

Bulgaria	RSUs
When will I be taxed in relation to my plan benefits?	<p>Grant: No income tax. No social security.</p> <p>Vesting: Income tax and social security.</p> <p>Transfer to participant: No income tax. No social security.</p> <p>Sale by participant: Capital gains tax on increase in value since vesting. No social security.</p> <p>Note: Bulgarian tax legislation and practice is unclear regarding employee incentive plans in general and the tax implications in particular. A clarification for the tax treatment of each incentive plan can be obtained from the National Revenue Agency (NRA).</p>
What is the maximum rate of income tax payable in relation to my plan benefits?	10% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Bulgaria operates a flat tax system. A flat tax rate of 10% applies to most personal income.
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>Both employer and employee social security applies.</p> <p>Employer must withhold the employee contribution.</p>
Employee social security	<p>Employee social security (max rate): 13.78% (social security and health insurance contributions).</p> <p>Employee social security (cap): the maximum monthly insurance base is BGN4,130 (1 April 2025).</p>
What is the maximum rate of capital gains tax?	<p>10%</p> <p>Capital gains arising from the sale of shares in companies listed on the Bulgarian Stock Exchange or a regulated securities market in the EU/EEA are exempt from capital gains tax.</p>

Bulgaria	RSUs
What is the maximum tax rate payable on dividends?	5%
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes (unless the employee has only one employer and all income tax has been withheld under monthly PAYE). The employee must include a declaration in their annual tax return, setting out how many shares they own in foreign companies.</p> <p>Report name: Annual Tax Return. Capital gains and dividends are reported on the same return. The return can be filed online.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: 30 April.</p> <p>Payment: any unpaid income tax is due by the date of filing the tax return. Capital gains tax and dividend tax must also be paid by 30 April.</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.

This information was provided by Tapestry Insight Limited for information purposes only and on the basis of comprehensive legal disclaimers found in the [OnTap Terms and Conditions](#). It has not been signed off by local lawyers in your country. Tapestry Insight Limited does not accept any liability for any loss caused by reliance upon this information or by acting upon or refraining from acting in reliance upon this information.

© Tapestry Insight Limited 2025