

Tax - Payroll Guide - Free shares / RSU

Qatar	
Tax points	<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>
Income tax (maximum rate)	None
Income tax rates	There is no individual income tax in Qatar.
Employer income tax withholding	No
Employer social security withholding	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>
Employer social security	<p>Employer social security (max rate): for employees who are Qatari nationals, the employer must contribute 10% of the employee's 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. If the employee is a GCC national and is subject to a retirement/social allowance scheme in their home country, then the employer must contribute 10% of basic salary where the employer is a participating employer in the Qatar pension scheme.</p> <p>Employer 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>
Tax reporting - Individual	Not applicable.

Tax - Payroll Guide - Free shares / RSU

Tax reporting - Employing company	Yes Report name: Annual Accounts Reporting deadline: within 4 months of Fiscal year end. Payment of tax: see above.
Malus and clawback - Tax points	As there are no applicable taxes payable by the individual, the existence of a malus or clawback clause is not relevant to the moment of tax for the individual.