

Your present country	Is tax payable on my Powering Progress Share Award at vesting (June 2022)?	How is the tax paid on my Powering Progress Share Award?  <i>(Where "tax is withheld by employer" this means a number of shares will be deducted prior to delivery to meet the taxes due)</i>	Is social security payable on my Powering Progress Share Award at vesting (June 2022)?	How is social security paid on my Powering Progress Share Award?  <i>(Where "social security is withheld by employer" this means, depending on your location, that either a number of shares will be deducted prior to delivery to meet the social security due, or payroll will calculate and deduct this from your net pay)</i>	Indicative tax and social security rates that will be applied to your Powering Progress Share Award (for most countries this is based on prevailing highest marginal tax rates)		Are there any further tax obligations when I sell my Shares?	If I receive dividend income after my shares vest in June 2022 do I need to report this on my personal tax return?	Are there any other specific reporting obligations as a result of acquiring shares (beyond tax return reporting if applicable)? e.g. Foreign Asset Reporting, wealth tax reporting, foreign exchange requirements etc	Other relevant information
					Tax	Social security				
Albania	No	No tax is payable at vesting	No	No social security is payable at vesting	N/A	N/A	You may be subject to tax when you sell your shares	Yes (if received in cash)	No	
Argentina	Yes	If you are resident in Argentina at vesting, tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Argentine social security system at vesting.	Social security will be withheld by your employer	35%	17%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Argentina. These foreign assets may include the shares you acquire and continue to hold.	
Australia	Yes, unless you receive shares and leave Shell prior to the award vesting in which case the award is taxable in the year you left Shell and the taxable value of the share award will be calculated using the share price and exchange rate on the date you left Group employment.	You will be required to report your award in your tax return and the payment of tax will be your own responsibility** assuming you receive shares	Yes, if you are liable for the Medicare Levy	You will be required to report your award in your tax return and the payment of the Medicare Levy will be your own responsibility ** assuming you receive shares	45%	2%	You may be subject to tax when you sell your shares	Yes	No	Shell may unilaterally decide to deliver cash in lieu of shares. If this is the case then tax and the Medicare Levy will be withheld from the award and the taxable value is calculated on the date you receive the award
Austria	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Austrian social security system at vesting.	Social security will be withheld by your employer	50%	17.12% (for maximum contribution base)	You may be subject to tax when you sell your shares	Yes	No	
Bahamas	No	N/A	No	N/A	N/A	N/A	No	No	No	
Belgium	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Belgian social security system at vesting.	Social security will be withheld by your employer	50%	13.07%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Belgium. These foreign assets may include the shares you acquire and continue to hold.	
Bermuda	No	N/A	No	N/A	N/A	N/A	No	No	No	
Bolivia	Yes	If you are resident in Bolivia at vesting, tax will be withheld by your employer.	Yes if you are a member of the Bolivian social security system at vesting.	Social security will be withheld by your employer. Certain elements of social security are deductible from the amount subject to income tax.	13%	22.71%	You may be subject to tax when you sell your shares	Yes	No	
Brazil	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Brazilian social security system at vesting.	Social security will be withheld by your employer	27.5%	14%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Brazil. These foreign assets may include the shares you acquire and continue to hold.	
Brunei	No	N/A	No	N/A	N/A	N/A	No	No	No	
Bulgaria	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Bulgarian social security system at vesting. Social security base is total employment income capped at BGN 3,000	Social security will be withheld by your employer	10%	13.78% (for maximum contribution base)	You may be subject to tax when you sell your shares	Yes	No	

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Canada	Yes	Tax will be withheld by your employer. You may have to pay additional tax when you file your tax return.	No	N/A	43%-48% depending on Salary Grade	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Canada. These foreign assets may include the shares you acquire and continue to hold.	
China	Yes	If you are employed in China at vesting, tax will be withheld by your employer. Otherwise the payment of taxes will be your own responsibility.	No	N/A	Tax due will be calculated for regular employee and withheld from monthly payroll in the month of vesting. 3% tax will be withheld for Good Leavers (local employee).	N/A	You may be subject to tax when you sell your shares	Yes	No	
Colombia	Yes	The payment of tax will be your own responsibility	No	N/A	39%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Colombia. These foreign assets may include the shares you acquire and continue to hold.	
Czech Republic	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are resident in Czech Republic at vesting	Social security will be withheld by your employer	23%	11%	You may be subject to tax when you sell your shares	Yes	No	
Denmark	Yes	The payment of tax will be your own responsibility	No	N/A	15%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Denmark. These foreign assets may include the shares you acquire and continue to hold.	
Egypt	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	25%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Finland	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	52.29%	N/A	You may be subject to tax when you sell your shares	Yes	No	
France	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the French social security system at vesting.	Social security will be withheld by your employer. Certain elements of social security are deductible from the amount subject to income tax.	45%	20%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in France. These foreign assets may include the shares you acquire and continue to hold.	
Germany	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes, if your salary plus award is below the social contribution ceiling	Social security will be withheld by your employer	44.31% Tax due will be calculated for each employee as part of payroll accounting	38.65%, shared between employer and employee	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Germany. These foreign assets may include the shares you acquire and continue to hold.	

