

Country Tax Matrix

Note:

"My Share Award" section

"I am a Shell shareholder" section provides guidance for all shareholders (e.g. as a result of shares delivered from PSP or employee plans) concerning tax on dividends and any reporting requirements.

"My Share Award" section outlines the tax treatment of your Performance Share Plan Award (PSP).

It assumes that for tax purposes you are employed and resident in the relevant country and have been/will be at all material times.







There is no income tax due at grant of your Award.









If you have worked in more than one country following the grant of your award, your award may be subject to tax and social security contributions in more than one location, depending on where you have worked, and your personal circumstances.









This tax guide is not tailored to your personal situation. Your local filing and reporting deadline dates should be observed. If you require further confirmation of your personal tax position and filing deadlines, you should contact a professional tax advisor at your own cost.









This information is understood to be correct as at 06 February 2024. Any future changes in legislation or practice may affect this information.










Please refer to your account at EquatePlus or Fidelity for information related to the delivery of your shares and dividends.










Country	My Share Award <i>Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).</i>		Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)		I am a Shell shareholder <i>Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements</i>		
	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 Albania	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	Yes, any dividends received will be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future.	If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Argentina	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	Tax rate based on location/business	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	No further reporting is required in respect of income tax and social tax due at vest. You may be required to report any foreign assets held. If there is a reporting obligation, you should comply electronically, using the software application 'AFIP-DGI Participaciones Societarias Fondos Comunes de Inversion y Fundaciones y Asociaciones Civiles'. This information should be submitted to the tax authorities. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Australia	Yes, income tax and Medicare Levy will be payable based on the fair market value of the shares you receive when the award vests. However, if you sell your shares within 30 days of the tax point, the taxable amount will be the sales proceeds.	There is no employer withholding in Australia on equity delivered as shares, and therefore you will be required to report the income via your tax return. After your tax return submission, you will receive a Notice of Assessment from the Australian Tax Office (ATO) confirming the amount of tax due and providing the due date for the tax owed.	45.00%	2.00%	Yes, any dividends received will also be subject to tax and it will be your responsibility to report the dividends and pay the taxes due (if any) via your annual tax return.	If you sell your shares within 30 days of the tax point, the amount subject to income tax and Medicare Levy will be the sales proceeds. In this case, no further capital gain/ loss amount is reportable. If you sell your shares after 30 days of the tax point, you may be taxed on any capital gain. The taxable gain is calculated broadly on the sales proceeds less any amount previously subject to income tax. If the shares are held for more than 12 months before you sell them, 50% of the taxable gain will be exempt from tax.	Yes. You will be required to report the taxable amount in your annual tax return for the year in which the tax point arises. Your employer will provide you with an Employee Share Scheme ("ESS") statement which includes the taxable amount to be reported in the year. Please note that Shell reports on the ESS statement the taxable value as the fair market value at vesting. However if you sell your shares within 30 days of the tax point, the taxable amount will be the sales proceeds.
 Austria	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly.	50.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	No further reporting is required in respect of income tax and social tax due at vest. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Bahamas	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.
 Belgium	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly. Certain elements of social security are deductible from the amount subject to income tax.	53.50% (please note, this includes the communal surcharge. Certain elements of social security are also deductible from the amount subject to income tax)	13.07%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	No, tax should not be payable on any gain arising from the sale of your shares provided they are privately held. Stock exchange tax may be payable on the proceeds received from the sale of your shares.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You may also be required to report foreign assets held on the Foreign Account reporting form to the National Bank of Belgium. If you sell your shares and are subject to stock exchange tax, you may also be required to declare any future gains on the sale of your shares in your annual tax return and meet any associated filing requirements. You should include any dividends received during the year in your tax return for the relevant year .









