 20% (plus surcharge & Health and Education Cess).</p>

14. Italy (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social security for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Italy and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social security for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Italy – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social security

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Tax		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the average market value of the shares in the month preceding the Delivery Date. Social tax will also be payable on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social tax in respect of my Shares?

Your employer will withhold the income tax and social tax payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Italy?

If you are tax resident in Italy at the delivery date of the Matching Shares, your matching shares will be taxable in Italy on the entire gain. However you may benefit from exemption with progression or from a foreign tax credit in Italy (FTC) for the portion of the gain which corresponds to duties performed outside of Italy, provided an international tax treaty has been signed between Italy and the other country in which the individual has performed his duties.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold tax and social security payable on the Matching Shares.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

Yes, you will be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your purchased and dividend shares) and (ii) any amount previously subject to income tax (for your matching shares).

You are responsible for reporting and chargeable gains and paying any tax due.

Reporting

Will I have any reporting requirements?

Yes, you have an obligation to report all taxable income received during the year (including any taxable amount from a share plan, dividends received and any taxable capital gain) to the Italian tax authorities.

There is no specific filing in relation to equity related incentives.

Report name

The employee must file an annual return. There is no specific filing in relation to equity related incentives.

Foreign assets must be reported to the tax authorities.

Report name: Annual Tax Return. The return can be filed online. The tax return can be downloaded from this website: <http://www.agenziaentrate.gov.it>

Tax period: 1 January to 31 December.

Reporting deadline: Tax returns must be filed by 30 September. Payment is due by 30 June.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in Italy, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	47.23%	Tax rates are progressive up to 43%. In addition: (i) regional taxes of up to 3.33% and municipal taxes of up to 0.9% may apply

Social Security		
	Employee	Notes
Social Security	10%	Other pension and medical contributions apply to executive employees

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	26%	
Capital Gains	26%	

15. Italia (IT)

Queste informazioni sono solo a titolo indicativo e possono differire a seconda delle circostanze personali. Oltre che per la sezione "Imposte sul reddito e previdenza sociale per i lavoratori mobili", si presume che ai fini fiscali siate domiciliati, cittadini e residenti in Italia e che lo siete stati/lo sarete in ogni momento rilevante - cioè dalla data di acquisto delle prime azioni del Piano fino alla fine del periodo del Piano 24 mesi dopo - periodo noto come Periodo di detenzione.

La sezione 'Imposte sul reddito e previdenza sociale per i lavoratori mobili' descrive il trattamento fiscale delle vostre Azioni se avete trascorso del tempo lavorando fuori dall'Italia - a tal fine, si presume che siate fiscalmente residenti nei rispettivi Paesi in cui lavorate nei momenti rilevanti.

Questa non è una consulenza fiscale adattata alla vostra situazione personale. Se avete bisogno di conferma sulla vostra posizione fiscale personale, contattate un consulente fiscale professionale.

Tali informazioni si intendono corrette al 20 aprile 2022. Eventuali modifiche future della legislazione o delle aliquote d'imposta possono influire su tali informazioni.

Imposta sul reddito e previdenza sociale

Dovrò pagare l'imposta sul reddito o il contributo di previdenza sociale in relazione alle mie Azioni?

La tabella che segue riporta il punto fiscale e la base imponibile per le azioni ricevute nell'ambito del Piano:

Imposta sul reddito e contributo di previdenza sociale		
	Punto in cui l'imposta verrà pagata	Base imponibile
Azioni acquistate	Non sarà applicata alcuna imposta sul reddito o sul contributo di previdenza sociale.	N/A
Azioni aggiuntive gratuite	L'imposta sul reddito e la previdenza sociale saranno pagabili quando le Azioni aggiuntive gratuite saranno consegnate e versate sul vostro conto personale dopo la fine del Periodo di detenzione. Questo è noto come Data di Consegna.	L'importo soggetto all'imposta sul reddito sarà il valore medio di mercato delle azioni nel mese precedente la data di consegna. L'imposta sociale sarà inoltre dovuta sullo stesso importo che è soggetto all'imposta sul reddito.
Azioni con dividendi	Sarete tassati all'atto dell'incasso del dividendo in contanti utilizzato per acquisire Azioni con dividendi.	L'importo soggetto all'imposta sul reddito è il dividendo incassato e utilizzato per l'acquisto delle Azioni con dividendi.

Come pago l'imposta sul reddito e il contributo di previdenza sociale in relazione alle mie Azioni?

Il datore di lavoro tratterà l'imposta sul reddito e il contributo di previdenza sociale pagabili sulle Azioni aggiuntive gratuite. Il datore di lavoro **non** tratterà alcuna imposta sul reddito dovuta sui redditi da dividendi utilizzati per

l'acquisto delle Azioni con dividendi. Sarete voi stessi responsabili di qualsiasi imposta dovuta sul reddito dei dividendi.

Imposte sul reddito e previdenza sociale per i lavoratori mobili

Dovrò pagare l'imposta sul reddito o la previdenza sociale per le mie Azioni se ho trascorso solo una parte del Periodo di detenzione a lavorare in Italia?

Se siete fiscalmente residenti in Italia alla data di consegna delle Azioni aggiuntive gratuite, queste saranno tassabili in Italia sull'intero guadagno. Tuttavia, per la parte della plusvalenza che corrisponde a lavori svolti al di fuori dell'Italia, potrete usufruire dell'esenzione con progressione o di un credito d'imposta estero in Italia, a condizione che sia stata sottoscritta una convenzione fiscale internazionale tra l'Italia e l'altro Paese in cui la persona fisica ha svolto il proprio lavoro.

Come pago l'imposta sul reddito e il contributo di previdenza sociale in relazione alle mie Azioni?

Il datore di lavoro tratterrà l'imposta sul reddito e il contributo di previdenza sociale pagabili sulle Azioni aggiuntive gratuite.

Vendita di azioni

In caso di vendita delle mie Azioni, subirò un ulteriore onere fiscale e sociale?

Sì, sarete tenuti a pagare l'imposta sulle plusvalenze derivanti dalla vendita delle vostre azioni. L'utile imponibile è calcolato come la differenza tra il ricavato della vendita e il totale di: (i) l'importo che avete pagato per le azioni (per le vostre azioni acquistate e per le azioni sui dividendi) e (ii) qualsiasi importo precedentemente soggetto all'imposta sul reddito (per le azioni gratuite).

Voi siete i responsabili della rendicontazione e del pagamento delle plusvalenze imponibili e di qualsiasi imposta dovuta.

Rendicontazione

Ci sono degli obblighi riguardo la rendicontazione?

Sì, avete l'obbligo di comunicare alle autorità fiscali italiane tutti i redditi imponibili percepiti durante l'anno (inclusa l'eventuale base imponibile di un piano azionario, i dividendi percepiti e le eventuali plusvalenze imponibili).

Non vi è alcun inoltro specifico in relazione agli incentivi legati al capitale.

Nome rendiconto

Il dipendente deve presentare una dichiarazione annuale. Non vi è alcun inoltro specifico in relazione agli incentivi legati al capitale.

Gli investimenti esteri devono essere segnalati alle autorità fiscali.

Nome rendiconto: Dichiarazione annuale dei redditi. La dichiarazione può essere presentata online. La dichiarazione dei redditi può essere scaricata da questo sito web: <http://www.agenziaentrate.gov.it>

Periodo d'imposta: dal 1 gennaio al 31 dicembre.

Scadenza rendicontazione: Le dichiarazioni dei redditi devono essere presentate entro il 30 settembre. Il pagamento deve essere effettuato entro il 30 giugno.

Appendice 1 – Riassunto delle aliquote fiscali applicabili

In questa Appendice sono indicate le aliquote fiscali applicabili in Italia per l'esercizio chiuso al 31 dicembre 2022.

Imposta sul reddito		
	Aliquota fiscale effettiva massima	Note
Imposta sul reddito	47,23%	Le aliquote fiscali sono progressive fino al 43%. Inoltre: (i) possono essere applicate imposte regionali fino al 3,33% e imposte comunali fino allo 0,9%.

Previdenza sociale		
	Dipendente	Note
Previdenza sociale	10%	Altri contributi previdenziali e sanitari si applicano ai dirigenti

Imposta sui dividendi e sulle plusvalenze		
	Aliquota fiscale effettiva massima	Note
Dividendi	26%	
Plusvalenze	26%	

16. Kuwait (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Kuwait and have been/will be at all material times. The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Kuwait – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax on any income in relation to the Plan?

There is no income tax in Kuwait so no tax will be due in respect of your Shares. Social security does apply to the release of your matching shares.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in Kuwait?

There is no income tax payable for mobile employee in relation to the Plan.

Tax may be due for the period spent in other countries during the holding period.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

No, there is no personal tax payable on any gains realised on the sale of shares.

Reporting

Will I have any reporting requirements?

No, there is no employee reporting requirement in relation to the Plan.

17. Malaysia (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and social security taxes for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of Malaysia and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and Social Security for mobile employees” section outlines the tax treatment for your shares if you have spent time working outside the Malaysia – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Social Security

Will I have to pay income tax or social security in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the share received under the Plan;

Income tax and Social Security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social security will apply.	N/A
Matching Shares	Income tax will be payable when your Matching Share are delivered to your personal holding account following the end of the Holding Period. This is known as the Delivery Date. No social security is due on Matching Shares.	The amount subject to income tax will be the market value of the shares on the delivery date
Dividend Shares	Dividend income from sources outside Malaysia is not taxable.	