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Ghana	Yes	The payment of tax will be your own responsibility	No	N/A	30%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Hong Kong	Yes	The payment of tax will be your own responsibility	No	N/A	17%	N/A	No	No	No	
Hungary	Yes	The payment of tax will be your own responsibility	No	N/A	15%	N/A	You may be subject to tax when you sell your shares	Yes	No	
India	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	42.744%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in India. These foreign assets may include the shares you acquire and continue to hold.	
Indonesia	Yes	The payment of tax will be your own responsibility	No	N/A	30%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Indonesia. These foreign assets may include the shares you acquire and continue to hold.	
Iraq	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	15%	N/A	You may be subject to tax when you sell your shares	No	No	
Isle of Man	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Isle of Man social security system at vesting.	Social security will be withheld by your employer	20%	12% (for maximum contribution base)	No	Yes	No	
Italy	Yes	If you are employed in Italy at vesting, tax will be withheld by your employer. Otherwise the payment of taxes will be your own responsibility.	Yes if you are a member of the Italian social security system at vesting.	Social security will be withheld by your employer	43%	9.50%	The net gain is subject to tax	Yes	You may be required to report foreign assets to the relevant authorities in Italy, by means of a specific sheet in your personal tax return. These foreign assets include the shares you acquire and continue to hold.	
Japan	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	45%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Japan. These foreign assets may include the shares you acquire and continue to hold.	
Jordan	Yes	The payment of tax will be your own responsibility	No	N/A	30%	N/A	You may be subject to tax when you sell your shares	No	No	
Kazakhstan	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	10%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Kazakhstan. These foreign assets may include the shares you acquire and continue to hold.	
Kuwait	No	N/A	No	N/A	N/A	N/A	No	No	No	

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Luxembourg	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Luxembourg social security system at vesting.	Social security will be withheld by your employer	45.78%	12.2% (for maximum contribution base)	You may be subject to tax when you sell your shares	Yes	No	
Libya	Yes	The payment of tax will be your own responsibility	Yes if you are a member of the Libya social security system at vesting.	Social security will be withheld by your employer	10%	5.25%	You may be subject to tax when you sell your shares	Yes	No	
Malaysia	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	30%	N/A	No	Yes	No	
Mauritania	Yes	The payment of income tax will be your own responsibility.	No	N/A	40%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Mexico	Yes	The payment of tax will be your own responsibility	Yes if you are a member of the Mexican social security system at vesting.	Social security will be withheld by your employer	35%	2.78%	You may be subject to tax when you sell your shares	Yes	No	
Namibia	Yes	The payment of income tax will be your own responsibility.	No	N/A	37%	N/A	You may be subject to tax when you sell your shares	No	No	
Netherlands	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	49.50%	N/A	No	No	No	
Nigeria	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	18.96%	N/A	No	No	No	
Norway	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of Norwegian social security system at vesting.	Social security will be withheld by your employer	39.40%	8.00%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Norway. These foreign assets may include the shares you acquire and continue to hold.	
Oman	No	N/A	No	N/A	N/A	N/A	No	No	No	
Pakistan	Yes	If you are resident in Pakistan at vesting, tax will be withheld by your employer. You may also need to report your award in your tax return.	No	N/A	Highest marginal rate is 35%. However, tax due will be calculated and withheld through payroll by applying the applicable tax slabs.	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Pakistan. These foreign assets may include the shares you acquire and continue to hold.	The highest marginal tax rate is 35%, however payroll will apply the applicable tax slabs, once the shares vest
Peru	Yes	The payment of tax will be your own responsibility	No	N/A	30%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Philippines	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	35%	N/A	You may be subject to tax when you sell your shares	Yes	No	