	My Share Award <i>Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).</i>			Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)	I am a Shell shareholder <i>Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements</i>		
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 Bolivia	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.
 Brazil	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	27.50%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. In addition, if the total value of your foreign assets exceeds USD 1,000,000 on 31 December, you will be required to complete additional reporting to the Brazilian Central Bank . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Brunei Darussalam	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.
 Bulgaria	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	10.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain would be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Canada	Yes, income tax, provincial tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	33% + provincial taxes (your income level may impact the applicable provincial tax rate)	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest. Income tax will be payable on 50% of the taxable gain when you sell your shares.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If the total value of your foreign assets exceeds CAD 100,000 at any point during the relevant tax year, you will be required to report on Form T1135 . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 China	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. Your award qualifies for preferential tax treatment. This means that your equity income will be taxed separately from your other income, resulting in a lower effective tax rate. Your social tax liability is based on your prior year income. Subject to the relevant caps, your share plan income may be added to the contribution base and could impact the following year.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	45.00%	Refer to column "Is tax and social security payable on my award?"	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your tax return (monthly and annual reconciliation, as required).	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	No further reporting is required in respect of income tax and social tax due at vest. However, if your annual income (including employment and non-employment income) is over RMB 120,000 then you should include the taxable amount earned in your annual reconciliation tax return . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Colombia	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	39.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax. If you sell your shares within two years, the taxable amount will be subject to income tax at your marginal rate. If you sell your shares after holding them for more than 2 years, the taxable amount will be subject to capital gains tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will also be required to report any foreign assets held (i.e. the taxable amount at vest) on Form 160 . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Czech Republic	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	23.00%	11.00%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax. If your shares are held for at least three years (from the date the shares are acquired), or the sales proceeds do not exceed CZK 100,000, no tax will be payable on any gain arising from the sale of shares. If your shares are held for less than three years, any gain arising from the sale of shares is subject to income tax at a flat rate.	No further reporting is required in respect of income tax and social tax due at vest. If you sell your shares and your shares are held for less than three years or the sales proceeds exceeds CZK 100,000, you will be required to declare any gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.









My Share Award		Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)			I am a Shell shareholder		
Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).					Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements		
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 Denmark	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	55.90%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will also be required to inform the Danish tax authorities of any foreign assets held. There is no specific form for shares but in practice providing your annual broker statement is sufficient. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Egypt	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	27.50%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	No further reporting is required in respect of income tax and social tax due at vest. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 France	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly. Certain elements of social security are deductible from the amount subject to income tax.	43% (please note, certain elements of social security are deductible from the amount subject to income tax)	20.00%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will be required to report any foreign accounts where assets are held (e.g. the Computershare Share Plan Account (SPA) or any personal brokerage account) on Form 3916 . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Germany	Yes, income tax, solidarity surcharge, church tax (if applicable) and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax, solidarity surcharge, and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly. Payment of any church tax will be your own responsibility.	44.31% (please note, this includes the solidarity surcharge)	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return. You will also be subject to solidarity surcharge and church tax (if applicable) on any dividends received. Allowances may be available to reduce your tax liability.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax. You will also be subject to solidarity surcharge and church tax (if applicable) when you sell your shares. Allowances may be available to reduce your tax liability.	You may be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. In addition, if the total value of your foreign assets exceeds EUR 12,500, you will be required to complete form BZSt 2 . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Hong Kong	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	15.00%	N/A	No.	No.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.
 Hungary	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due as your employer has elected to meet the health tax liability (where due) on your behalf.	You will be required to calculate and pay a quarterly personal income tax advance payment. There is no quarterly reporting obligation along with the quarterly tax advance payments.	15.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 India	Yes, income tax, Education Cess and a surcharge (if applicable) will be payable based on the fair market value of the shares you receive at vesting. No social security will be due. There is a specific requirement with regards to the fair market value in India and your employer will use this to determine the taxable amount.	Your employer will withhold the income tax, Education Cess and surcharge (if applicable) due from your share allocation and will pay this to the tax authorities directly.	39.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax. If you hold your shares for less than 24 months, you will be subject to income tax at your relevant income tax rate. If you hold your shares for more than 24 months, you will be subject to capital gains tax at a flat capital gains tax rate. Education Cess and a surcharge (if applicable) will also be due.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will be required to report any foreign assets held in your annual tax return . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Indonesia	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	35.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will be required to report the market value of any foreign assets held in your annual tax return . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.

