

Sweden	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 and no social security.</p> <p>Transfer to participant: Income tax and social security are due upon the employee's receipt of the shares.</p> <p>Sale by participant: Capital gains tax on increase in value since previous tax point. No social security.</p>
What is the maximum rate of income tax payable in relation to my plan benefits?	55.30% (2025) including municipal income tax and national income tax. Any change in tax rates usually takes effect from 1 January.
Income tax rates	<p>Municipal income tax up to 35.30% (average tax rate of 32.41%) applies to all taxable income up to SEK625,800 (2025) (applicable to taxable earned income, i.e. after the basic deduction has been deducted, for employees under 66 years of age) and a national income tax of 20% applies to all income above that amount (in addition to the municipal income tax, creating a 55.30% maximum charge on this slice of income). The actual municipal rate will depend on the individual's municipal residence and income. Employees 66 years of age and over are subject to different tax deductions.</p> <p>Lump-sum employment income payments are subject to tax withholding at progressive rates up to 54%. The transfer of shares under an Equity Plan award and/or the payment of cash under a Cash Plan award would be regarded as a 'lump-sum employment income payment' for these purposes. Withholding is made at standard rates not always reflecting exactly the actual tax rates. If the withholding exceeds the actual tax to be paid, the difference will be credited to the employee following the filing of the tax return.</p>
Will my employer withhold income tax in relation to my plan benefits?	Yes (note that tax withholdings in any month cannot exceed the amount of cash salary income paid to the employee for that month).
Are my plan benefits subject to social security contributions?	<p>Yes</p> <p>Employee social security.</p> <p>Employer social security.</p>

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	Employer withholds employee contribution. Although the local employer is responsible for withholding employee social security contributions, an employee is typically entitled to a tax reduction equivalent to 100% of the social security contributions paid against their income tax liability. This generally results in the employee's social security contribution being reduced to zero.
Employee social security	<p>Employee social security (max rate): Employee general pension contribution: 7%</p> <p>Employee social security (cap): Employee general pension contribution: maximum contribution of SEK45,500.</p> <p>The employee social security contribution corresponds to a tax reduction of the same amount.</p>
What is the maximum rate of capital gains tax?	30% (25% for shares in a private company).
What is the maximum tax rate payable on dividends?	30% (25% for shares in a private company).
Do I have to report any income in relation to the plan to my local tax authority?	<p>An employee is required to file an annual tax return and this would cover reporting on income that has been withheld, paid and reported by the employer. The final tax to be paid by the employee is based on any other items on the annual return (including any allowable deductions) and whether the tax withheld by the employer is sufficient or not.</p> <p>Swedish tax rules do not permit the amount of tax withheld for an employee to be greater than the employee's monthly cash salary income. If the employee receives incentive plan income, which causes the tax due in a month to be above the amount of cash salary income received in that month, this could result in the employee being required to pay the excess tax due for that month separately, although where a cash payment under a cash plan is paid by the local employer, the cash payment would be regarded as 'cash salary income' for these purposes.</p> <p>There is no specific filing in relation to equity related incentives.</p> <p>Report name: Annual Tax Return. The return can be filed online. The individual tax return is sent out online (to individual online mailboxes) or in paper form and is also available electronically upon individual login at the website here.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: tax returns must be filed by 2 May or next business day.</p>

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	Payment: the payment of any tax that has not been withheld by the employer is due by 12 February or 3 May in the year after the tax period, in order to avoid interest charges. Whether the payment deadline is 12 February or 3 May depends on the total amount of all taxes owed. Interest is charged after 12 February on the amount exceeding SEK30,000 and on the full amount after 3 May.

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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