

## Tax - Employee Notes



Oman	Incentive Plan/LTIP
<b>When will I be taxed in relation to my plan benefits?</b>	<p><b>Grant:</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>	<p>Currently no income tax.</p>
<b>Income tax rates</b>	<p>The Personal Income Tax Law in the Sultanate of Oman was published on 30 June 2025 and is scheduled to take effect on 1 January 2028. An annual income threshold of OMR42,000 has been set, above which a 5% tax rate applies. Income is expected to include salaries, wages, allowances, bonuses, incentives, grants, shares and other benefits in cash or kind; returns from stocks, shares and bonds; and returns from the disposal of stocks, shares, bonds.</p>
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	<p>No</p>
<b>Are my plan benefits subject to social security contributions?</b>	<p>No</p>
<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>	<p>There is currently no tax on capital gains.</p>
<b>What is the maximum tax rate payable on dividends?</b>	<p>There is currently no tax on dividends.</p>
<b>Do I have to report any income in relation to the plan to my local tax authority?</b>	<p>Not applicable.</p>

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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 9 February 2026. Changes in legislation or practice after this date may affect the tax treatment.

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