

Romania	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 and applicable health insurance contribution (if any) on increase in value since vesting.</p> <p>Note: the tax treatment with respect to the tax point may differ from that set out above and from one share plan to another. Seek specific advice.</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	The standard rate of personal income tax is 10% which applies to most income earned by individuals.
Will my employer withhold income tax in relation to my plan benefits?	<p>Yes, if the benefits are treated as benefits-in-kind or cash and taxed as employment income.</p> <p>Specific tax withholding rules apply to benefits-in-kind or in cash granted to Romanian employees by third parties. Depending on the entity and the specific procedure for granting the awards, different persons may have tax withholding obligations as follows:</p> <ul style="list-style-type: none"> the local employer must withhold income tax when the awards under an incentive plan are offered by a non-Romanian company, but the payment is made through the local employer; the local employer may opt to perform the income tax withholding obligations if the awards under the incentive plan are granted and paid directly to the participant by the non-Romanian company (i.e. not through the local employer). Otherwise, the income tax payment and reporting obligations rest with the individual participant.
Are my plan benefits subject to social security contributions?	<p>Yes, if the benefits are treated as benefits-in-kind or in cash and taxed as employment income.</p> <p>If applicable, both employer and employee social security applies.</p> <p>Specific social security withholding rules apply to benefits-in-kind or in cash granted to employees by third parties. Depending on the entity and the specific procedure for granting the awards, different persons may have social security withholding obligations as follows:</p>

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	<ul style="list-style-type: none"> when the awards under an incentive plan are offered by a non-Romanian company, but the payment is made through the local employer (e.g. under a recharge agreement) the employer must withhold social security; when the awards under an incentive plan are granted and paid directly to the participant by the non-Romanian company (i.e. not through the local employer), the social security payment and reporting obligations rest with the individual participant, but the local employer may opt to perform the related social security withholding and payment obligations.
Employee social security	<p>Employee social security (max rate): 35% composed of the following contributions:</p> <ul style="list-style-type: none"> 25% pension contribution; and 10% health insurance contribution. <p>Employee social security (cap): No cap. Social charges are deductible for salary income tax.</p>
What is the maximum rate of capital gains tax?	<p>10% (income tax) on the difference between the sale price and the fiscal value of the shares, less the costs related to the sale transaction.</p> <p>The fiscal value of the shares is usually determined as the acquisition or contribution value. However, for shares received under awards that do not qualify as a tax-qualified plan, the fiscal value is determined as the market value at the time of acquisition of the shares.</p> <p>Different methods of computation apply if the plan is tax-qualified.</p> <p>In addition, the annual health insurance contribution (computed by multiplying the 10% rate with a computation base) is payable on capital gains received from the sale of shares if, during the calendar year, the employee/participant obtains income from certain sources (e.g. rental, agriculture, investments, partnerships with legal entities or income from other sources) of at least 6 monthly minimum gross salaries. If such threshold is exceeded during the calendar year, the individual would have to pay health insurance contribution in the following year.</p> <p>The computation base for the health insurance contribution payable on capital gains received from the sale of shares, is determined as follows:</p> <ul style="list-style-type: none"> the value of 6 minimum monthly gross salaries, if the revenues obtained are between 6 and 12 minimum monthly gross salaries;

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	<ul style="list-style-type: none"> the value of 12 minimum monthly gross salaries, if the revenues obtained are between 12 and 24 minimum monthly gross salaries; the value of 24 minimum monthly gross salaries, if the revenues obtained are above 24 minimum monthly gross salaries.
What is the maximum tax rate payable on dividends?	<p>8%, increasing to 10% for dividends distributed from tax year 2025.</p> <p>In addition, the annual health insurance contribution (computed by multiplying the tax rate with a computation base) is payable on dividend income if, during the calendar year, the employee/participant obtains income from certain sources (e.g. rental, agriculture, investments, partnerships with legal entities or income from other sources) of at least 6 monthly minimum gross salaries. If such threshold is exceeded during the calendar year, the individual would have to pay health insurance contribution in the following year.</p> <p>The computation base for the health insurance contribution payable on investment income is determined as follows:</p> <ul style="list-style-type: none"> the value of 6 minimum monthly gross salaries, if the revenues obtained are between 6 and 12 minimum monthly gross salaries; the value of 12 minimum monthly gross salaries, if the revenues obtained are between 12 and 24 minimum monthly gross salaries; the value of 24 minimum monthly gross salaries, if the revenues obtained are above 24 minimum monthly gross salaries.
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes, if the employee has received income which was not subject to employer withholding. Income from dividends received from foreign companies and local/foreign capital gains must also be reported by individuals.</p> <p>There is no specific filing in relation to equity related incentives.</p> <p>Report name: the Single Declaration is used to report the income tax and the social contributions due by natural persons. Capital gains and dividends received from abroad are reported on the same return. The return can be filed online. The tax return can be downloaded from the website here.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: the report must be filed by 25 May inclusive in the year following the year in which the income is realised.</p> <p>Payment of tax: any income tax (including tax on dividends and capital gains) and social security charges declared by means of the Single Declaration are due by the date of filing the tax return.</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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