

Taxable countries/Sites						
	Australia	Canada	Egypt	Germany	Ireland	Israel
General						
Scholarship award subject to income and/or social tax?	Subject to Fringe Benefit Tax	Yes, only income tax	Yes, but only income tax	Yes, both	Yes, both	Yes, both
Who is taxable? (Employee, Dependent or Intel)	Intel	Dependent	Employee	Employee	Employee	Employee
Intel required to report scholarship income to government?	Yes	No	Yes	Yes	Yes	Yes
Income tax withholding						
Is Intel require to withhold income tax on the scholarship award?	No	No	Yes	Yes	Yes	Yes
Rate that will be applied in payroll	N/A	N/A	Employee marginal rate	Employee marginal rate	Employee marginal rate	Employee marginal rate
Income tax comments	Award regarded as fringe benefit and so Fringe Benefit Tax payable by Intel and normal FBT reporting requirements to be followed. No social security due. No employee reporting requirement	The payer (either the Intel foundation or Scholarship America as the agent) is required to report on T4A slip. If Scholarship America do not issue this, the requirement falls onto Intel foundation. The dependent /student will be responsible to report the income on their income tax return. Scholarship income upto \$500 is exempt from tax.	-	-	-	-
Social tax withholding						
Is Intel require to withhold social tax on the scholarship award?	No	No	No	Yes	Yes	Yes
Rate that will be applied in payroll	N/A	N/A	N/A	Marginal rates	Marginal rates	Marginal rates
comments	-	-	-	-	-	-
Laptop						
Does the laptop position follow the same treatment or something different	Same	Same, but Intel must report on T4A slip.	Same	Same	Same	Same

Employee responsibilities: Whether or not Intel is required to withhold taxes on the scholarship award on your/the recipients behalf, you may still have a requirement to adjust your tax obligation accordingly. It is your responsibility to ensure any required taxes are fully and timely paid, and that required tax returns/payments are accurate.

Non-Taxable Countries/Sites			
	Argentina	Brazil*	Bangladesh**
General			
Scholarship award subject to income and/or social tax?	No	No	No
Is it the employee or dependent who is taxable?	N/A	N/A	N/A
Intel required to report scholarship income to government?	No	No	No
Income tax withholding			
Is Intel require to withhold income tax on the scholarship award?	N/A	N/A	N/A
Rate that will be applied in payroll	N/A	N/A	N/A
Income tax comments	-	-	-
Social tax withholding			
Is Intel require to withhold social tax on the scholarship award?	N/A	N/A	N/A
Rate that will be applied in payroll	N/A	N/A	N/A
comments	* assumes award made direct to institution. If paid direct to dependent, tax position is different	* assumes award made direct to institution. If paid direct to dependent, tax position is different	

Updated 07/07/2020

to report the scholarship award to the government tax authorities and
 rately and timely filed. Please check with the tax authority and/or your

India**						China		Hong Kong		Taiwan		United States		Vietnam
No		No		No		No		No		No		No		N/A
N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A
No		No		No		No		No		No		No		N/A
N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A
N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A
-		-		-		-		-		-		-		-
N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A
N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A
** assumes award made payable direct to institution or the dependent														

Malaysia									
Malaysia		Singapore		Sri Lanka		Thailand		South Korea	
Yes, but only income tax		Yes, both		Yes, but only income tax		Yes, but only income tax		Yes, but only income tax	
Employee		Employee		Employee		Employee		Employee	
Yes		Yes		Yes*		No		No	
Yes		No*		Yes*		No		No	
Employee marginal rate		N/A		Employee marginal rate		N/A		N/A	
-		Singapore does not have a withholding tax regime. Therefore Intel just reports and employee pays tax at a later date		*To the extent that the employee has given consent for withholding to apply, Intel will be required to withhold.		It is the employee who is responsible for reporting the award and paying the tax due in their personal income tax return.		It is the employee who is responsible for reporting the award and paying the tax due in their personal income tax return.	
No		Yes		No		No		No	
N/A		Marginal rates		N/A		N/A		N/A	
Non taxable, no social security and not reportable in payroll		Same		Same		Same		Same	



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