

Czech Republic	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 (social security is only payable if there is a recharge).</p> <p><b>Sale by participant:</b> Capital gains tax at progressive income tax rates may be payable on increase in value since transfer.</p>
<b>What is the maximum rate of income tax payable in relation to my plan benefits?</b>	23% (2025). Any change in tax rates usually takes effect from 1 January.
<b>Income tax rates</b>	<p><b>Personal income tax rates for 2025:</b></p> <ul style="list-style-type: none"> <li>15% for income up to 36 times the average wage (CZK1,676,052 per year);</li> <li>23% for income exceeding 36 times the average wage.</li> </ul>
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	Employer withholding will apply if there is a recharge.
<b>Are my plan benefits subject to social security contributions?</b>	<p>Both employer and employee social security apply if there is a recharge.</p> <p>If social security applies, the employer must withhold the employee contribution.</p>
<b>Employee social security</b>	<p><b>Employee social security (max rate):</b></p> <ul style="list-style-type: none"> <li><b>Social security:</b> 7.1%;</li> <li><b>Health insurance:</b> 4.5%.</li> </ul> <p><b>Employee social security (cap):</b></p> <ul style="list-style-type: none"> <li><b>Social security:</b> capped at 36 times the average wage (CZK1,676,052 per year) (2025);</li> <li><b>Health insurance:</b> no cap.</li> </ul>

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What is the maximum rate of capital gains tax?	<p>There is no separate capital gains tax in the Czech Republic. Capital gains are subject to income tax at marginal rates but there is no capital gains tax on the sale of shares if:</p> <ul style="list-style-type: none"> <li>the shares were held for at least 3 years; or</li> <li>the total gross income from the sales of all securities (turnover, not capital gain) is below CZK100,000 in one calendar year.</li> </ul> <p>From 1 January 2025, the maximum annual amount of capital gains income that can be tax exempt is capped at CZK40million in each calendar year.</p>
What is the maximum tax rate payable on dividends?	<p>15%</p> <p>Dividend income from foreign sources is included in a separate tax base and is taxed at a rate of 15%.</p>
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes</p> <p>There is no specific filing in relation to equity related incentives.</p> <p><b>Report name:</b></p> <ul style="list-style-type: none"> <li>Annual Tax Return. Capital gains and dividends are reported on the same return. The return can be filed online only with an electronic signature or through the data box or bank identity. The tax return can be downloaded from the website (<a href="#">here</a>).</li> <li>Proceeds not subject to income tax (i.e. tax free sale of securities after 3 years from purchase) over CZK5million must be notified to the local Financial Office. The report must include all untaxed income (received) over CZK5million in one calendar year. The individual is required to report to the Financial Office in writing, by 1 April of the following calendar year or, by 1 July, if a tax adviser is used.</li> </ul> <p><b>Tax period:</b> 1 January to 31 December.</p> <p><b>Reporting deadline:</b> 1 April of the following year. The deadline is extended to 1 July if a registered tax adviser is used and a filing, supported with a power of attorney appointing the tax adviser, is made prior to 1 April. An application for a further extension can be made to the tax authority prior to the expiry of the deadline.</p> <p><b>Payment of tax:</b> any outstanding tax liability is paid at the same time as the tax filing.</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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