

Tax - Employee Notes



Qatar	Incentive Plan/LTIP
When will I be taxed in relation to my plan benefits?	<p>Grant: No income tax. No social security.</p> <p>Vesting: No income tax. No social security.</p> <p>Transfer to participant: No income tax. No social security.</p> <p>Sale by participant: No capital gains tax. No social security.</p>
What is the maximum rate of income tax payable in relation to my plan benefits?	None
Income tax rates	There is no individual income tax in Qatar.
Will my employer withhold income tax in relation to my plan benefits?	No
Are my plan benefits subject to social security contributions?	No
Employee social security	<p>Employee social security (max rate): an employee who is a Qatari national and has a pension scheme, must contribute 5% of their salary (i.e. monthly basic salary plus the social allowance as provided for under the Civil Service Law) where the employer is a participating employer in the Qatar pension scheme. An employee who is a GCC national and is subject to a retirement/social allowance scheme in their home country must make a financial contribution, as stipulated by the law of the home country of the employee, where the employer is a participating employer in the Qatar pension scheme.</p> <p>Employee social security (cap): no cap.</p> <p>Note: income received under an incentive plan award will not be considered to be 'salary' for the purposes set out above.</p>
What is the maximum rate of capital gains tax?	<p>None</p> <p>Capital gains from the sale of shares by an individual are exempt from tax, unless part of the individual's business activity.</p>
What is the maximum tax rate payable on dividends?	None
Do I have to report any income in relation to the plan to my local tax authority?	Not applicable.

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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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