

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

Türkiye	
<b>When will I be taxed in relation to my plan benefits?</b>	<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 and social security. <b>Sale by participant:</b> Income tax on increase in value since purchase of Investment Shares and since time of unlocking of Gifted and Matching Shares. No social security.
<b>What is the maximum rate of income tax payable in relation to my plan benefits?</b>	40% (2025). Any change in tax rates usually takes effect from 1 January.
<b>Income tax rates</b>	<p>Progressive rates of tax apply. The maximum tax rate applies to income over TRY4,300,000. Remuneration paid through payroll is subject to stamp duty at a rate of 0.759%.</p> <p>Personal income tax rates are determined under the Law on Income Tax numbered 193, which was amended on 30 December 2024. The salary income brackets and tax rates (2025) are:</p> <ul style="list-style-type: none"><li>• taxable income up to TRY158,000: 15%;</li><li>• income over TRY158,000 and up to TRY330,000: TRY23,700 for part of the income corresponding to TRY158,000 and 20% of the income exceeding TRY158,000;</li><li>• income over TRY330,000 and up to TRY800,000 (non-salary income) / TRY1,200,000 (salary income): TRY58,100 for part of the income corresponding to TRY330,000 and 27% of the income exceeding TRY330,000;</li><li>• income over TRY800,000 (non-salary income) / TRY1,200,000 (salary income) and up to TRY4,300,000: TRY185,000 for part of the non-salary income corresponding to TRY800,000 and 35% of the non-salary income exceeding TRY800,000 and as for salary income, TRY293,000 for part of the salary income corresponding to TRY1,200,000 and 35% of the salary income exceeding TRY1,200,000;</li></ul>

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	<ul style="list-style-type: none"> <li>income over TRY4,300,000: TRY1,410,000 for part of the non-salary income corresponding to TRY4,300,000 and 40% of the non-salary income exceeding TRY4,300,000 and as for salary income, TRY1,378,000 for part of the salary income corresponding to TRY4,300,000 and 40% of the salary income exceeding TRY4,300,000.</li> </ul> <p>Tax payable through payroll each month will be reduced by the income tax and stamp tax exemption amounts. The tax exempt amount is the amount corresponding to the tax which would be due on the minimum wage amount (TRY3,315.70 on 1 January 2025 but the figure changes frequently).</p>
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	No. 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.
<b>Are my plan benefits subject to social security contributions?</b>	<p><b>Purchase of Investment Shares:</b> Yes – contributions to purchase shares will be taken from post-social security salary.</p> <p><b>Award of Gifted and Matching Shares:</b> No.</p> <p><b>Unlocking of Gifted and Matching Shares:</b> Yes</p>
<b>Will my employer withhold social security contributions in relation to my plan benefits?</b>	No. 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.
<b>What is the maximum rate of capital gains tax?</b>	40% (progressive tax rates).
<b>What is the maximum tax rate payable on dividends?</b>	<p>40% (progressive tax rates).</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>

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	<p><b>Reinvestment into ordinary shares:</b> no income tax or social security</p> <p><b>Sale of reinvested ordinary shares:</b> Income tax on increase in value since purchase. 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>An employee is required to file an annual return.</p> <p>There is no specific filing in relation to share related incentives.</p> <p><b>Report name:</b> Annual Tax Return. The tax return can be filed online and downloaded from the website <a href="#">here</a>.</p> <p><b>Tax period:</b> 1 January to 31 December.</p> <p><b>Reporting deadline:</b> tax returns must be filed between 1 March and 31 March of the following year.</p> <p><b>Payment of tax:</b> the balance of tax due must be paid in two equal instalments in March and June.</p>