How do I pay the income tax and social security in respect of my Shares?

Your employer will withhold the income tax payable on the Matching shares.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Malaysia?

The tax treatment for the Purchased Shares and Dividend Shares is the same as specified above.

For Matching Shares, if you have work days in Malaysia during the Holding Period, the amount subject to income tax will be the market value of the shares on the Delivery Date but then apportioned based on your Malaysian workdays (including leave days but excluding National or State public holidays and weekends) during Holding Period.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold the income tax payable on your Matching Shares.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

You will not incur a further tax liability when you sell your shares.

Reporting

Will I have any reporting requirements?

Yes, you must file your Malaysia personal income tax return by 30th April following the end of the tax year in which your Matching Shares are delivered to you.

Report name: Annual Tax Return (Forms B/BE/M).

Tax period: 1 January to 31 December.

Reporting deadline: Form BE/M (employment and other personal income) should be filed by 30 April of the following year and Form B (for individuals who have business income in addition to employment and personal income) should be filed by 30 June of the following year.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in Malaysia, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	30%	Maximum rate applied to income over RM 2,000,000

Social Security		
	Employee	Notes
Social Security	N/A	No social security is payable

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	N/A	Any dividends received are exempt from income tax.
Capital gains tax (CGT)	N/A	No capital gains tax will apply.

18. Malaysia (MS)

Maklumat ini hanya untuk panduan dan mungkin berbeza mengikut keadaan peribadi anda. Selain daripada di bahagian "Cukai pendapatan dan cukai keselamatan sosial untuk pekerja dalam talian" di bawah, ia menganggap bahawa untuk tujuan cukai anda adalah sebagai seorang warganegara, rakyat dan pemastautin Malaysia dan telah/akan berada di semua masa yang berkaitan - iaitu dari tarikh di mana anda membeli saham pertama dalam Pelan tersebut sehingga selewatnya akhir tempoh Pelan 24 bulan - ini dikenali sebagai Tempoh Pegangan.

Bahagian "Cukai Pendapatan dan Keselamatan Sosial untuk Pekerja Dalam Talian" menggariskan layanan cukai untuk saham anda jika anda telah menghabiskan masa bekerja di luar Malaysia - untuk tujuan ini dianggap bahawa anda adalah pemastautin bercukai di negara masing-masing di mana anda bekerja pada masa yang berkenaan.

Ini bukan nasihat cukai yang disesuaikan dengan keadaan peribadi anda. Jika anda memerlukan pengesahan kedudukan cukai peribadi anda, anda harus menghubungi penasihat cukai profesional.

Maklumat ini difahami sebagai betul pada 20 April 2022. Mana-mana perubahan pada masa depan kepada undang-undang atau kadar cukai boleh mempengaruhi maklumat ini.

Cukai pendapatan dan Keselamatan Sosial

Adakah saya perlu membayar cukai pendapatan atau keselamatan sosial berkaitan dengan Saham saya?

Jadual di bawah menetapkan keadaan di mana cukai akan dibayar, dan jumlah yang boleh dicukai bagi saham yang diterima di bawah Pelan;

Cukai pendapatan dan Keselamatan Sosial		
	Keadaan di mana cukai akan dibayar	Jumlah boleh cukai
Saham yang Dibeli	Tiada cukai pendapatan atau keselamatan sosial akan dikenakan.	TIADA
Saham Padanan	Cukai pendapatan akan menjadi mesti dibayar apabila Saham Padanan anda diserahkan kepada akaun pegangan peribadi anda selepas berakhirnya Tempoh Pegangan. Ini dikenali sebagai Tarikh Penghantaran. Tiada keselamatan sosial yang perlu dikenakan pada Saham Padanan.	Jumlah yang tertakluk kepada cukai pendapatan akan menjadi nilai pasaran saham pada tarikh penghantaran
Saham Dividen	Pendapatan dividen daripada sumber luar Malaysia tidak boleh dikenakan cukai.	

Bagaimana saya perlu membayar cukai pendapatan dan keselamatan sosial yang berkaitan dengan Saham saya?

Majikan anda akan menahan cukai pendapatan yang mesti dibayar ke atas saham Padanan.

Cukai pendapatan dan keselamatan sosial untuk pekerja dalam talian

Adakah saya perlu membayar cukai pendapatan atau keselamatan sosial yang berkaitan dengan Saham saya jika saya hanya menghabiskan sebahagian daripada Tempoh Pegangan bekerja di Malaysia?

Layanan cukai untuk Saham yang Dibeli dan Saham Dividen adalah sama seperti yang dinyatakan di atas.

Bagi Saham Padanan, jika anda mempunyai hari bekerja di Malaysia semasa Tempoh Pegangan, jumlah yang tertakluk kepada cukai pendapatan akan menjadi nilai pasaran saham pada Tarikh Penghantaran tetapi kemudiannya dibahagikan berdasarkan hari bekerja anda di Malaysia (termasuk hari cuti tetapi tidak termasuk cuti umum Kebangsaan atau Negeri dan hujung minggu) semasa Tempoh Pegangan.

Bagaimana saya perlu bayar cukai pendapatan dan keselamatan sosial yang berkaitan dengan Saham saya?

Majikan anda akan menahan cukai pendapatan yang mesti dibayar ke atas Saham Padanan anda.

Jualan saham

Adakah saya akan dikenakan liabiliti cukai dan cukai sosial yang lebih tinggi apabila saya menjual Saham saya?

Anda tidak akan dikenakan liabiliti cukai yang lebih tinggi apabila anda menjual saham anda.

Pelaporan

Adakah saya mempunyai sebarang keperluan pelaporan?

Ya, anda mesti memfailkan pulangan cukai pendapatan peribadi anda di Malaysia sebelum 30^{hb} April berikutan berakhirnya tahun cukai di mana Saham Padanan akan dihantar kepada anda.

Nama laporan: Pulangan Cukai Tahunan (Borang B/BE/M).

Tempoh cukai: 1 Januari hingga 31 Disember.

Tarikh akhir pelaporan: Borang BE/M (pekerjaan dan pendapatan peribadi lain) hendaklah difailkan sebelum 30 April tahun berikutnya dan Borang B (untuk individu yang mempunyai pendapatan perniagaan selain pekerjaan dan pendapatan peribadi) hendaklah difailkan pada 30 Jun tahun berikutnya.

Appendiks 1 - ringkasan kadar cukai yang berkaitan

Appendiks ini menetapkan kadar cukai yang berkaitan di Malaysia, bagi tahun cukai berakhir pada 31 Disember 2022.

Cukai pendapatan		
	Kadar cukai berkesan maksimum	Nota
Cukai pendapatan	30%	Kadar maksimum dikenakan ke atas pendapatan melebihi RM 2,000,000

Keselamatan Sosial		
	Pekerja	Nota
Keselamatan Sosial	TIADA	Tiada keselamatan sosial yang mesti dibayar

Dividen dan cukai keuntungan modal		
	Kadar cukai berkesan maksimum	Nota
Dividen	TIADA	Sebarang dividen yang diterima dikecualikan daripada cukai pendapatan.
Cukai keuntungan modal (CGT)	TIADA	Tiada cukai keuntungan modal akan dikenakan.

19. Norway (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and social security for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of Norway and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and social security mobile employees” section outlines the tax treatment for your shares if you have spent time working outside Norway – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Social security

Will I have to pay income tax or national insurance in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the shares received, under the Plan:

Income tax and social security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social security will apply.	N/A
Matching Shares	Income tax and social security will be payable when your Matching Shares are delivered to your personal holding account following the end of the Holding Period. This is known as the Delivery Date	The amount subject to income tax will be the market value of the shares on the delivery date. Social security will also be payable on the amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares. No social security will be payable on this amount.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any income tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Norway?

The tax treatment for the Purchased Shares and Dividend Shares is generally the same as specified above. For Matching Shares, the amount subject to income tax will be the market value of the shares on the Delivery Date. According to domestic legislation, an apportionment of the income from your award is generally not permitted when determining the amount of taxable income. However, an apportionment might be permitted under a double tax treaty. When apportionment is permitted under a double tax treaty, the amount subject to income tax will be apportioned based on your Norway workdays during the Holding Period.

How do I pay the income tax and social security due in respect of my shares?

Your employer will withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any tax due on the Dividend Shares. You are responsible for any tax due on dividend income used to acquire the Dividend Shares.

Sale of shares

Will I incur a further tax liability when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the Shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares).

An exemption calculated on an annual basis per share is available against dividend income. Any unused annual exemption may be rolled forward and set off against future dividends on the same shares or can be set off against any capital gain when the shares are sold.

You are responsible for reporting any chargeable gains and paying any tax due via your personal tax return (see below).

Reporting

Will I have any reporting requirements?

Yes, the taxable amount from your Matching Shares will be prepopulated in your tax return, however, it is your responsibility to make sure that the information is correct and to make any corrections required. You should also report any dividends received or capital gains realised during the tax year.

After the Delivery Date, you should also report your share ownership in your tax return for wealth tax purposes.

