

Lebanon	
<b>When will I be taxed in relation to my plan benefits?</b>	<p><b>Award:</b> No income tax. No social security.</p> <p><b>Vesting:</b> Income tax and social security.</p> <p><b>Transfer to participant:</b> No income tax. No social security.</p> <p><b>Sale by participant:</b> Capital gains tax on increase in value since vesting. No social security.</p>
<b>What is the maximum rate of income tax payable in relation to my plan benefits?</b>	25% (2024). Any change in tax rates usually takes effect from 1 January.
<b>Income tax rates</b>	Rates are progressive from 2% to 25%.
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	Yes
<b>Are my plan benefits subject to social security contributions?</b>	Yes
<b>Employee social security</b>	<p><b>Employee social security (max rate):</b> 3% (medical scheme contribution).</p> <p><b>Employee social security (cap):</b> earnings caps apply and the current cap should be checked as the amounts are affected by the prevailing LBP/USD exchange rate.</p>
<b>What is the maximum rate of capital gains tax?</b>	10%
<b>What is the maximum tax rate payable on dividends?</b>	10%
<b>Do I have to report any income in relation to the plan to my local tax authority?</b>	<p>Yes, if the individual has income which has not been withheld by the employer. There is no specific filing for equity related incentives</p> <p><b>Report name:</b> Annual Tax Return.</p> <p><b>Tax period:</b> 1 January to 31 December.</p> <p><b>Reporting deadline:</b> the deadline for filing the tax return is 31 March of the following year.</p> <p><b>Payment of tax:</b> the deadline for the payment of tax is the same as the reporting deadline.</p>

## Tax - Employee Notes - Free shares / RSUs



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 14 February 2025. Changes in legislation or practice after this date may affect the tax treatment.

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