

KERRY

OurShare

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国家/地区员工税务说明

中国

Country Employee Tax Notes

China



员工税务说明概述了根据凯爱瑞的 OurShare 计划获得的股权的税务处理和个人税务相关责任。

本摘要仅供参考。**您的税务取决于您的个人情况。建议您咨询自己的税务顾问以确认您的个人税务状况。**

本文件中的信息基于 2024 年 1 月的现行税法和惯例，可能会有所变化。

The Employee Tax Notes summarises the tax treatment and individual tax-related responsibilities for shares acquired under Kerry's OurShare Plan.

This summary is for guidance only. **You taxation depends on your personal circumstances. It is recommended that you consult your own tax advisor to confirm your personal tax position.**

The information in this document is based on prevailing tax law and practice as at January 2024 and may be subject to change.

国家/地区税务说明 — 中国

	应税事件	税务处理	雇主动作	参与者行动
注册	✗	-	-	-
每月分摊款额	✗	-	-	-
购买	✗	-	-	-
匹配股权授予	✗	-	-	-
持有期	✗	-	-	-
匹配股权归属	✓	按工资单管理	<p>应根据归属日匹配股权的市场价值缴纳所得税和社会保障金。</p> <ul style="list-style-type: none"> 凯美瑞需要报告应纳税价值并通过工资单预扣应缴税款。 部分股权将在归属后立即出售，以使用适当的税率（卖出以缴税）支付应缴税款。 如果通过“卖出以缴税”收取的税款与实际应缴税款不匹配，将通过工资单进行适当调整。 	-
股息再投资	✓	自我评估	-	<p>应根据再投资的股息价值缴纳所得税。您有责任报告任何股息收入并支付任何应缴税款。股息最高需缴纳 20% 的税款。</p> <p>此外，由于凯美瑞是一家在爱尔兰注册的公司，根据爱尔兰税法，公司必须从您的股息中扣除 25% 的股息预扣税 (DWT)，然后才能将股息再投资于您的额外股权。您可能有资格从爱尔兰税务局获得此金额的退税；有关更多信息，请参阅 EquatePlus 门户库中的“股息信息文件”。如果您希望申请退税或税收抵免，建议您咨询您的个人税务顾问。</p>
出售您的股权	✓	自我评估	-	<p>当您出售通过 OurShare 获得的股权时，您有责任通过个人纳税申报表报告任何应得收益，因为可能需要缴纳资本利得税。</p>

国家/地区税务说明 — 中国

所得税税率

当您在归属期结束后收到您的匹配股权时，这将被视为应税福利。所得税和社会保障将按照通过工资单适用于您的税率适用于您的匹配份额。

所得税税率是累进的。最高税率 **45%** 适用于 **96 万元** 人民币以上的年综合收入。

综合收入包括工资及薪金收入（含激励计划收入，但不包括综合收入以外的资本收益或股息）。由于凯美瑞已向中国有关部门注册了 **OurShare**，因此匹配股权不属于综合收入，可能适用低于此的税率。

养老、失业、医疗、生育、意外、住房等社会保障费率有所不同。北京的组合最高费率为 **22.5%**，上海的组合最高费率 **17.5%**。

北京缴费基数上限为每月 **33891 元**，上海缴费基数上限为每月 **36549 元**。

不同的城市，雇主和员工承担的社会保障福利的百分比以及缴费基数不同。北京的缴费基数最高。

资本利得税

购买的股票 — 购买后价值增加部分需缴纳资本利得税。最高税率为 **20%**。

匹配股权 — 资本利得税适用于归属后的增值部分。最高税率为 **20%**。

个人税务报告

如何通过纳税申报表申报收入？

如果符合以下任何一项，个人应提交纳税申报表：

- 个人从两个或两个以上来源获得综合收入（如来自以下来源的综合收入：工资和薪酬（包括激励计划收入）、服务收入、稿酬和版税），扣除专项扣除后的综合收入结余超过 **60,000 元**；
- 收入来源于一项或多项服务收入、稿酬收入和版税收入，扣除专项扣除后的综合收入结余超过 **60,000 元**；
- 在一个纳税年度内预缴的税款少于该年度所得综合收益的应纳税额；
- 如果纳税人申请退税。

没有关于股权激励的具体申报。报告截止日期为次年 **3 月 1 日至 6 月 30 日**。

Country Tax Notes – China

	Taxable event	Tax Treatment	Employer Action	Participant Action
Enrolment	✘	-	-	-
Monthly Contributions	✘	-	-	-
Purchase	✘	-	-	-
Matching Share Grant	✘	-	-	-
Holding Period	✘	-	-	-
Matching Share Vest	✓	Managed by Payroll	<p>Income tax and social security is due on the market value of the Matching Shares on the vesting date.</p> <ul style="list-style-type: none"> • Kerry is required to report the taxable value and withhold taxes due via payroll. • Some shares will be sold immediately after the vesting to cover the taxes due using appropriate tax rate (Sell-to-Cover). • Appropriate adjustment will be made via payroll if the tax funds collected via Sell-to-Cover does not match the actual taxes due. 	-
Dividend Reinvestment	✓	Self-Assessment	-	<p>Income tax is due on the value of dividends which are reinvested. You are responsible for reporting any dividend income and payment of any tax due. Dividends are subject to tax at up to 20%.</p> <p>In addition, as Kerry is an Irish incorporated company, it is mandatory under Irish tax law for the company to deduct Dividend Withholding Tax (DWT) of 25% from your dividend before the dividend is reinvested into additional shares for you. You may be eligible for tax refund from Irish Revenue for this amount; for more information please refer to the 'Dividend Information Document' in the library on your EquatePlus portal. It is recommended you seek advice from your personal tax advisor should you wish to apply tax refund or tax credit.</p>

Sell Your Shares	✓	Self-Assessment	-	You are responsible for reporting any gains due via your personal tax return when you sell your shares acquired via OurShare, as capital gain tax may be due.
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Country Tax Notes – China

Income Tax Rates

When you receive your matching share after the conclusion of the vesting period, this will be deemed a taxable benefit. Income tax and social security will apply to your matching share as per the tax rate that is applied to you through payroll.