The filing deadline is 30 April following the end of the tax year

Appendix – relevant tax rate summary

This appendix sets out the relevant tax rates in the UK, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	38.2%	<p>The ordinary tax rate is 22% which covers all taxable income.</p> <p>A further state tax on salary income is assessed on earned income exceeding certain thresholds:</p> <p>1.7% on income between NOK 190,350 & NOK 267,900</p> <p>4.0% on income between NOK 267,900 & NOK 643,800</p> <p>13.4% on income between NOK 643,800 & NOK 969,200</p> <p>16.4% on income between NOK 969,200 & NOK 2 million</p> <p>17.4% on income over NOK 2 million</p>

Social tax		
	Tax rate	Notes
Social security	8.2%	Uncapped

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	31.68%	Dividends are subject to an upward adjustment factor of 1.44 to gross-up the ownership income before calculating the taxable gain. This results in an overall tax rate of 31.68% (being 1.44 x 22 ordinary tax rate).
Capital gains tax	31.68%	Capital gains are subject to an upward adjustment factor of 1.44 to gross-up the ownership income before calculating the taxable gain. This results in an overall tax rate of 31.68% (being 1.44 x 22 ordinary tax rate).

20. Norge (NO)

Denne informasjonen er kun veiledende og kan variere i henhold til dine personlige forhold. Annet enn i " Inntektsskatt og folketrygd for mobile medarbeidere" nedenfor, forutsetter det at skattemessig er du domicil, borger og bosatt i Norge og har vært/vil være på vesentlige tidspunkt – dvs. fra det tidspunkt som du kjøper din første aksje i Planen frem til slutten av planperioden etter 24 måneder – dette er kjent som eierperioden.

Delen " Inntektsskatt og folketrygd for mobile medarbeidere" skisserer den skattemessige behandlingen for dine aksjer dersom du har oppholdt deg og jobbet utenfor Norge – til disse formålene er det forutsatt at du er skattemessig bosatt i de respektive landene der du jobber på de relevante tidspunktene.

Dette er ikke skatteråd som er tilpasset din personlige situasjon. Hvis du trenger bekreftelse på din personlige skatteposisjon, bør du ta kontakt med en profesjonell skatterådgiver.

Denne informasjonen er forstått å være korrekt den 20. april 2022. Eventuelle fremtidige endringer i lovgivningen eller skattesatsene kan påvirke denne informasjonen.

Inntektsskatt og folketrygd

Må jeg betale skatt eller folketrygd i forhold til mine aksjer?

Tabellen under viser det punktet hvor skatt vil bli betalt, og det skattepliktige beløpet for aksjene som er mottatt under Planen:

Inntektsskatt og folketrygd		
	Punktet hvor skatten vil bli betalt	Skattepliktig beløp
Kjøpte aksjer	Ikke skatte- eller folketrygdpliktig	Ikke relevant
Samsvarsaksjer	Inntektsskatt og folketrygd skal betales når samsvarsaksjer settes inn på din personlige konto etter slutten av eierperioden. Dette er kjent som leveringsdagen.	Beløpet som er underlagt inntektsskatt vil være markedsverdien av aksjene på leveringsdagen. Folketrygd vil også være pliktig med samme beløp som er underlagt inntektsskatt.
Utbytteaksjer	Du vil bli beskattet ved mottak av kontantutbytte som benyttes til å erverve utbytteaksjer. Ingen folketrygd skal betales på dette beløpet.	Beløpet som er underlagt inntektsskatt er kontantutbytte og brukes til å erverve utbytteaksjer.

Hvordan kan jeg betale skatt og folketrygd i forhold til mine aksjer?

Din arbeidsgiver vil trekke skatt og folketrygd for samsvarsaksjene. Din arbeidsgiver vil **ikke** trekke skatt som skyldes på utbytteinntekter som benyttes til å erverve utbytteaksjer. Du er ansvarlig for inntektsskatt som skyldes på utbytteinntekter.

Inntektsskatt og folketrygd for mobile medarbeidere

Må jeg betale skatt eller arbeidsgiveravgift i forbindelse med mine aksjer hvis jeg bare har jobbet en del av eierperioden i Norge?

Den skattemessige behandlingen for de kjøpte aksjer og utbytteaksjer er generelt den samme som angitt ovenfor. For samsvarsaksjer er beløpet som er underlagt inntektsskatt vil være markedsverdien av aksjene på leveringsdagen. Ifølge nasjonal lovgivning, er en fordeling av inntektene fra tildelingene generelt ikke tillatt ved fastsettelse av skattepliktig inntekt. Imidlertid kan en fordeling tillates under en dobbel skatteavtale. Når fordelingen er tillatt under en dobbel skatteavtale, vil beløpet som er underlagt inntektsskatt fordeles basert på arbeidsdager i Norge under eierperioden.

Hvordan kan jeg betale skatt og folketrygd i forhold til mine aksjer?

Din arbeidsgiver vil trekke skatt og folketrygd for samsvarsaksjene. Din arbeidsgiver vil **ikke** trekke skatt på utbytteaksjer. Du er ansvarlig for skatt som følge av utbytteinntekter som benyttes til å erverve utbytteaksjer.

Salg av aksjer

Vil jeg pådra meg en ytterligere skatteplikt når jeg selger mine aksjer?

Du kan bli ansvarlig for å betale skatt av salgsgevinster på gevinster som du oppnår når du selger dine aksjer. Skattepliktig gevinst beregnes som forskjellen mellom salgsprovenyet og summen av: (i) beløpet som du har betalt for aksjene (for kjøpte aksjer og utbytteaksjer) og (ii) et beløp som tidligere er underlagt inntektsskatt (for samsvarsaksjer).

Dispensasjon beregnet på årsbasis per aksje er tilgjengelig mot utbytteinntekter. Ubrukt årlig dispensasjon kan bli rullet frem og motregnet mot fremtidig utbytte på de samme aksjene eller kan motregnes mot en eventuell gevinst når aksjene er solgt.

Du er ansvarlig for å rapportere eventuelle skattepliktige gevinster og betale eventuell skatt som forfaller via din personlige selvangivelse (se nedenfor).

Rapportering

Will I have any reporting requirements?

Vil jeg ha noen rapporteringskrav?

Ja, det skattepliktige beløpet fra samsvarsaksjer vil være utfylt i selvangivelsen, men det er ditt ansvar å sørge for at informasjonen er korrekt og for å gjøre eventuelle korrigeringer etter behov. Du bør også rapportere eventuelle mottatt utbytte eller realisert gevinst i løpet av inntektsåret.

Etter leveringsdato, bør du også melde aksjeeierskap i selvangivelsen for formueskatt.

Fristen for innsending er 30. april etter utløpet av inntektsåret.

Vedlegg – sammendrag av relevante skattesatser

Dette vedlegget beskriver de aktuelle skattesatsene i Norge, for skatteåret som avsluttes 31. desember 2021.

Inntektsskatt		
	Maksimal effektiv skattesats	Merknader
Inntektsskatt på inntekt mellom	38,2%	<p>Den ordinære skattesatsen er 22% som dekker all skattepliktig inntekt.</p> <p>En ytterligere statsskatt på lønnsinntekt blir vurdert på arbeidsinntekt som overstiger visse terskler:</p> <p>1,7% på inntekt mellom NOK 190 350 & NOK 267 900</p> <p>4,0% på inntekt mellom NOK 267 900 & NOK 643 800</p> <p>13,4% på inntekt mellom NOK 643 800 & NOK 969 200</p> <p>16,4% på inntekt mellom NOK 969 200 & NOK 2 000 000</p> <p>17,4% på inntekt mellom NOK 2 000 000</p>

Sosial avgift		
	Marginalskatt	Merknader
Folketrygden	8,2%	Uncapped

Utbytte og salgsgevinstskatt		
	Maksimal effektiv skattesats	Merknader
Utbytte	31,68%	Utbytte er gjenstand for en oppjusteringsfaktor på 1,44 for å oppveie eierinntekt før beregning av skattepliktig gevinst. Dette resulterer i en samlet skattesats på 31,68% (1,44 x 22 ordinær skattesats).
Gevinstskatt	31,68%	Kapitalgevinster er gjenstand for en oppjusteringsfaktor på 1,44 for å oppveie eierinntekt før beregning av skattepliktig gevinst. Dette resulterer i en samlet skattesats på 31,68% (1,44 x 22 ordinær skattesats).

21. Republic of Ireland

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and social security (PRSI) taxes for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of the Ireland and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and social security (PRSI) for mobile employees” section outlines the tax treatment for your shares if you have spent time working outside Ireland – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and Social Security

Will I have to pay income tax or social security (PRSI) in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the shares received, under the Plan:

Income tax and Social Security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social security (USC & PRSI) will apply.	N/A
Matching Shares	Income tax, the Universal Social Charge (USC) and social security (PRSI) will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax and the USC will be the market value of the shares on the Delivery Date. Social Security (PRSI) will also be payable on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares. Income tax, the USC and PRSE will be payable on this amount in the same way as regular income.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social security (USC & PRSI) due in respect of my Shares?

Your employer will withhold the income tax and any social security payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any income tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Ireland?

The tax treatment for the Purchased Shares and Dividend Shares is generally the same as specified above. Whether you will be taxed in Ireland on your Dividend Shares depends on your residency status at the time when you receive the cash dividend used to acquire the Dividend Shares.

