

Ireland	RSUs
When will I be taxed in relation to my plan benefits?	<p>Grant: No income tax or Universal Social Charge (USC). No employee Pay Related Social Insurance (PRSI).</p> <p>Vesting: Income tax, USC and employee PRSI. If the award is settled in cash then employer PRSI will also be payable.</p> <p>Transfer to participant: No income tax or USC. No employee PRSI.</p> <p>Sale by participant: Capital gains tax on increase in value since vesting. No employee PRSI.</p>
What is the maximum rate of income tax payable in relation to my plan benefits?	40% plus USC of up to 8% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	<p>Income is taxed at 20% or at 40%. In 2025, the top rate of tax is assessed on income over EUR44,000 (for a single taxpayer), EUR53,000 (for a married couple or civil partnership with one income) and maximum EUR88,000 (for a married couple or civil partnership with two incomes).</p> <p>Added to this is the USC (an income-based tax). Rates for 2025 are:</p> <ul style="list-style-type: none"> • up to EUR12,012 per year: 0.5% • EUR12,012.01 to EUR27,382: 2% • EUR27,382.01 to EUR70,044: 3% • in excess of EUR70,044 per year: 8%. <p>Incomes of EUR13,000 or less are exempt from USC.</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>Where the award is settled in cash, employee and employer PRSI will apply (the employer will withhold the employee PRSI through payroll).</p> <p>Where the award is settled in shares, only employee PRSI will apply (provided that the shares awarded are in the employing company or in a company which controls that employing company). The employer will withhold the employee PRSI through payroll.</p>

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Employee social security	<p>Employee social security (max rate): from 1 October 2025, the employee PRSI contribution rate is 4.2%. The rate is due to increase each year, as follows: 0.15% in October 2026 and October 2027, and 0.2% in October 2028 (so that employee PRSI will be 4.7% from 1 October 2028).</p> <p>Employee social security (cap): no cap.</p> <p>Note: employee PRSI would be assessed on cash awards and on share-based remuneration.</p>
What is the maximum rate of capital gains tax?	33% (the first EUR1,270 of gains for the tax year remains exempt for the 2025 tax year).
What is the maximum tax rate payable on dividends?	40% (treated as income and taxed at marginal rates, and also subject to USC and employee PRSI).
Do I have to report any income in relation to the plan to my local tax authority?	<p>No reporting is required by the participant where the grantor settles the award in cash or if all of the participant's income has been subject to payroll tax and they do not have any other income or gains. The participant must report the disposal of shares and the receipt of dividends.</p> <p>Report name: dividends are reported on the Annual Tax Return (Form 11). Where the participant disposes of the shares, they are obliged to pay the capital gains tax (CGT) arising (if any) and file an Annual Tax Return (even where no CGT was payable due to the availability of reliefs or losses). Details of the relevant tax return for dividends (Additional incomes), CGT (Gains, gifts and inheritances) and the filing process (Online services) can be found here.</p> <p>Tax period: 1 January to 31 December</p> <p>Reporting deadline: the Annual Tax Return has to be filed by 31 October in the year following receipt of dividends and disposal of the shares.</p> <p>Payment of tax: income tax (plus USC and employee PRSI) on dividends is due by 31 October of the following year.</p> <p>The due date for the payment of CGT depends on the date of the disposal:</p> <ul style="list-style-type: none"> for disposals made between 1 January and 30 November (the initial period): CGT is due by 15 December of the same year; and for disposals made between 1 December and 31 December (the later period): CGT is due by 31 January of the next year.

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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