My Share Award <i>Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).</i>			Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)		I am a Shell shareholder <i>Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements</i>		
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 Iraq	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	15.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Isle of Man	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly.	20.00%	1% (assumed that other employment income has already reached the top monthly income bracket)	Yes, any dividends received may also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	No.	Yes, you will be required to report the taxable amount in relation to your shares in your annual income tax return for the year in which the tax point arises. You should also include any dividends received during the year.
 Italy	Yes, income tax and regional tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due. The fair market value in Italy is based on the arithmetic average of the closing share price over the 30 days prior to and including the date the shares vest.	Your employer will withhold the income tax and regional tax due from your share allocation and will pay this to the tax authorities directly.	43% + regional taxes	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year. You will also be required to report any foreign assets held on Form RW . If funds are held in foreign bank accounts, foreign assets will only need to be reported if they exceed a EUR 15,000 threshold or if the average value of funds held in foreign accounts held exceed EUR 5,000 during the year.
 Japan	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	45.945%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will be required to complete a statement of worldwide assets and liabilities in your tax return if: <ul style="list-style-type: none">• you have income over JPY 20,000,000; and• you hold assets (foreign and Japanese) exceeding JPY 300,000,000; or• you hold JPY 100,000,000 of assets that would be subject to the new exit tax regime. You will also be required to report any foreign assets held on the Foreign Asset Report . This is only required if the total value of your foreign assets exceed JPY 50,000,000 as at 31 December for the relevant year. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Jordan	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	30.00%	N/A	No.	No.	Yes, you will be required to report the taxable amount in relation to your shares in your annual income tax return for the year in which the tax point arises.
 Kazakhstan	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	10.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest. If you hold your shares for more than 3 years, you will not be subject to further tax when you sell your shares.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You may also need to report foreign bank accounts and assets within your annual tax return , if you meet one of the criteria below, at 31 December each year: <ul style="list-style-type: none">- Total money in a foreign bank account which exceeds 141 times of the monthly calculation index;- You own securities whose issuer is registered outside the Republic of Kazakhstan;- You own shares in a legal entity registered outside the Republic of Kazakhstan. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Korea, Republic of	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. Your social tax liability is based on your prior year income. Your share plan income may be added to the contribution base and could impact the following year.	You will be required to pay any income tax due through your annual tax return.	49.50%	Refer to column "Is tax and social security payable on my award?"	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	No further reporting is required in respect of income tax and social tax due at vest. You may also be required to report any foreign assets held. If the total value of all your foreign assets exceeds KRW 1 billion at the end of any month in the relevant tax year, you will be required to report on Form 21 - report of foreign bank and financial accounts . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Kuwait	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.

My Share Award <i>Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).</i>		Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)		I am a Shell shareholder <i>Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements</i>			
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 Libya	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	13%	N/A	No.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	You may be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you may be required to declare any future gains on the sale of your shares in your tax return for the relevant year .
 Luxembourg	Yes, income tax and social security (certain elements are subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly.	45.78%	1.40%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return. Depending on your personal circumstances, exemptions may be available to reduce your tax liability.	If your shares are held for less than six months prior to sale, you will be subject to tax on the sale. The taxable gain will be calculated on the difference between the sales proceeds and any amount previously subject to income tax. If your shares are held for at least six months prior to sale, you will not be subject to any further tax. Depending on your personal circumstances, exemptions may be available to reduce your tax liability.	You may be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will only be required to declare any future gains on the sale of your shares if they are subject to tax (i.e. sold after 7 days but within 6 months of delivery) in your tax return for the relevant year . You should also include any dividends received during the year.
 Malaysia	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	30.00%	N/A	No.	No.	Yes, you will be required to report the taxable amount in relation to your shares in your annual income tax return for the year in which the tax point arises.
 Mexico	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	You will be required to pay any income tax due through your annual tax return. Your employer will withhold any social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	35.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your monthly and annual tax return.	Yes, you will be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	No further reporting is required in respect of income tax and social tax due at vest. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your monthly and annual tax return for the relevant year . You should also include any dividends received during the year.
 Netherlands	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	49.50%	Assumed capped out	No, any dividends received will not be subject to tax. However, the dividends received could impact your savings and investments balance at 1 January the following year upon which "Box 3" tax is calculated.	No, you will not be subject to further tax when you sell your shares in the future. However, the proceeds received on sale could impact your savings and investments balance at 1 January the following year upon which "Box 3" tax is calculated.	No.
 New Zealand	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	39.00%	N/A	Yes, any dividends received will also be subject to tax and will be your responsibility to pay the taxes due (if any) via your annual tax return. If the cost of your total foreign equity investments is less than NZD 50,000, income tax will be payable on the actual gross dividend received at your marginal rate of tax. If the cost of your total foreign equity investments is more than NZD 50,000, then you will be subject to the Foreign Investment Fund (FIF) rules. This may mean additional tax is payable.	No.	You will be required to report the taxable amount at vest in your annual tax return (Form IR3) for the year in which the tax point arises. You should also include any dividends received during the year (assuming you are not subject to the FIF regime). If you are subject to the Foreign Investment Fund regime your foreign assets and their deemed income would need to be reported via your annual return.
 Nigeria	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	18.96%	N/A	No.	No.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You should also include any dividends received during the year.
 Norway	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting. The value may also be included in your annual wealth tax computation. Wealth tax is levied on net assets exceeding NOK 1,700,000.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly.	39.60%	7.80%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will be required to report your foreign assets held on Form RF-1059 . If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
 Oman	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.