For Matching Shares, if you are resident in Ireland on the Delivery Date, the amount subject to income tax will be the market value of the shares on the Delivery Date. However, a foreign tax credit may be available for any overseas tax paid if the following conditions are met:

- There is an agreement in place between Ireland and the other country;
- The tax has been deducted in accordance with Deferred Tax Assets (DTA); and
- The evidence of such deduction is available.

For Matching Shares, if you are not resident in Ireland on the Delivery Date, no income tax is due.

How do I pay the income tax and social security due in respect of my shares?

Your employer will withhold the income tax, USC and PRSI payable on the Matching Shares.

Your employer will **not** withhold any tax due on the Dividend Shares. You are responsible for any tax due on the dividend income used to acquire the Dividend Shares.

Sale of shares

Will I incur a further tax liability when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares). Current legislation exempts from tax the first EUR 1,270 of total capital gains in the tax year.

You are responsible for paying capital gains tax due on the gains arising in the period from 1 January to 30 November by 15 December in that year. You are responsible for paying capital gains tax due on gains arising in the period from 1 December to 31 December by 31 January in the following year.

Reporting

Will I have any reporting requirements?

Yes, but only if you normally complete a tax return or if an obligation to complete a tax return is triggered. You may trigger such an obligation if you receive dividends or have capital gains in excess of the annual exemption. If you are required to file a tax return, you should include details of the taxable amounts in your return. The filing deadline is 31 October following the end of the tax year. The due date for payment of capital gains tax (CGT) depends on the date of disposal:

- For disposals made between 1 January and 30 November (the initial period), CGT is due by 15 December of the same year;
- For disposals made between 1 December and 31 December (the later period), CGT is due by 31 January of the next year.

Appendix – relevant tax rate summary

This appendix sets out the relevant tax rates in Ireland, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	40%	40% income tax rate applied to incomes over EUR 36,800 (for a single tax payer) and EUR 45,800 (for those married with one income)
Universal Social Charge	8%	Up to EUR 12,012 per year: 0.5% EUR 12,012.01 to EUR 21,295: 2% EUR 21,295.01 to EUR 70,044: 4.5% In excess of EUR 70,044 per year: 8% Incomes of EUR 13,000 or less are exempt from USC

Social tax		
	Tax rate	Notes
Social Security (PRSI)	4% max rate	Uncapped Income. Max rate applies to incomes over EUR 352 per week.

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	52%	Income tax, Universal Social Charge and PRSI are payable on Dividends.
Capital gains tax	33%	Only payable above an annual exemption of EUR 1,270

22. Singapore (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Singapore and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Singapore – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date. No social security is payable.
Dividend Shares	No tax is due on dividends.	

How do I pay the income tax and social tax in respect of my Shares?

Your employer will **not** withhold the income tax payable on the Matching Shares. Any tax due should be reported through your annual tax return.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in Singapore?

Yes, you will be taxed based on time spent in Singapore and any gain will be apportioned for time spent in Singapore.

If you are working in Singapore and leave either through end of employment or through an international transfer and you are (a) neither a Singapore citizen nor a Singapore permanent resident, or (b) a Singapore permanent resident leaving Singapore permanently, your local employer is required to inform the Inland Revenue Authority of Singapore (IRAS) and withhold all sums due to you pending tax clearance from the IRAS.

Deemed vesting rules would also apply in relation to your share-based remuneration. Under these rules, you will be deemed to have derived a gain in respect of share-based awards one month before the date you cease employment with the local Singapore employer, in an amount equal to the fair market value of the relevant shares at that time, minus any amount payable for such shares. If the actual gain on vesting/exercise is lower, you may apply to the IRAS for a refund within 4 years.

How do I pay the income tax and social tax due in respect of my Shares?

Your employer will **not** withhold the income tax payable on the Matching Shares, unless required to do so through deemed vesting rules.

Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due in Singapore on the share derived income.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

No tax is due on any gains made from the sale of shares in Singapore.

Reporting

Will I have any reporting requirements?

Yes, you will be required to detail any taxable gains from the vesting of your Matching Shares on your Annual Tax Return.

Report name: Annual Tax Return to IRAS (Form B1 and appendices). Most taxpayers file their tax return online through the IRAS' e-services portal. A paper Form B1 will only be sent to individual taxpayers who request one.

Tax period: 1 January to 31 December of the preceding year.

Reporting deadline: 15 April (18 April if filed electronically).

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in Singapore, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	22%	Progressive rates of tax apply. The maximum rate applied to annual taxable income over SGD 320,000

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	0%	No tax is due on dividends or capital gains received.
Capital Gains	0%	

23. Spain (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social security for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Spain and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social security for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Spain – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social security

Will I have to pay income tax or social security in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No personal income tax (PIT) or social tax will apply.	N/A
Matching Shares	Personal Income tax (PIT) and social security will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to tax will be the market value of the share on the delivery date. Social security will also be payable on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social security in respect of my Shares?

Your employer will withhold the income tax and social security payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Income tax and social security for mobile employees

Will I have to pay income tax or social security in respect of my Shares if I have only spent a portion of the Holding Period working in Spain?

If you are tax resident in Spain at the delivery date of the Matching Shares, your matching shares will be taxable in Spain on the entire gain. However you may benefit from exemption with progression or from a foreign tax credit in Spain (FTC) for the portion of the gain which corresponds to duties performed outside of Spain, provided an international tax treaty has been signed between Spain and the other country in which the individual has performed his duties.

How do I pay the income tax and social security due in respect of my Shares?

Your employer will withhold tax and social security payable on the Matching Shares.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

Yes, you will be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your purchased and dividend shares) and (ii) any amount previously subject to income tax (for your matching shares).

You are responsible for reporting and chargeable gains and paying any tax due.

Reporting

Will I have any reporting requirements?

Yes, you have an obligation to report all taxable income received during the year (including any taxable amount from a share plan, dividends received and any taxable capital gain) to the Spanish tax authorities.

There is no specific filing in relation to equity related incentives.

Report name

You must file an annual tax return. There is no specific filing in relation to equity related incentives. Such income will be included as remuneration-in-kind in the Annual PIT Return

Report name: (i) Annual PIT Return (Form 100); (ii) Wealth tax (if applicable) is reported on Form 714 for both tax-residents and non-tax residents in Spain.

Tax forms can be downloaded from the website of the Spanish tax office: www.aeat.es

Tax period: 1 January to 31 December.

Reporting deadline: Generally, this is 30 June for both Form 100 and Form 714. In general terms, the return should be filed by May to June of the year following the year during which the employee receives the income.

You may also be required to file Form 720 regarding assets held outside of Spain if the value of each asset type (shares, insurance and annuities) is at least EUR50,000. Subsequent declarations are required if the value of a group of assets increases by more than EUR20,000 or the assets are sold or cancelled. This tax form can be filed electronically through the Spanish Tax Authorities' website between 1 January and 31 March following the end of each tax year.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in Spain, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	47%	Personal Income Tax (PIT) progressive rates range from 19% to 47%. The maximum rate generally applies to amounts exceeding EUR300,000. These rates could be slightly higher depending on the Autonomous Region in which you live.

Social Security		
	Employee	Notes
Social Security	6.35%	The maximum amount which is subject to social security contributions each month is EUR4,139.40.

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	26%	Rates are progressive with the maximum rate applying to amounts exceeding EUR 200,000
Capital Gains	26%	

24. España (ES)

Esta información será utilizada únicamente como guía y puede variar en función de sus circunstancias personales. Excepto para la sección «Impuesto sobre la renta y el impuesto social para los empleados móviles», supone que, para fines fiscales, usted es un residente nacional y con domicilio en España y ha sido/será durante todo el tiempo material, es decir, desde la fecha en que compra sus primeras acciones en el Plan hasta el final del período del Plan 24 meses más tarde; esto se conoce como el Período de Retención.

La sección «Impuesto sobre la renta e impuesto social para los empleados móviles» describe el tratamiento fiscal para sus acciones si usted ha estado algún tiempo trabajando fuera de España; para estos fines, se supone que usted es residente fiscal en los respectivos países donde está trabajando en los tiempos correspondientes.

Esto no es asesoramiento fiscal adaptado a su situación personal. Si requiere la confirmación de su posición tributaria, debe comunicarse con un asesor fiscal profesional.

La presente información se considera correcta al 20 abril 2022. Esta información puede resultar afectada por cambios futuros de cualquier índole en la legislación fiscal o el tipo de gravamen.

Impuesto sobre la renta e impuesto social

¿Debo pagar el impuesto sobre la renta o el impuesto social por mis Acciones?

La siguiente tabla muestra el punto fiscal y la base imponible para las acciones recibidas en virtud del Plan:

Impuesto sobre la renta e impuesto social		
	Punto en el que se paga el impuesto	Base imponible
Acciones adquiridas	No se aplicará el impuesto sobre la renta (IRPF) ni el impuesto social.	N/C
Acciones Equivalentes	El impuesto sobre la renta (IRPF) y el impuesto social se pagarán cuando se entreguen sus Acciones Equivalentes en su cuenta personal a partir del final del Período de Retención. Esto se conoce como la Fecha de Entrega.	El monto sujeto a impuestos será el valor de mercado de las acciones a la fecha de entrega. El impuesto social también será aplicable al mismo monto que está sujeto al impuesto sobre la renta.
Acciones de Dividendos	Será gravado al recibir el dividendo en efectivo utilizado para adquirir las Acciones de Dividendos.	El monto sujeto al impuesto sobre la renta es el dividendo en efectivo recibido y utilizado para adquirir las Acciones de Dividendos.

