

**KERRY**

# OurShare

 Own part of Kerry

Nota Pajak Karyawan Nasional

Indonesia

Country Employee Tax Notes

Indonesia



Nota Pajak Karyawan merangkum perlakuan pajak dan tanggung jawab terkait pajak individu untuk saham yang diperoleh berdasarkan Program OurShare Kerry

Rangkuman ini hanya untuk panduan. **Perpajakan Anda akan bergantung pada kondisi pribadi Anda. Sebaiknya konsultasikan dengan penasihat pajak untuk mengonfirmasikan posisi pajak pribadi Anda.**

Informasi dalam dokumen ini didasarkan pada undang-undang dan praktik perpajakan yang berlaku per Maret 2023 dan dapat berubah sewaktu-waktu.

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 March 2023 and may be subject to change.

## Nota Pajak Nasional - Indonesia

	Acara kena pajak	Perlakuan Pajak	Tindakan Perusahaan	Tindakan Peserta
Pendaftaran	✘	-	-	-
Kontribusi Bulanan	✘	-	-	-
Pembelian	✘	-	-	-
Hibah Saham Matching	✘	-	-	-
Periode Pemegangan Saham	✘	-	-	-
Pencocokan Saham Vest	✓	Dikelola oleh Penggajian	<p>Pajak penghasilan terutang pada nilai pasar Saham <i>Matching</i> pada tanggal <i>vesting</i>.</p> <ul style="list-style-type: none"> <li>Kerry diminta untuk melaporkan nilai kena pajak dan memotong pajak terutang melalui gaji.</li> <li>Saham tertentu akan segera terjual setelah <i>vesting</i> untuk menutupi pajak terutang menggunakan tarif pajak yang sesuai ("Jual untuk Menutupi").</li> <li>Penyesuaian dengan nilai yang tepat akan dilakukan melalui penggajian jika dana pajak yang dikumpulkan melalui "Jual untuk Menutupi" tidak sesuai dengan utang pajak aktual.</li> </ul>	-
Reinvestasi Dividen	✓	Penilaian Mandiri	-	<p>Pajak penghasilan terutang atas nilai dividen yang diinvestasikan kembali. Tingkat suku bunga maksimum adalah 35%.</p> <p>Anda bertanggung jawab untuk melaporkan setiap penghasilan dividen dan pembayaran utang pajak melalui pengembalian pajak pribadi.</p>
Jual Saham Anda	✓	Penilaian Mandiri	-	<p>Anda bertanggung jawab untuk melaporkan setiap keuntungan yang jatuh tempo melalui pengembalian pajak pribadi Anda saat menjual saham yang diperoleh melalui OurShare, karena pajak penghasilan mungkin harus dibayar atas keuntungan ini.</p>

# Nota Pajak Nasional - Indonesia

## Tarif Pajak Penghasilan

Bila Anda menerima saham matching setelah berakhirnya periode vesting, ini akan dianggap sebagai keuntungan kena pajak. Pajak penghasilan akan dikenakan untuk saham matching sesuai tarif pajak yang berlaku untuk Anda melalui penggajian. Tidak ada jaminan sosial yang dibayarkan.

Berlaku tarif pajak progresif. Tarif pajak maksimum berlaku untuk pendapatan bersih yang dapat dinilai lebih dari IDR 5 Miliar. Tarif pajak maksimum untuk individu adalah 35%.

## Pajak Keuntungan Modal

Saham yang Dibeli - Jika Anda memutuskan untuk menjual saham yang telah dibeli menggunakan kontribusi Anda melalui penggajian, pajak keuntungan modal (CGT) mungkin berlaku. Di Indonesia, ini dipungut sebagai pajak penghasilan. Berlaku untuk setiap penambahan nilai saham sejak pembelian. Tarif pajak maksimum adalah 35%.

Saham Matching - Jika Anda memutuskan untuk menjual saham yang Anda terima sebagai match, pajak keuntungan modal (CGT) mungkin berlaku. Di Indonesia, ini dipungut sebagai pajak penghasilan. Ini berlaku pada setiap penambahan nilai saham sejak vesting. Tarif pajak maksimum adalah 35%.

## Pelaporan Pajak Individu

### Bagaimana cara melaporkan penghasilan melalui pengembalian pajak?

Tidak ada pengisian spesifik sehubungan dengan insentif terkait ekuitas. Namun demikian, pengembalian pajak tahunan Anda harus mencantumkan semua aset, termasuk kepemilikan bunga ekuitas (seperti saham Kerry).

Pengembalian pajak disebut SPT (Surat Pemberitahuan Pajak Tahunan) 1770, SPT 1770 S, atau SPT 1770 SS, tergantung tingkat pendapatan tahunan Anda.

Pengembalian pajak dapat diisi secara online. SPT dapat diunduh dari situs web [di sini](#).

### Kapan batas waktu pelaporan?

SPT harus diisi sebelum 31 Maret.

## Country Tax Notes – Indonesia

	Taxable event	Tax Treatment	Employer Action	Participant Action
<b>Enrolment</b>	✘	-	-	-
<b>Monthly Contributions</b>	✘	-	-	-
<b>Purchase</b>	✘	-	-	-
<b>Matching Share Grant</b>	✘	-	-	-
<b>Holding Period</b>	✘	-	-	-
<b>Matching Share Vest</b>	✓	Managed by Payroll	<p>Income tax is due on the market value of the Matching Shares on the vesting date.</p> <ul style="list-style-type: none"> <li>• Kerry is required to report the taxable value and withhold taxes due via payroll.</li> <li>• Some shares will be sold immediately after the vesting to cover the taxes due using appropriate tax rate (Sell-to-Cover).</li> <li>• Appropriate adjustment will be made via payroll if the tax funds collected via Sell-to-Cover does not match the actual taxes due.</li> </ul>	-
<b>Dividend Reinvestment</b>	✓	Self-Assessment	-	<p>Income tax is due on the value of dividends which are reinvested. The maximum rate is 35%.</p> <p>You are responsible for reporting any dividend income and payment any tax due via your personal tax returns.</p>
<b>Sell Your Shares</b>	✓	Self-Assessment	-	<p>You are responsible for reporting any gains due via your personal tax return when you sell your shares acquired via OurShare, as income tax may be due on this gain.</p>

# Country Tax Notes – Indonesia

## 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 will apply to your matching share as per the tax rate that is applied to you through payroll. No social security is payable.

Progressive rates of tax apply. The maximum tax rate applies to net assessable income over IDR5Billion. The maximum tax rate for an individual is 35%.

## Capital Gains Tax

Purchased Shares - Where you decide to sell the shares that have been purchased using your contributions through payroll, capital gains tax (CGT) may apply. This levied as an income tax in Indonesia. This applies on any on any increase in value of the shares since purchase. The maximum tax rate is 35%.

Matching Shares - Where you decide to sell the shares that you received as a match, capital gains tax (CGT) may apply. This levied as an income tax in Indonesia. This applies on any on any increase in value of the shares since vesting. The maximum tax rate is 35%.

## Individual Tax Reporting

### How to report the income via tax return?

There is no specific filing in relation to equity related incentives. However, your annual tax return must list all your assets, including your ownership of equity interests (such as Kerry shares).

The tax return is called the Annual Income Tax Return (Surat Pemberitahuan Pajak Tahunan) (SPT) 1770, SPT 1770 S or SPT 1770 SS, depending on your annual level of income.

The return can be filed online. The tax return can be downloaded from the website [here](#).

### What's the reporting deadline?

The annual tax return must be filed by 31 March.

# 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.