My Share Award		Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)		I am a Shell shareholder			
Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).				Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements			
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 Pakistan	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	27.50%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.</p> <p>If your shares are held for at least a year, 25% of the taxable gain will be exempt from tax.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>You will also be required to report any foreign assets held (including any dividends reinvested into shares) on Form V 100.</p> <p>Additionally, if your foreign income is above \$10,000 per year or you hold foreign assets with a value above \$100,000 at the end of the tax year, you may be required to file a 'Foreign assets and income statement'.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Peru	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	30.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Philippines	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	35.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.</p> <p>If your shares are held for 12 months or less, 100% of the taxable gain will be subject to income tax.</p> <p>If your shares are held for more than a year, only 50% of the gain will be subject to tax.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Poland	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you will be subject to tax at a flat rate when you sell your shares in the future.</p> <p>The taxable gain will be the sales proceeds received.</p>	<p>When you sell your shares, you will be required to declare the taxable gain on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p> <p>You will also be required to report any foreign assets held if the total value of your foreign assets exceeds PLN 7,000,000 at the end of the relevant quarter. This will trigger a reporting requirement for the duration of the calendar year. You will be required to report foreign assets held on Form PW-AIN to the Bank of Poland.</p>
 Qatar	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.
 Saudi Arabia	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.
 Singapore	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	24.00%	N/A	No.	No.	Your employer will provide you with Form IR8A/BE and Appendix 8B or Form IR21 which includes the taxable amount to be reported in the year. Form IR8A/BE and Appendix 8B should normally be submitted together with your annual tax return ("Form B1") to the IRAS.
 Slovakia	Yes, income tax, social security (subject to the relevant caps) and health insurance contributions will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax, social security (subject to the relevant caps) and health insurance due from your share allocation and will pay this to the tax authorities directly.	25.00%	4.00%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Slovenia	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly.	50.00%	22.10%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest. The applicable rate is reduced for every five years the shares are held by you. The gain will be exempt if the shares have been held for 20 years.</p>	<p>You will be required to report any foreign assets held on Form DR-02.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your capital gains tax return for the relevant year. You should also report any dividends received during the year in your dividend tax return for the relevant year.</p>

My Share Award <i>Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).</i>		Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)		I am a Shell shareholder <i>Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements</i>			
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
 South Africa	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	45.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. Your employer will provide you with an IRP 5 certificate which includes the taxable amount to be reported in the year.</p> <p>You will be required to report your foreign assets if you receive non-employment income. You should report the value held as at 28/29 February in your annual tax return (assets and liabilities schedule).</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Spain	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	45.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>You may also be required to report any foreign assets held on Form 720 if the value of your overseas assets exceeds EUR 50,000. In following years you will only be required to report if the total value of your assets increases by more than EUR 20,000 in comparison to the year in which the previous Form 720 was submitted.</p> <p>In addition, you may be required to submit a prescribed form (Form D6) to the General Directorate of Commerce and Investment to provide details of the shares acquired.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Sweden	Yes, income tax and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	You will be required to pay any income tax and social security (subject to the relevant caps) due through your annual tax return.	57.00%	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Switzerland	Yes, income tax, social security and cantonal tax will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the social security due from your share allocation and will pay this to the tax authorities directly. You will be required to include any income tax and cantonal tax due through your annual tax return.	24.00%	5.30%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	No.	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>Wealth tax may also be payable on your shares. As such, you should report the value of any shares you hold at the end of the tax year in your annual tax return (assets statement). You should also include any dividends received during the year.</p>
 Taiwan	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	40.00%	N/A	No, any dividends received will not be subject to tax. However, if the income received exceeds NTD 1,000,000, this will be included in your Alternative Minimum Tax ("AMT") calculation. If your AMT income is in excess of NTD 6,700,000, and the AMT payable exceeds your income tax liability for the tax year, you will be required to pay the difference between the AMT due and your income tax liability.	<p>No, you will not be subject to further tax when you sell your shares in the future.</p> <p>However, if the income received exceeds NTD 1,000,000, this will be included in your Alternative Minimum Tax ("AMT") calculation. If your AMT income is in excess of NTD 6,700,000, and the AMT payable exceeds your income tax liability for the tax year, you will be required to pay the difference between the AMT due and your income tax liability.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. You will be responsible for paying any Alternative Minimum Tax ("AMT") due through your annual AMT return.</p>
 Tanzania	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	30.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.</p>	<p>You may be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Thailand	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	35.00%	N/A	Yes, if dividends are remitted into Thailand during the year of receipt, you will be subject to tax and will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, if sale proceeds are transferred into Thailand in the year in which the sale occurs, you may be subject to further tax when you sell your shares in the future.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.</p>	<p>You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>
 Trinidad and Tobago	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	Your employer will withhold the income tax due from your share allocation and will pay this to the tax authorities directly.	30.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	<p>Yes, you may be subject to further tax when you sell your shares in the future.</p> <p>If you hold your shares more than twelve months, any gain will not be subject to tax in Trinidad and Tobago. If you hold your shares for less than twelve months, any resulting gain on disposal will be subject to tax.</p> <p>The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.</p>	<p>No further reporting is required in respect of income tax and social tax due at vest.</p> <p>If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year. You should also include any dividends received during the year.</p>