¿Cómo pago el impuesto sobre la renta o el impuesto social por mis Acciones?

Su empleador retendrá el impuesto sobre la renta y el impuesto social que se aplica a las Acciones Equivalentes. Su empleador **no** retendrá ningún impuesto sobre la renta sobre los ingresos por dividendos utilizados para adquirir las Acciones de Dividendos. Usted es responsable de cualquier impuesto adeudado sobre los ingresos por dividendos.

Impuesto sobre la renta e impuesto social para los empleados móviles

¿Deberé pagar el impuesto sobre la renta o el impuesto social por mis Acciones si he pasado una parte del Período de Retención trabajando en España?

Si usted tiene residencia fiscal en España a la fecha de entrega de las Acciones Equivalentes, sus acciones equivalentes devengarán impuestos en España sobre la ganancia total. Sin embargo, puede beneficiarse con exención progresiva o una desgravación por impuestos pagados en el extranjero (FTC, en inglés) en España para la parte de la ganancia que corresponda a las tareas realizadas fuera de España, siempre y cuando se haya firmado un acuerdo tributario internacional entre España y el otro país en que el individuo ha trabajado.

¿Cómo pago el impuesto sobre la renta y el impuesto social adeudados por mis Acciones?

Su empleador retendrá el impuesto sobre la renta y el impuesto social que se apliquen a las Acciones Equivalentes.

Venta de acciones

¿Incurro en una deuda fiscal e impuesto social cuando vendo mis Acciones?

Sí, se le pedirá que pague el impuesto aplicable a ganancias de capital sobre todas las ganancias resultantes de la venta de sus acciones. La ganancia imponible se calcula como la diferencia entre los ingresos de venta y el total de: (i) el monto que pagó por las acciones (para sus acciones adquiridas y acciones de dividendos) y (ii) todo monto previamente sujeto a impuesto sobre la renta (para sus acciones equivalentes).

Es su responsabilidad informar acerca de toda ganancia imputable y pagar cualquier impuesto devengado.

Informes

¿Debo cumplir con algún requisito de entrega de informes?

Sí, es su obligación informar a la Hacienda pública de España acerca de todos los ingresos imponibles recibidos durante el año (incluidas todas las bases imponibles provenientes de un plan de acciones, los dividendos recibidos y toda ganancia de capital imponible).

No existe una presentación específica en relación con los incentivos vinculados a acciones.

Nombre del informe

Debe presentar una declaración tributaria anual. No existe una presentación específica en relación con los incentivos vinculados a acciones. Dicho ingreso será incluido como pago en especie en la Declaración de IRPF Anual.

Nombre del informe: (i) Declaración de IRPF Anual (Formulario 100); (ii) Se registra el impuesto sobre el patrimonio (si corresponde) en el Formulario 714 para empleados con residencia fiscal y sin residencia fiscal en España.

Los formularios de Hacienda se pueden descargar desde el sitio web de la oficina de Hacienda de España: www.aeat.es

Período fiscal: Desde el 1 de enero hasta el 31 de diciembre.

Plazo de entrega del informe: Por lo general, es el 30 de junio tanto para el Formulario 100 como para el Formulario 714. En términos generales, la declaración deberá ser presentada entre mayo y junio del año siguiente al año en que el empleado recibe el ingreso.

Puede que usted también deba presentar el Formulario 720 en relación con los activos que tiene fuera de España si el valor de cada tipo de activo (acciones, seguro y rentas vitalicias) es de, al menos, 50.000 EUR. Se requieren declaraciones posteriores si el valor del grupo de activos aumenta a razón de más de 20.000 EUR o si los activos se venden o cancelan. Se puede completar electrónicamente este formulario de Hacienda a través del sitio web de la Hacienda Pública de España entre el 1 de enero y el 31 de marzo al final de cada año impositivo.

Apéndice 1 - Resumen de tasa impositiva correspondiente

Este apéndice establece las tasas impositivas pertinentes en España, para el año fiscal que termina el 31 diciembre de 2022.

Impuesto sobre la renta		
	Tasa impositiva máxima efectiva	Notas
Impuesto sobre la renta	47 %	Las tasas progresivas del Impuesto sobre la renta oscilan entre 19 % y 47 %. Por lo general, la tasa máxima se aplica a los montos que exceden 300.000 EUR. Estas tasas podrían ser levemente más altas según la Región Autónoma en que usted vive.

Impuesto social		
	Empleado	Notas
Impuesto social	6,35 %	El monto máximo que está sujeto a aportaciones de impuesto social es de 4.139,40 EUR por mes.

Dividendos e impuesto aplicable a ganancias de capital		
	Tasa impositiva máxima efectiva	Notas
Dividendos	26 %	Las tasas son progresivas y la tasa máxima se aplica a cantidades superiores a 200.000 EUR
Ganancias de capital	26 %	

25. Thailand (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of Thailand and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside Thailand – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Security		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares. No social tax will be payable on this amount	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social tax in respect of my Shares?

Your employer will **not** withhold the income tax and social tax payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the matching shares and dividend income.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in Thailand?

Thailand taxes its residents and non-residents on their assessable income derived from employment or business carried on in Thailand, regardless of whether such income is paid in or outside Thailand. Residents who derive income from abroad are taxable on that income if remitted into Thailand in the year in which it is received.

How do I pay the income tax and social tax due in respect of my Shares?

Your employer will **not** withhold the income tax and social tax payable on the Matching Shares.

Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due in Thailand on the share derived income.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares).

You are responsible for reporting any chargeable gains and paying any tax due via your personal tax return (see below).

Reporting

Will I have any reporting requirements?

Yes. All persons earning income are required to file a tax return no later than 31 March of the following year, except for individuals whose income from employment is THB 120,000 or less (for single persons) or THB 220,000 or less (for married persons) and in the case of having income from other sources (with or without employment income) THB 60,000 or more (for single persons) or THB 120,000 or more (for married persons). Details on your income relating to your shares should be detailed in this return.

Individuals engaged in most forms of business are also required to file a return of their income for the first six months of the year by 30 September and pay the tax due.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in Thailand, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Income tax	35%	Progressive rates of tax apply. The maximum tax rate applies to income over THB5million.

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Dividends	35%	Foreign sourced dividends and capital gains are taxed at progressive personal income tax rates if repatriated/remitted to Thailand during the same tax year that the funds were received by a Thai tax resident. Note that foreign exchange rules may require the repatriation of the funds.
Capital Gains	35%	

26. Thailand (TH)

ข้อมูลนี้มีไว้ใช้เป็นแนวทางเท่านั้น และอาจแตกต่างกันไปตามสถานการณ์ส่วนบุคคลของคุณ นอกเหนือจากกรณีของ "ภาษีเงินได้และภาษีสังคมสำหรับพนักงานตำแหน่งเคลื่อนที่" แล้ว คุณจะถือเป็นพนักงานประจำในท้องถิ่น ที่เป็นพลเมืองไทยและพำนักอยู่ในประเทศไทยตลอดเวลา กล่าวคือ ตั้งแต่วันที่คุณซื้อหุ้นครั้งแรกในโปรแกรมจนถึงวันสิ้นสุดโปรแกรมในอีก 24 เดือน ช่วงนี้เรียกว่าระยะเวลาการถือครอง

ในหัวข้อ "ภาษีเงินได้และภาษีสังคมสำหรับพนักงานตำแหน่งเคลื่อนที่" จะกล่าวถึงการจัดการภาษีสำหรับหุ้นของคุณในกรณีที่คุณทำงานอยู่นอกประเทศไทย ด้วยเหตุนี้จึงถือว่าคุณเสียภาษีและพำนักอยู่ในประเทศที่คุณกำลังทำงานอยู่ในช่วงเวลาที่กล่าวถึง

คำแนะนำด้านภาษีนี้ไม่ใช่คำแนะนำที่ถูกปรับให้เข้ากับสถานการณ์ส่วนบุคคลของคุณ หากคุณต้องการการยืนยันสถานะทางภาษีส่วนบุคคล คุณควรติดต่อที่ปรึกษาด้านภาษีมืออาชีพ

ข้อมูลนี้ได้รับการยอมรับว่าถูกต้องเมื่อวันที่ 20 เมษายน 2565 การเปลี่ยนแปลงกฎหมายหรืออัตราภาษีใดๆ ที่เกิดขึ้นในอนาคตอาจส่งผลต่อข้อมูลนี้

ภาษีเงินได้และภาษีสังคม

ฉันจะต้องจ่ายภาษีเงินได้หรือภาษีสังคมอันเนื่องมาจากหุ้นของฉันหรือไม่?

