

Argentina	Cash Plan
When will I be taxed in relation to my plan benefits?	Payment of cash: Income tax and social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	35% (2025).
Income tax rates	<p>Tax rates for Argentine resident individuals are progressive. The minimum tax rate (5%) applies to net taxable income up to ARS 1,749,901.45 and the maximum tax rate (35%) applies to net taxable income over ARS 53,153,256.52.</p> <p>As of July of fiscal year 2025, gross monthly income from personal work and employment relationship (salaries) of up to approximately ARS 2,843,590.00 for single individuals and ARS 3,771,045.00 for married individuals with two children are not subject to income tax. Biannual update of progressive brackets and deductible amounts according to the Consumer Price Index (CPI) is expected in January and July each year.</p>
Will my employer withhold income tax in relation to my plan benefits?	Yes
Are my plan benefits subject to social security contributions?	<p>Yes</p> <p>Employer and employee social security.</p> <p>Employer must withhold the employee contribution.</p>
Employee social security	<p>Social security (max rate): 17%</p> <p>Employee social security (cap): the taxable basis for employee social security contributions is subject to an exempt salary amount and a salary cap (ARS112,183.09 and ARS3,645,898 respectively, from 1 November 2025) both of which are adjusted monthly.</p>
What is the maximum rate of capital gains tax?	Not relevant.

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What is the maximum tax rate payable on dividends?	Not relevant.
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes, where the individual has received income for which income tax has not already been withheld or where it is a type of income that must be included in the employee's personal tax return (e.g. capital gains, dividends, etc.). Individuals may also be required to report their worldwide assets and/or acquisitions of foreign currency (see 'Other' section). There is no specific filing in relation to equity related incentives.</p> <p>Employees will furnish the employer with the appropriate form (Form No. 572 Web-SIRADIG) through the Argentina tax authorities' website in order to inform the employer of what items may be deducted for the calculation of the employee's income tax liability (among other items) and any applicable modification. To the extent the employee's annual gross income equals or exceeds ARS5.5million, the employee will report to the tax authorities, by way of an affidavit, recording:</p> <ul style="list-style-type: none"> • their assets as of 31 December, valued in accordance with the rules governing the Personal Assets Tax; and • their total income, expenses, deductions and withholdings, in accordance with the provisions of the Income Tax Law. <p>The employees will register themselves as Income Tax taxpayers and proceed to determine and pay their income tax liability, where appropriate, if their employer does not withhold their total income tax liability, if they intend to deduct certain specific concepts or if a balance in favour of the employee or a tax liability arises from the affidavit mentioned above. The employees will also register themselves as Personal Assets Tax taxpayers, file the corresponding affidavit and pay the relevant tax, where appropriate, if a balance in favour of the employee or a tax liability arises from the affidavit mentioned above. The information mentioned above will be considered as properly conveyed to the tax authorities whenever the relevant employee was registered as an income tax and personal assets tax taxpayer and has filed the corresponding income tax and personal assets tax affidavits.</p> <p>The employee must also report to the tax authorities ownership of foreign shares, as well as the transfer of foreign shares with no public offer, in accordance with General Resolution 4697/2020.</p> <p>Report name:</p> <ul style="list-style-type: none"> • Income Tax Return; • Personal Assets Tax Return; • Income Tax and Personal Assets Tax Informative Returns. <p>Tax period: 1 January to 31 December (for income tax purposes).</p>

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	<p>Reporting deadline: the Income Tax return must be filed by April or June of the year following that to which the information refers (the actual date depends on the individual's tax registration number and on the specific deadlines established for each year by the tax authorities). If the employee is not registered as taxpayer of the relevant taxes and no payment obligations or tax credits arise from the Information Income Tax and Personal Assets Tax returns, the affidavits must be filed by 30 June of the year following that to which the information refers. Deadlines may be extended by the tax authorities</p> <p>Payment of tax: the day following the individual's tax return filing due date.</p>

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes; retention and holding periods; restrictions on the shares; clawback terms and periods; and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of 26 November 2025. Changes in legislation or practice after this date may affect the tax treatment.

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