My Share Award <i>Guidance for employees who are NOT tax equalised, and those whose awards are delivered in shares (unless stated otherwise).</i>		Indicative tax and social security rates that will be applied to your Award (for most countries this is based on prevailing highest marginal tax rates)		I am a Shell shareholder <i>Guidance for all shareholders concerning tax on dividends, future sale of shares, and any reporting requirements</i>			
Country	Is tax and social security payable on my award?	How do I pay any tax arising?	Tax rate	Social Security	Will I incur a tax liability on any dividends received when I am a Shell shareholder?	Will I incur a further tax liability when I sell my shares in the future?	Will I have a reporting requirement?
	Yes, income tax and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and social security due from your share allocation and will pay this to the tax authorities directly.	36.00%	9.18%	No.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You may be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
	Yes, income tax, stamp duty and social security (subject to the relevant caps) will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax, stamp duty and social security (subject to the relevant caps) due from your share allocation and will pay this to the tax authorities directly.	40.759% (please note, this includes Stamp Duty)	Assumed capped out	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
	Yes, income tax will be payable based on the cash amount you receive. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	19.50%	N/A	Not applicable.	Not applicable.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.
	No, there will be no income tax or social security payable on the shares you receive at vesting.	Not applicable.	N/A	N/A	No.	No.	No.
	Yes, income tax and National Insurance will be payable based on the fair market value of the shares you receive at vesting.	Your employer will withhold the income tax and National Insurance due from your share allocation and will pay this to the tax authorities directly.	45% (47% if you are a Scottish tax payer)	2.00%	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return. You will not be subject to tax on any dividends received if it is within your dividend allowance for the tax year.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest. Depending on your personal circumstances, exemptions and/or allowances may be available to reduce your tax liability.	You may be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
	Yes, federal, state tax (if applicable) and social security will be payable based on the fair market value of the shares you receive at vesting.	Your employer is required where applicable to withhold income tax (federal, state and local) and social security 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.	22% (unless a higher rate applies for supplemental withholding due to your income level)	6.2% for social security (up to the wage base), plus 1.45% for Medicare (unless a higher rate applies due to your income level)	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and the market value of the shares received at vest.	You will be required to submit a tax return and you should declare the taxable amount as income in your annual tax return (Form 1040) in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year. You may also be required to file Form 8938 (Statement of Specified Foreign Assets) alongside your annual tax return. If the value of the foreign assets you hold exceeds certain thresholds. The thresholds will vary depending on your filing status. It is strongly recommended that you contact a professional independent financial advisor as to whether you are required to file this form. Depending on your personal circumstances and the value of your award, if your shares are held in a foreign brokerage account, you may also be required to report your award on FinCEN Form 114 . It is strongly recommended that you contact a professional independent financial advisor as to whether you are required to file this form.
	Yes, income tax will be payable based on the fair market value of the shares you receive at vesting. No social security will be due.	You will be required to pay any income tax due through your annual tax return.	34.00%	N/A	Yes, any dividends received will also be subject to tax and it will be your responsibility to pay the taxes due (if any) via your annual tax return.	Yes, you may be subject to further tax when you sell your shares in the future. The taxable gain will be calculated as the difference between the sales proceeds and any amount previously subject to income tax.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises. If you sell your shares, you will be required to declare any future gains on the sale of your shares in your tax return for the relevant year . You should also include any dividends received during the year.
	Yes, income tax will be payable based on the cash amount you receive. No social security will be due.	Your employer will withhold the income tax due and will pay this to the tax authorities directly.	35.00%	N/A	Not applicable.	Not applicable.	You will be required to report the taxable amount at vest in your annual tax return for the year in which the tax point arises.