ตารางด้านล่างระบุความรับผิดชอบในการเสียภาษีและจำนวนเงินที่ต้องเสียภาษีสำหรับหุ้นที่คุณได้รับในโปรแกรม:

ภาษีเงินได้และเบี่ยประกันสังคม		
	จุดที่จะต้องเริ่มชำระภาษี	ยอดที่นำมาคำนวณภาษี
หุ้นที่ซื้อ	จะไม่มีภาระหักภาษีเงินได้หรือภาษีสังคม	ไม่มีข้อมูล
หุ้นจับคู่	คุณจะต้องเสียภาษีเงินได้เมื่อมีการส่งหุ้นจับคู่เข้าสู่บัญชีส่วนบุคคลของคุณเมื่อสิ้นสุดระยะเวลาการถือครอง เรียกว่าวันที่จัดส่ง	จำนวนเงินที่จะนำมาคำนวณภาษีเงินได้คือมูลค่าตลาดของหุ้นในวันที่จัดส่ง
หุ้นปันผล	คุณจะต้องชำระภาษีตามจำนวนเงินปันผลที่ใช้ซื้อหุ้นปันผล ต้องจ่ายภาษีสังคมจากเงินจำนวนนี้	คุณไม่ จำนวนเงินที่จะนำมาคำนวณภาษีเงินได้คือเงินปันผลที่คุณได้รับ ซึ่งถูกใช้ไปซื้อหุ้นปันผล

ฉันจะจ่ายภาษีเงินได้และภาษีสังคมอันเนื่องมาจากหุ้นของฉันได้อย่างไร?

นายจ้างของคุณจะไม่หักภาษีรายได้และภาษีสังคมที่คำนวณจากหุ้นที่ตรงกัน
นายจ้างของคุณจะไม่หักภาษีเงินได้จากรายได้เงินปันผลที่ใช้ในการซื้อหุ้นปันผล
คุณจะต้องรับผิดชอบภาษีที่เกิดจากการจับคู่หุ้นและเงินปันผล

ภาษีเงินได้และภาษีสังคมสำหรับพนักงานเคลื่อนที่

ฉันจะต้องจ่ายภาษีเงินได้หรือภาษีสังคมอันเนื่องมาจากหุ้นของฉันหรือไม่ หากฉันทำงานในประเทศไทยเป็นเวลาเพียงส่วนหนึ่งของระยะเวลาการถือครอง?

ประเทศไทยมีการเก็บภาษีผู้ที่พำนักอาศัยและไม่ได้พำนักอาศัยในประเทศไทยโดยคำนวณจากรายได้ที่การประเมินจากการจ้างงานหรือการดำเนินธุรกิจในประเทศไทย โดยไม่คำนึงว่ารายได้ดังกล่าวมาจากในหรือนอกประเทศ ผู้พำนักอาศัยที่มีรายได้จากต่างประเทศจะต้องเสียภาษีจากรายได้นั้นหากรายได้นั้นถูกโอนเข้ามายังประเทศไทยในปีนั้นๆ

ฉันจะจ่ายภาษีเงินได้และภาษีสังคมอันเนื่องมาจากหุ้นของฉันได้อย่างไร?

ผู้ว่าจ้างของคุณจะไม่หักภาษีเงินได้และภาษีสังคมที่คำนวณจากหุ้นจับคู่

ผู้ว่าจ้างของคุณจะไม่หักภาษีเงินได้จากรายได้จากเงินปันผลที่ใช้ซื้อหุ้นปันผล ท่านจะต้องรับผิดชอบในการชำระภาษีตามที่กำหนดในประเทศไทยและตามรายได้จากหุ้นของท่าน

การขายหุ้น

ฉันจะต้องรับผิดชอบภาษีและภาษีสังคมเมื่อฉันขายหุ้นหรือไม่?

คุณอาจต้องรับผิดชอบในการชำระภาษีกำไรส่วนต่างจากราคาหลักทรัพย์ ซึ่งเกิดจากการขายหุ้นของคุณ ถ้าไรที่จะต้องเสียภาษีจะถูกคำนวณเป็นผลต่างระหว่างยอดขายของคุณและผลรวมของ: (1) จำนวนเงินที่คุณจ่ายเพื่อซื้อหุ้น (สำหรับหุ้นที่ซื้อแล้วและหุ้นปันผล) และ (2) จำนวนเงินที่จะต้องเสียภาษีเงินได้อยู่ก่อนแล้ว (สำหรับหุ้นจับคู่ของคุณ)

ท่านต้องรับผิดชอบในการรายงานผลกำไรที่จะต้องนำมาคำนวณภาษีและชำระภาษีตามที่กำหนดผ่านทางแบบคืนภาษีส่วนบุคคลของคุณ (ดูด้านล่าง)

การรายงาน

ฉันจะมีข้อกำหนดใดๆ เกี่ยวกับการรายงานหรือไม่?

มี บุคคลทุกคนที่มีรายได้จะต้องยื่นแบบคืนภาษีภายในวันที่ 31 มีนาคมของปีต่อไป ยกเว้นบุคคลที่มีรายได้จากการจ้างงานไม่เกิน 120,000 บาท (สำหรับผู้ที่โสด) หรือไม่เกิน 220,000 บาท (สำหรับผู้ที่สมรสแล้ว) และในกรณีที่ไม่มีรายได้จากแหล่งอื่น (ไม่ว่าจะมีหรือไม่มีรายได้จากการจ้างงาน) ตั้งแต่ 60,000 บาทขึ้นไป (สำหรับผู้ที่โสด) หรือตั้งแต่ 120,000 บาทขึ้นไป (สำหรับผู้ที่สมรสแล้ว) คุณควรระบุนายละเอียดเกี่ยวกับรายได้จากหุ้นของคุณในแบบคืนภาษีนี้ด้วย

บุคคลที่มีส่วนร่วมในธุรกิจเกือบทุกประเภทจะต้องส่งแบบคืนภาษีสำหรับรายได้ของตนในหกเดือนแรกของปีภายในวันที่ 30 กันยายน และต้องชำระภาษีตามที่กำหนด

ภาคผนวก 1 – สรุปอัตราภาษีที่เกี่ยวข้อง

ภาคผนวกนี้ระบุอัตราภาษีที่เกี่ยวข้องในประเทศไทย สำหรับปีภาษีที่สิ้นสุด ณ วันที่ 31 ธันวาคม 2565

ภาษีเงินได้		
	อัตราภาษีสูงสุดที่มีผลบังคับใช้	หมายเหตุ
ภาษีเงินได้	35%	มีการบังคับใช้อัตราภาษีก้าวหน้า อัตราภาษีสูงสุดจะมีผลบังคับใช้กับรายได้ตั้งแต่ 5 ล้านบาทขึ้นไป

เงินปันผลและภาษีกำไรส่วนต่างจากราคาหลักทรัพย์		
	อัตราภาษีสูงสุดที่มีผลบังคับใช้	หมายเหตุ
เงินปันผล	35%	เงินปันผลและกำไรส่วนต่างจากราคาหลักทรัพย์ที่มาจากต่างประเทศจะถูกเรียกเก็บภาษีเงินได้ส่วนบุคคลในอัตราก้าวหน้าหากมีการส่ง/โอนเข้ามาในประเทศไทยภายในปีภาษีเดียวกันกับปีที่ผู้เสียภาษีได้รับเงินนั้นๆ มา โปรดทราบว่าการแลกเปลี่ยนเงินตราต่างประเทศอาจส่งผลให้ต้องโอนเงินกลับประเทศ
กำไรส่วนต่างจากราคาหลักทรัพย์	35%	

27. United Arab Emirates (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of UAE and have been/will be at all material times. The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside UAE – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax on any income in relation to the Plan?

There is no income tax in the UAE so no tax will be due in respect of your Shares. Social tax (pension contributions) should not be due either as your entitlement to Matching Shares is not referenced in your employment contract.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in UAE?

There is no income tax payable for mobile employee in relation to the Plan. Social tax would only be due if you are a UAE national and your entitlement to Matching Shares was referenced in your employment contract.

Tax may be due for the period spent in other countries during the holding period.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

No, there is no personal tax payable on any gains realised on the sale of shares.

Reporting

Will I have any reporting requirements?

No, there is no employee reporting requirement in relation to the Plan.

28. United Kingdom

This information is for guidance only and may differ according to your personal circumstances. Other than in the “Income tax and NIC (National Insurance Contributions) for mobile employees” section below, it assumes that for tax purposes you are a domiciliary, national and resident of the UK and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The “Income tax and NIC for mobile employees” section outlines the tax treatment for your shares if you have spent time working outside the UK – for these purposes it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor. This guidance document applies to shares purchased and matched under the Employee Share Plan only, for guidance on shares purchased and matched under the Wood Share Incentive Plan, separate guidance is available.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and National Insurance Contributions (NIC)

Will I have to pay income tax or NIC in respect of my Shares?

The table below sets out the point at which tax will be paid, and the taxable amount for the shares received, under the Plan:

Income tax and NIC		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or NIC will apply.	N/A
Matching Shares	Income tax and NIC will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date. NIC will also be payable - on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares. No NIC will be payable on this amount.	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and NIC due in respect of my Shares?

Your employer will withhold the income tax and NIC payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for

any income tax due on the dividend income. No tax is due on the first £2,000 of dividends received per tax year 2021/22.

Income tax and NIC for mobile employees

Will I have to pay income tax or NIC in respect of my Shares if I have only spent a portion of the Holding Period working in the UK?

The tax treatment for the Purchased Shares and Dividend Shares is generally the same as specified above. Whether you will be taxed in the UK on your Dividend Shares depends on your residency status at the time when you receive the cash dividend used to acquire the Dividend Shares.

For Matching Shares, the amount subject to income tax will be the market value of the shares on the Delivery date, but then apportioned based on your UK workdays during the Holding Period. NIC will be payable on the same value, but the apportionment will instead be based on the days during the Holding Period when you were within the UK NIC system. This may differ from the tax position, as the two are not fully aligned.