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Poland	No	No tax is payable at vesting	No	N/A	N/A	N/A	You may be subject to tax when you sell your shares	Yes	No	Capital gains tax rate on share sales is 19%.
Qatar	No	N/A	No	N/A	N/A	N/A	No	No	No	
Russia	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes	Social security will be withheld by your employer if you are on the Russian payroll	13 or 15% (depending on your annual income)	30%+, depending on your annual income	You may be subject to tax when you sell your shares	Yes	No	Yes, Computershare accounts need to be reported when opened and on movements (currency control regulations)
Saudi Arabia	No	N/A	No	N/A	N/A	N/A	No	No	No	
Singapore	Yes	If you are a Singapore national, permanent resident or Singapore tax resident, the payment of tax will be your own responsibility. Otherwise tax will be withheld by your employer.	No	N/A	22%	N/A	No	No	No	
Slovakia	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Slovakia social security system at vesting.	Social security will be withheld by your employer	25%	13.40%	You may be subject to tax when you sell your shares	Yes	No	
Slovenia	Yes	The payment of tax will be your own responsibility	Yes if you are a member of the Slovenia social security system at vesting.	Social security will be withheld by your employer	50%	22.10%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Slovenia. These foreign assets may include the shares you acquire and continue to hold.	
South Africa	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the South African social security system at vesting.	Social security will be withheld by your employer	45%	1% (for maximum contribution base)	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in South Africa. These foreign assets may include the shares you acquire and continue to hold.	
South Korea	Yes	The payment of tax will be your own responsibility	No	N/A	45%	N/A	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in South Korea. These foreign assets may include the shares you acquire and continue to hold.	
Spain	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes if you are a member of the Spanish social security at vesting	Social security will be withheld by your employer	45%	Depending on job category and subject to a cap	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Spain. These foreign assets may include the shares you acquire and continue to hold.	
Suriname	Yes	The payment of income tax will be your own responsibility.	No	N/A	38%	N/A	No	Yes	No	
Sweden	Yes	The payment of income tax will be your own responsibility.	No	N/A	57%	N/A	You may be subject to tax when you sell your shares	Yes	No	

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Switzerland	Yes	If you are a non-Swiss national or if you are a Swiss national who is not resident at vest, tax will be withheld by your employer, though you may have to report your award in your tax return. Otherwise, the payment of taxes will be your own responsibility.	Yes if you are a member of the Swiss social security system at vesting.	Social security will be withheld by your employer	24%	5.8%	No	Yes	You may be required to report foreign assets to the relevant authorities in Switzerland. These foreign assets may include the shares you acquire and continue to hold.	
Taiwan	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	40%	N/A	No	Yes	No	
Tanzania	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	30%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Thailand	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	N/A	35%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Trinidad & Tobago	Yes	If you are resident in T & T at vesting, tax will be withheld by your employer. You may also need to report your award in your tax return.	No	N/A	25%	N/A	You may be subject to tax when you sell your shares	Yes	No	
Tunisia	Yes	The payment of tax will be your own responsibility	Yes if you are a member of the Tunisia social security system at vesting.	The payment of social security will be your own responsibility	36%	9.18%	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in Tunisia. These foreign assets may include the shares you acquire and continue to hold.	
Turkey	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	No	Social security will be withheld by your employer, subject to a cap	40%		You may be subject to tax when you sell your shares	Yes	No	Your local employer will apply local payroll taxes and will neutralize the difference between 35% and actual taxes in country.
Turkmenistan	Yes	The payment of income tax will be your own responsibility.	No	N/A	10%	N/A	No	Yes	No	
UAE	No	N/A	No	N/A	N/A	N/A	No	No	No	
Ukraine	Yes	The payment of income tax will be your own responsibility.	No	N/A	19.5%	N/A	You may be subject to tax when you sell your shares	Yes	No	Additional obligatory taxation- 1.5% of military tax. Tax rate includes: PIT 18% + MT 1,5%
United Kingdom	Yes	Tax will be withheld by your employer. You may have to pay additional tax when you file your tax return.	Yes if you are a member of the UK social security system at vesting.	Social security will be withheld by your employer	20%-45% depending on Salary Grade for UK taxpayers 21%-46% depending on Salary Grade for Scottish taxpayers	3.25%-13.25% depending on Salary Grade	You may be subject to tax when you sell your shares	Yes	No	

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United States	Yes	Your employer is required where applicable to withhold income tax (Federal, State and local) and social taxes although your award should be included on your tax return. Due to the complexities of the US tax system, the actual amount due on your tax return on your award may be more or less than the amount of tax withheld. You should review the withholding with your tax advisor to ensure it is sufficient for your personal situation.	Yes if you are a member of the US social security system at vesting and if maximum US social security has not already been paid..	Social security will be withheld by your employer	22% unless a higher rate applies for supplemental withholding due to income level	6.2% for Social Security (up to the wage base), plus 1.45% for Medicare unless a higher rate applies due to income level	You may be subject to tax when you sell your shares	Yes	You may be required to report foreign assets to the relevant authorities in the United States. These foreign assets may include the shares you acquire and continue to hold.	
Uruguay	Yes	Tax will be withheld by your employer. You may also need to report your award in your tax return	Yes	Social security will be withheld by your employer	36%	4.6%	You may be subject to tax when you sell your shares	Yes	No	
Venezuela	No tax is due at vesting. Tax will be due when you sell your shares	No tax is payable at vesting	Yes	Social security will be withheld by your employer		2%	You will be subject to tax (34%) when you sell your shares	Yes	No	
Vietnam	No if the award is delivered in shares. Yes if the award is delivered in cash.	If the award is delivered in cash income tax is due on the total amount paid. The payment of tax will be your own responsibility	No	N/A	N/A	N/A	You may be subject to tax when you sell your shares	Yes in case you will receive dividend in cash. Following that, a report should be declared to local authority. If the dividend is paid in shares, no income tax is due, until those dividend shares are sold/transferred.	No	