

Greece	RSUs
When will I be taxed in relation to my plan benefits?	<p>Grant: No income tax. No social security.</p> <p>Vesting: No income tax. No social security.</p> <p>Transfer to participant: Income tax if the tax beneficial treatment does not apply, otherwise no income tax. Social security.</p> <p>Sale by participant: Usually, no tax if taxed at transfer, otherwise, flat rate tax on the value of the benefit at transfer. No social security.</p>
What is the maximum rate of income tax payable in relation to my plan benefits?	44% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	The maximum income tax rate applies to income over EUR40,000.
Will my employer withhold income tax in relation to my plan benefits?	<p>No</p> <p>Share plan income is treated as a benefit-in-kind and there is no obligation on employers to withhold tax on benefit-in-kind income.</p>
Are my plan benefits subject to social security contributions?	Yes
Employee social security	<p>Employee social security (max rate): 13.37% for the primary social security fund (EFKA).</p> <p>Employee social security (cap): EUR7,572.62 (2025) (the maximum monthly income amount subject to social security contributions).</p> <p>Note: different (increased) rates may apply, depending on the conditions of employment (for instance, in case of dangerous employment etc.).</p>
What is the maximum rate of capital gains tax?	Capital gains tax at 15% on the sale of listed shares will only apply if the transferor of the shares holds more than 0.5% of the shares in the company.

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	<p>Tax beneficial treatment (flat rate tax): for shares which qualify for the tax beneficial treatment, tax will be levied on the sale of shares at a flat 15% rate (or 5% for shares of unlisted companies under certain conditions) assessed on the value of the benefit at acquisition. (See 'Tax beneficial treatment' section).</p> <p>Transfer tax: a transfer tax, at a flat rate of 0.2%, is due on the sale of shares listed on the Athens stock exchange or on foreign stock exchanges. For shares listed on foreign stock exchanges, the transfer tax must be paid by the seller to their relevant tax office in Greece, within the first fortnight of the month after the shares were sold.</p>
<p>What is the maximum tax rate payable on dividends?</p>	<p>Foreign dividend income is included in an individual's annual income tax return.</p> <p>Dividends paid by local companies are currently taxed at 5%.</p>
<p>Do I have to report any income in relation to the plan to my local tax authority?</p>	<p>Yes</p> <p>Report name: Annual Tax Return (Form E-1). The return must be filed electronically. Income and capital gains are reported in the Annual Tax Return, with taxation taking place at the end of the tax year, if tax is due.</p> <p>Details of any equity incentives received by the employee during the year will be reported by the employer to each employee in a payslip and to the tax authorities. The employee's Annual Tax Return will be pre-populated with this data for information purposes. Employees are responsible for paying tax on the sale of the shares and may also be responsible for reporting and paying a transfer tax on the sale of the shares (see 'Capital gains tax' section).</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: approximately between 15 March and 15 July (the dates are published by the tax authority).</p> <p>Payment of tax: if the taxpayer has income not subject to tax withholding at source, a tax prepayment is assessed by the tax authorities.</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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