How do I pay the income tax and NIC due in respect of my shares?

Your employer will withhold the income tax and NIC payable on the Matching Shares. Your employer will **not** withhold any tax due on the Dividend Shares. You are responsible for any tax due on dividend income used to acquire the Dividend Shares.

Sale of shares

Will I incur a further tax liability when I sell my Shares?

You may be liable to pay capital gains tax on any gains arising when you sell your shares. The taxable gain is calculated as the difference between your sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares).

Current legislation exempts from tax the first £12,300 (2021/22) of total capital gains in the tax year.

You are responsible for reporting any chargeable gains and paying any tax due via your personal tax return (see below).

Reporting

Will I have any reporting requirements?

Yes, but only if you normally complete a tax return or if an obligation to complete a tax return is triggered. You may trigger such an obligation if you have capital gains above the £12,300 annual exemption and/or you receive dividends above the £2,000 annual exemption in the tax year 2021/22. HM Revenue & Customs (HMRC) **will not** normally contact you if you trigger an obligation to file a tax return, it is your responsibility to keep HMRC informed of any reportable gains.

If you are required to file a tax return, you should include details of the taxable amounts (as referred to above) in your return. The filing deadline is normally 31 October (for paper returns) or 31 January (for online returns) following the end of the tax year. You should then pay any tax liability to the tax authorities by 31 January following the end of the relevant tax year.

Appendix – tax rate summary

This appendix sets out the relevant tax rates in the UK, for the tax year ending 5 April 2023. Full tax rate information is available at [hmrc.gov.uk](https://www.hmrc.gov.uk)

Income tax	
Maximum effective tax rate	Notes
45% (46% in Scotland)	<p>UK taxpayer subject to income tax in England, Wales and Northern Ireland</p> <p>Personal allowance: £12,570</p> <p>Income between £12,571 to £50,270 – 20%</p> <p>Income between £50,271 to £150,000 – 40%</p> <p>Income over £150,000 – 45%</p> <p>Please note that personal allowance reduces where income is above £100,000 – by £1 for every £2 of income above the £100,000 limit.</p> <p>UK taxpayer subject to income tax in Scotland</p> <p>Personal allowance: £12,570</p> <p>Income between £12,751 to £14,667: Starter rate: 19%</p> <p>Income between £14,668 to £25,296: Basic rate: 20%</p> <p>Income between £25,297 to £43,662: Intermediate rate: 21%</p> <p>Income between £43,663 to £150,000: Higher rate: 41%</p> <p>Income over £150,000: Top rate: 46%</p>

Social tax	
Tax rate	Notes
12% (and then 2%)	<p>13.25% for amounts between the weekly primary threshold (GBP190 per week for 2022/23 tax year) and the upper earnings limits (GBP967 per week for the 2022/23 tax year).</p> <p>3.25% for amounts above the upper earnings limit. In the UK, social security is known as National Insurance Contributions (NICs).</p>

Dividends and capital gains tax		
	Maximum effective rate	Notes
Dividends	39.35%	0% on the first £2,000 on dividends, over £2,000, basic rate tax payers will pay 8.75%; higher rate 33.75% and additional rate of 39.35%
Capital gains tax	20%	Only payable above an annual exemption of £12,000.

29. United States of America (EN)

This information is for guidance only and may differ according to your personal circumstances. Other than for the 'Income tax and social tax for mobile employees' section, it assumes that for tax purposes you are a domiciliary, national and resident of the US and have been/will be at all material times – i.e. from the date on which you purchase your first shares in the Plan until the end of the Plan period 24 months later – this is known as the Holding Period.

The 'Income tax and social tax for mobile employees' section outlines the tax treatment for your shares if you have spent time working outside the US – for these purposes, it is assumed that you are tax resident in the respective countries where you are working at the relevant times.

This is not tax advice tailored to your personal situation. If you require confirmation of your personal tax position, you should contact a professional tax advisor.

This information is understood to be correct as at 20 April 2022. Any future changes to legislation or tax rates may affect this information.

Income tax and social tax

Will I have to pay income tax or social tax in respect of my Shares?

The table below sets out the tax point and the taxable amount for the shares received under the Plan:

Income tax and Social Tax		
	Point at which tax will be paid	Taxable amount
Purchased Shares	No income tax or social tax will apply.	N/A
Matching Shares	Income tax (consisting of federal, state and local taxes) and social tax will be payable when your Matching Shares are delivered to your personal account following the end of the Holding Period. This is known as the Delivery Date.	The amount subject to income tax will be the market value of the shares on the Delivery Date. Social tax will also be payable on the same amount which is subject to income tax.
Dividend Shares	You will be taxed upon receipt of the cash dividend used to acquire Dividend Shares. No social tax will be payable on this amount	The amount subject to income tax is the cash dividend received and used to acquire the Dividend Shares.

How do I pay the income tax and social tax in respect of my Shares?

Your employer will withhold the income tax and social tax payable on the Matching Shares. Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Income tax and social tax for mobile employees

Will I have to pay income tax or social tax in respect of my Shares if I have only spent a portion of the Holding Period working in the US?

The tax treatment for the Purchased Shares and Dividend Shares is the same as specified above. Whether you will be taxed on your Dividend Shares depends on your residency status at the time when you receive the cash dividend used to acquire the Dividend Shares.

For Matching Shares, if you are a US citizen/Green Card holder **and/or** if you are resident in the US at the tax point, the amount subject to income tax will be the full market value of the shares on the Delivery Date. You should be able to obtain a foreign tax credit for any taxes paid on the Matching Shares in another country. Social tax will also generally be payable on the amounts subject to income tax, at the time the income tax charge arises.

If you are not a US citizen/Green Card holder **and** you are not resident in the US at the tax point, the amount subject to income tax will be apportioned based on your US workdays over the Holding Period. If you are not employed by a US entity at the tax point, you should not generally be liable to social tax in the US.

How do I pay the income tax and social tax due in respect of my Shares?

Your employer will withhold the income tax and social tax payable on the Matching Shares. If you are a US citizen/Green Card holder **and/or** are resident in the US at the tax point and you worked outside the US during the Holding Period, your employer may in certain cases withhold income tax on a portion of the gain, calculated based on your workdays in the US over the Holding Period. If your employer has withheld US taxes on the full gain, and you have also paid income tax on the Matching Shares in another country, you should be able to claim a foreign tax credit on your personal tax return.

Your employer will **not** withhold any income tax due on the dividend income used to acquire the Dividend Shares. You are responsible for any tax due on the dividend income.

Sale of shares

Will I incur a further tax liability and social tax when I sell my Shares?

Yes, you will be required to pay either long-term or short-term capital gains tax on any gains arising when you sell your shares.

The taxable gain is calculated broadly on the difference between sale proceeds and the total of: (i) the amount that you paid for the shares (for your Purchased Shares and Dividend Shares) and (ii) any amount previously subject to income tax (for your Matching Shares). You are responsible for paying any tax due through your personal tax return (see Reporting below).

If you have held your shares for more than 12 months prior to the date of sale, long-term capital gains tax will be payable.

If you have held your shares for less than 12 months, short-term capital gains tax will be payable.

The Purchased Shares are "held" from the acquisition date and the Matching Shares are "held" from the Delivery Date.

Reporting

Will I have any reporting requirements?

Annual reporting

Yes, you should include details of the taxable amounts (as referred to above) in your personal tax return for the year in which the tax charge arises.

The tax return is normally due by 15 April following the end of the tax year. However, extensions are available to postpone the filing due date until 15 October.

You should also pay any tax liability to the tax authorities by 15 April following the end of the relevant tax year. There is no extension available for the deadline by which tax must be paid.

Appendix 1 – relevant tax rate summary

This appendix sets out the relevant tax rates in the US, for the tax year ending 31 December 2022.

Income tax		
	Maximum effective tax rate	Notes
Federal income tax	37%	State and / or local taxes may also be payable depending on where you reside.

Social tax (FICA)		
	Employee	Notes
Social security	6.2%	Capped at USD \$147,000 per annum for 2022
Medicare	1.45%	Uncapped
Additional Medicare	0.9%	Payable on earnings of more than USD \$250,000 per annum

Dividends and capital gains tax		
	Maximum effective tax rate	Notes
Qualified dividends	20% (plus state and / or local taxes)	To be eligible for the qualified treatment, the shares on which the dividend is paid must have been held for at least 61 days during the 121-day period that began 60 days before the ex-dividend date. Unearned Income Medicare Contribution at a rate of 3.8% may also be payable on dividends received. This contribution is payable on modified adjusted gross income (MAGI) exceeding USD \$200,000 (single filers) or USD \$250,000 (joint filers).
Non-qualifying dividends	37% (plus state and/or local taxes)	Non-qualifying dividends will be taxable at your marginal rate of income tax. Unearned Income Medicare Contribution (the rates and thresholds specified above apply) may also be payable.
Long-term capital gains	20% (plus state and/or local taxes)	Shares must have been held for more than 12 months prior to sale. Unearned Income Medicare Contribution (the rates and thresholds specified above apply) may also be payable.
Short-term capital gains	37% (plus state and/or local taxes)	If the shares have not been held for 12 months, any gains will be taxable at your marginal rate of income tax. Unearned Income Medicare Contribution (the rates and thresholds specified above apply) may also be payable.

