

Oman	
<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> No income tax. No social security.</p> <p><b>Transfer to participant:</b> No income tax. No social security.</p> <p><b>Sale by participant:</b> No capital gains tax. No social security.</p>
<b>What is the maximum rate of income tax payable in relation to my plan benefits?</b>	None
<b>Income tax rates</b>	There is no individual income tax in Oman.
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	No
<b>Are my plan benefits subject to social security contributions?</b>	No
<b>Employee social security</b>	<p><b>Employee social security (max rate):</b> 8%, made up of:</p> <ul style="list-style-type: none"> <li>• a social insurance contribution of 7% of the employee's gross salary (social insurance for pension fund contribution: old age, disability and non-occupational death and injuries); and</li> <li>• 1% of monthly salary to the job security scheme.</li> </ul> <p>The levies apply to Omani nationals only.</p> <p><b>Employee social security (cap):</b> no cap.</p>
<b>What is the maximum rate of capital gains tax?</b>	None
<b>What is the maximum tax rate payable on dividends?</b>	None
<b>Do I have to report any income in relation to the plan to my local tax authority?</b>	Not applicable.

## 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.

This information was provided by Tapestry Insight Limited for information purposes only and on the basis of comprehensive legal disclaimers found in the OnTap Terms and Conditions. It has not been signed off by local lawyers in your country. Tapestry Insight Limited does not accept any liability for any loss caused by reliance upon this information or by acting upon or refraining from acting in reliance upon this information.

© Tapestry Insight Limited 2025