

Austria	RSUs
<b>When will I be taxed in relation to my plan benefits?</b>	<p><b>Grant:</b> No income tax. No social security.</p> <p><b>Vesting:</b> No income tax. No social security.</p> <p><b>Transfer to participant:</b> Income tax and social security.</p> <p><b>Sale by participant:</b> Capital gains tax on increase in value since vesting. No tax on sale if shares acquired before 1 January 2011 and certain other conditions are met. No social security.</p>
<b>What is the maximum rate of income tax payable in relation to my plan benefits?</b>	55% is the highest marginal tax rate (until and including 2025). Any change in tax rates usually takes effect from 1 January.
<b>Income tax rates</b>	The maximum marginal tax rate of 55% applies to income over EUR1million and only affects a few people; the second highest marginal tax rate is 50% and applies to income over approximately EUR99,000 (up to EUR1million).
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	Yes
<b>Are my plan benefits subject to social security contributions?</b>	Yes
<b>Employee social security</b>	<p><b>Employee social security (max rate):</b> 18.07%</p> <p><b>Employee social security (cap):</b> EUR6,450 per month for recurring wage payments and EUR12,900 per calendar year for special wage payments, e.g. 13th and 14th monthly salary (levied at a lower rate than recurrent wage payments). These are the maximum amounts subject to social security contributions for wage payments (2025).</p>
<b>What is the maximum rate of capital gains tax?</b>	<p>27.5%</p> <p>The sale of shares by an individual is considered a taxable event, subject to a special flat tax rate of 27.5%.</p> <p>Generally, the tax is withheld at source if the sale is handled by an Austrian custodian (or if paid out by an Austrian paying agent). For individuals holding the shares as private assets the withholding tax is a final tax. If capital gains are paid out by a foreign custodian or paying agent, the capital gains have to be reported in the individual's annual tax return. The taxable base is calculated</p>

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	as the difference between the sale proceeds and the market price of the shares upon acquisition (capital gains). No social security charges apply on capital gains.
<b>What is the maximum tax rate payable on dividends?</b>	27.5% Dividends received from the foreign parent company directly have to be included in the employee's income for the year in which such dividends are received and subject to taxation at a special flat rate of 27.5%. Tax on dividends is not withheld by the employer. The special income tax is assessed by the tax authority on the basis of the employee's annual tax return. No social security charges apply.
<b>Do I have to report any income in relation to the plan to my local tax authority?</b>	Yes, if the employee has received income which is not subject to withholding. If the offer or grant is eligible for a tax exemption (within the scope of Section 3(1)(15)(b) of the Austrian Income Tax Act), the individual must prove that they still own the shares by filing a deposit confirmation with the employer's payroll administration each year. <b>Report name:</b> Annual Tax Return. <b>Tax period:</b> Calendar year. <b>Reporting deadline:</b> 30 June if filed electronically (or 30 April if not filed electronically). Prolonged deadline may apply in case the taxpayer is represented by a tax adviser. If the taxable event takes place after the end of the calendar year, filing is made in the following year. If applicable, the deposit confirmation must be filed with the employer's payroll administration by 31 March each year. <b>Payment of tax:</b> if tax has not been withheld at source, the tax must be paid quarterly. A final tax payment for the year will be notified in an assessment note and is payable within one month of the date of the tax assessment.

sThis 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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