30. Estados Unidos (ES)

Esta información será utilizada únicamente como guía y puede variar en función de sus circunstancias personales. Excepto para la sección "Impuesto sobre la renta y el impuesto social para los empleados móviles", supone que, para fines fiscales, usted es un residente nacional y con domicilio en los EE.UU. y ha sido/será durante todo el tiempo material, es decir, desde la fecha en que compra sus primeras acciones en el Plan hasta el final del período del plan 24 meses más tarde; esto se conoce como el Período de Retención.

La sección "Impuesto sobre la renta y el impuesto social para los empleados móviles" describe el tratamiento fiscal para sus acciones si ha pasado tiempo trabajando fuera de los EE.UU., para estos fines, supone que usted es residente fiscal en los respectivos países donde está trabajando en los tiempos correspondientes.

Esto no es asesoramiento fiscal adaptado a su situación personal. Si requiere la confirmación de su posición tributaria, debe comunicarse con un asesor fiscal profesional.

Se entiende que esta información es correcta al 20 abril 2022. Cualquier cambio futuro en la legislación o las tasas de impuestos pueden afectar esta información.

Impuesto sobre la renta e impuesto social

¿Debo pagar el impuesto sobre la renta o el impuesto social por mis Acciones?

La siguiente tabla muestra el punto fiscal y la base imponible para las acciones recibidas en virtud del Plan:

Impuesto sobre la renta e impuesto social		
	Punto en el que se paga el impuesto	Base imponible
Acciones compradas	No se aplicará el impuesto sobre la renta o el impuesto social	N/D
Acciones Equivalentes	El impuesto sobre la renta (que consiste en impuestos federales, estatales y locales) y el impuesto social se pagarán cuando se entreguen sus Acciones Equivalentes en su cuenta personal a partir del final del Período de Retención. Esto se conoce como la Fecha de Entrega.	El monto sujeto a impuestos sobre la renta será el valor de mercado de las acciones a la Fecha de Entrega. El impuesto social también será aplicable al mismo monto que está sujeto al impuesto sobre la renta.
Acciones de Dividendos	Será gravado al recibir el dividendo en efectivo utilizado para adquirir las Acciones de Dividendos. No se aplicará el impuesto social a este monto.	El monto sujeto al impuesto sobre la renta es el dividendo en efectivo recibido y utilizado para adquirir las Acciones de Dividendos.

¿Cómo pago el impuesto sobre la renta o el impuesto social por mis Acciones?

Su empleador retendrá el impuesto sobre la renta y el impuesto social que se aplica a las Acciones Equivalentes. Su empleador no retendrá ningún impuesto sobre la renta sobre los ingresos por dividendos utilizados para adquirir las Acciones de Dividendos. Usted es responsable de cualquier impuesto adeudado sobre los ingresos por dividendos.

Impuesto sobre la renta e impuesto social para empleados móviles

¿Debo pagar el impuesto sobre la renta o el impuesto social por mis Acciones si he pasado una parte del Período de Retención trabajando en EE.UU.?

El tratamiento fiscal de las Acciones Compradas y las Acciones de Dividendos es el mismo que el especificado anteriormente. El pago de impuestos sobre las Acciones de Dividendo depende de su estado de residencia en el momento en que recibe el dividendo en efectivo utilizado para adquirir las Acciones de Dividendos.

Para las Acciones Equivalentes, si usted es un ciudadano de los EE.UU./titular de la tarjeta de residencia y/o si usted es residente en los EE.UU. en el punto fiscal, el monto sujeto al impuesto sobre la renta será el valor total de mercado de las acciones a la Fecha de Entrega. Usted puede obtener un crédito por impuestos en el extranjero para los impuestos pagados sobre las Acciones Equivalentes en otro país. El impuesto social también se pagará sobre los montos sujetos a impuestos sobre la renta, en el momento que se produce la carga fiscal.

Si usted no es un ciudadano de los EE.UU./titular de la tarjeta de residencia y no es residente en los EE.UU. en el punto fiscal, el monto sujeto al impuesto sobre la renta se distribuirá en función de sus días de trabajo en los Estados Unidos durante el Período de Retención. Si usted no es empleado de una entidad estadounidense en el punto fiscal, no debe, por lo general, estar sujeto al impuesto social en los EE.UU.

¿Cómo pago el impuesto sobre la renta o el impuesto social adeudado por mis Acciones?

Su empleador retendrá el impuesto sobre la renta y el impuesto social que se aplica a las Acciones Equivalentes. [Si usted es un ciudadano de los EE.UU./titular de la tarjeta de residencia en los EE.UU. en el punto fiscal y trabajó fuera de los EE.UU. durante el Período de Retención, su empleador puede, en ciertos casos, retener el impuesto sobre la renta sobre una parte de la ganancia, calculado en función de sus días de trabajo en los EE.UU. durante el Período de Retención. Si su empleador ha retenido los impuestos estadounidenses sobre la ganancia total, y usted también ha pagado impuestos sobre la renta sobre las Acciones Equivalentes en otro país, puede reclamar un crédito por impuestos en el extranjero en su declaración de impuestos.

Su empleador no retendrá ningún impuesto sobre la renta sobre los ingresos por dividendos utilizados para adquirir las Acciones de Dividendos. Usted es responsable de cualquier impuesto adeudado sobre los ingresos por dividendos.

Venta de acciones

¿Incurro en una deuda fiscal e impuesto social cuando vendo mis Acciones?

Sí, se le pedirá que pague el impuesto aplicable a ganancias de capital de largo o corto plazo que surgen cuando vende sus acciones.

La ganancia imponible se calcula en términos generales sobre la diferencia entre el producto de la venta y el total de: -(i) el monto que pagó por las Acciones (por sus Acciones Compradas y Acciones de Dividendos) y (ii) cualquier monto previamente sujeto a impuestos sobre la renta (para sus Acciones Equivalentes). Usted es responsable de pagar cualquier impuesto adeudado a través de su declaración de impuestos (véase Informes, a continuación).

Si ha retenido sus acciones por más de 12 meses anteriores a la fecha de venta, deberá pagar el impuesto aplicable a ganancias de capital a largo plazo.

Si ha retenido sus acciones por menos de 12 meses, deberá pagar el impuesto aplicable a ganancias a corto plazo.

Las Acciones Compradas se "retienen" desde la fecha de adquisición y las Acciones Equivalentes se "retienen" desde la Fecha de Entrega.

Informes

¿Tengo que cumplir con algún requisito de entrega de informes?

Informe anual

Sí, debe incluir detalles de los valores fiscales (como se refiere más arriba) en su declaración de impuestos para el año en que se produce la carga fiscal.

La declaración de impuestos se debe realizar normalmente a más tardar para el 15 de abril siguiente al cierre del año fiscal correspondiente. Sin embargo, están disponibles extensiones para posponer la fecha de vencimiento de presentación hasta el 15 de octubre.

También debe pagar cualquier responsabilidad tributaria a las autoridades fiscales antes del 15 de abril siguiente al cierre del año fiscal correspondiente. No hay una extensión disponible para la fecha límite en que se debe pagar el impuesto.

Apéndice 1 - Resumen de tasa impositiva correspondiente

Este apéndice establece las tasas impositivas pertinentes en los EE.UU., para el año fiscal que termina el 31 diciembre de 2022.

Impuesto sobre la renta		
	Tasa impositiva máxima efectiva	Notas
Impuesto sobre la renta federal	37%	Los impuestos estatales y/o locales también se pueden pagar en función de su lugar de residencia.

Impuesto social (FICA)		
	Empleado	Notas
Impuesto social	6.2%	Un tope de USD \$147.000 por año 2022
Medicare	1.45%	Sin tope
Additional Medicare	0.9%	Payable on earnings of more than USD \$250,000 per annum

Dividendos e impuesto aplicable a ganancias de capital		
	Tasa impositiva máxima efectiva	Notas
Dividendos calificados	20% (más impuestos estatales y/o locales)	Para ser elegible para el tratamiento calificado, las acciones sobre las que se paga el dividendo deben mantenerse durante al menos 61 días durante el período de 121 días, que comenzó 60 días antes de la fecha ex-dividendo. La Contribución de Medicare de ingresos no devengados a una tasa de 3.8% también puede pagarse sobre los dividendos recibidos. Esta contribución se paga sobre el ingreso bruto ajustado modificado (MAGI) superior a USD \$ 200.000 (contribuyentes solteros) o USD \$ 250.000 (contribuyentes conjuntos).
Dividendos no calificados	37% (más impuestos estatales y/o locales)	Los dividendos no calificados se pagarán en su tasa marginal del impuesto sobre la renta. También se puede pagar la Contribución de Medicare de ingresos no devengados (aplican las tasas y umbrales especificados anteriormente).
Ganancias de capital a largo plazo	20% (más impuestos estatales y/o locales)	Las acciones deben mantenerse durante más de 12 meses antes de la venta. También se puede pagar la Contribución de Medicare de ingresos no devengados (aplican las tasas y umbrales especificados anteriormente).
Ganancias de capital a corto plazo	37% (más impuestos estatales y/o locales)	Si las acciones no se han mantenido durante 12 meses, las ganancias se pagarán a su tasa marginal del impuesto sobre la renta.

También se puede pagar la Contribución de Medicare de ingresos no devengados (aplican las tasas y umbrales especificados anteriormente).