Income tax rates are progressive. The maximum tax of 45% rate applies to yearly comprehensive income over CNY960,000.

The comprehensive income includes income from wages and salaries (including incentive plan income but not capital gains or dividends which fall outside comprehensive income). As Kerry has registered OurShare with the Chinese authorities, the matching shares would fall outside of comprehensive income and a tax rate less than this may apply.

There are different social security rates for pension, unemployment, medical, maternity, accident and housing. The combined maximum rate for Beijing is 22.5% and the combined maximum rate for Shanghai is 17.5%.

The contribution base is capped at RMB33,891 per month in Beijing and RMB36,549 per month in Shanghai.

The percentage of social security benefits borne by employers and employees and the contribution base vary from city to city. The highest contribution base cap is in Beijing

Capital Gains Tax

Purchased Shares - Capital gains tax applies on the increase in value since purchase. A maximum tax rate of 20% applies.

Matching Shares - Capital gains tax applies on the increase in value since vest. A maximum tax rate of 20% applies.

Individual Tax Reporting

How to report the income via tax return?

An individual should file a tax return if any of the following applies:

- the individual receives comprehensive income (i.e. consolidating income from the following sources: wages and salaries (including incentive plan income), income from services, author's remuneration and royalties) from two or more sources and the balance of the comprehensive income after deducting special deductions exceeds RMB60,000;
- the income is received from one or more item of income from services, author's remuneration and royalties, and the balance of the comprehensive income after deducting special deductions exceeds RMB60,000;
- the amount of tax paid in advance during a tax year is less than the amount of tax payable on the comprehensive income received during the year;
- if the taxpayer applies for tax refund.

There is no specific filing in relation to equity related incentives.

The reporting deadline is between 1 March and 30 June of the following year.

The illustration shows a stylized tree with vibrant, multi-colored leaves (yellow, orange, red, green) growing on a green hill. Several people are engaged in gardening activities: one person is watering the tree, another is kneeling nearby, and a third is standing further up the hill with a basket. The background is a dark blue gradient.

Together Grow We

请注意：

1. 凯美瑞集团的任何成员或其任何高管、员工、代理或代表均不会就 OurShare 向您提供任何投资、税务或其他建议。
2. 您是否参与 OurShare 是个人决定，不会对您的雇佣关系产生影响。
3. 凯美瑞股票和您进行的任何投资价值一样，可能会下跌，也可能会上涨。过去的股价表现并不能保证未来的股价表现。
4. 您每月使用您的捐款获得的股票数量将根据购买时的股价和汇率而有所不同。
5. 汇率可能会波动。您接受凯美瑞集团及其任何高管、员工、代理或代表均不对因汇率变动和/或因延迟促成基础股票的销售或转让而造成的任何损失负责。
6. 与您参与 OurShare 相关的信息仅供参考，并不旨在针对您自己的情况。如果您对是否加入有任何疑问，您应寻求合格的独立专业财务建议。凯美瑞集团及其任何高管、员工、代理或代表对根据所提供信息采取的任何行动概不负责。
7. 您参与 OurShare 须遵守计划规则、奖励协议和任何其他通过引用纳入的文件，这些文件可在 OurShare 中心找到。在任何情况下，包括与本网站提供的信息和与 OurShare 相关的其他沟通相冲突，均以计划规则、奖励协议和任何其他通过引用纳入的文件为准。
8. 有时，一些同事可能知道尚未公开的信息，但可能会影响我们的股价（例如，即将到来的年终财务业绩）。如果这适用于您，则可能会影响您交易凯美瑞股票的能力。如果这适用于您，凯美瑞集团可能会与您联系。有关更多详细信息，请参阅我们的《证券交易政策》。

Together Grow We



Please note:

1. No member of Kerry Group plc or any of their officers, employees, agents or representatives is giving you any investment, tax or other advice in relation to OurShare.
2. Whether or not you participate in OurShare is a personal decision which will have no impact on your employment relationship.
3. The value of Kerry shares and any investment you make can go down as well as up. Past share price performance is not a guarantee of future share price performance.
4. The number of shares you acquire each month using your contributions will vary depending on the share price and exchange rate at the time of purchase.
5. Exchange rates can fluctuate. You accept that neither Kerry Group plc and any of their officers, employees, agents or representatives will be liable for any loss due to movements in the exchange rate and/or due to delays in procuring a sale or transfer of the underlying shares.
6. The information provided in connection with your participation in OurShare serves as guidance only and is not intended to be specific to your own position. If you are in any doubt as to whether or not to join, you should seek duly-qualified independent, professional financial advice. Kerry Group plc and any of their officers, employees, agents or representatives cannot be held responsible for any action taken as a result of the information provided.
7. Your participation in OurShare is subject to the Plan Rules, Award Agreement and any other document incorporated by reference, which can be found on the OurShare hub. In all circumstances, including a conflict with the information provided on this website and other communications made in connection with OurShare, then the Plan Rules, Award Agreement and any other document incorporated by reference, will prevail.
8. At times, some colleagues may know information that's not yet public knowledge, but may impact our share price (e.g., upcoming year-end financial results). If this applies to you, it may impact your ability to trade in Kerry shares. You may be contacted by Kerry Group plc should this apply to you. See our Dealing in Securities Policy for more details.