

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

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The information provided is understood to be correct as of September 2025. Changes in legislation or practice after this date may affect the tax treatment.

## Tax - Employee Notes - Your Shares: Gifted and Matched

Poland	
When will I be taxed in relation to my plan benefits?	<b>Purchase of Investment Shares:</b> Contributions to purchase Investment Shares are deducted from post-tax salary. <b>Award of Gifted and Matching Shares:</b> No income tax. No social security. <b>Unlocking of Gifted and Matching Shares:</b> Income tax. No social security. <b>Sale by participant:</b> Personal income tax on the gain from the sale of shares on increase in value since purchase of Investment Shares and since time of unlocking of Gifted and Matching Shares. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	32% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Tax rates are progressive (12% to 32%). The maximum tax rate applies to annual taxable income over PLN120,000. Solidarity tax of 4% applies to annual income over PLN1million.
Will my employer withhold income tax in relation to my plan benefits?	No.
Are my plan benefits subject to social security contributions?	No.
Will my employer withhold social security contributions in relation to my plan benefits?	Not applicable.
What is the maximum rate of capital gains tax?	19%

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	There is no separate capital gains tax regime. The gain from the sale of shares (increase in value since unlocking) is taxed at a flat rate of 19%. The income from the sale of shares is included in calculating solidarity tax.
<b>What is the maximum tax rate payable on dividends?</b>	<p>19%</p> <p>The income from dividends is taxed at a flat rate of 19%. The dividend tax liability may be credited against the amounts withheld abroad by the dividend distributor up to the maximum amount of tax which would be paid in Poland on the distribution of dividends. Dividend income is not included in calculating solidarity tax.</p> <p>If a decision is taken to pay dividends, then while you continue to hold shares in Your Shares, dividends are currently automatically reinvested to purchase further Rolls-Royce Ordinary Shares, which will also be held within Your Shares and will be immediately unlocked. You will be eligible to receive dividends within Your Shares on all Investment Shares but on Gifted and Matching Shares only once they unlock. Also, shares arising from reinvestment of dividends will themselves be eligible to receive future dividends.</p> <p><b>Reinvestment into ordinary shares:</b> no income tax or social security.</p> <p><b>Sale of reinvested ordinary shares:</b> there is no separate capital gains tax regime. The gain from the sale of shares (increase in value since purchase) is taxed at a flat rate of 19%. The income from the sale of shares is included in calculating solidarity tax. No social security.</p> <p>These taxes will not be collected by Rolls-Royce. Please see question “Do I have to report any income in relation to the plan to my local tax authority?” below regarding your tax reporting and payment responsibilities.</p>
<b>Do I have to report any income in relation to the plan to my local tax authority?</b>	<p>Yes, the employee must report any income from awards, dividends and from the sale of shares in their annual tax return. In the case of awards subject to progressive tax rates, participants may be required to pay a tax advance by the 20th day of the month following the month when they receive the unlocked shares</p> <p><b>Report name:</b> Annual Tax Return (Form PIT-36 or PIT-38). The return can be filed online. The tax return forms can be downloaded from the website <a href="#">here</a>. The solidarity tax must be reported in a separate tax return.</p> <p><b>Tax period:</b> 1 January to 31 December.</p>

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	<p><b>Reporting deadline:</b> tax returns must be filed by 30 April of the following year.</p> <p><b>Payment of tax:</b> if there is a positive difference between the annual tax due and total amount of advance payments made during the tax year, the employee must pay the tax by 30 April of the following year.</p>