Taxable countries/Sites	Australia	Canada	Egypt	Germany	Ireland	Israel
General			571			
Scholarship award subject to income and/or	Subject to Fringe		Yes, but only			
social tax?	Benefit Tax	Yes, only income tax	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
ncome tax withholding						
s Intel require to withhold income tax on the						
scholarship award?	No	No	Yes	Yes	Yes	Yes
			Employee marginal	Employee	Employee	Employee
Rate that will be applied in payroll	N/A	N/A	rate	marginal rate	marginal rate	marginal rate
		The payer (either the Intel		0	Ű	
		foundation or Scholarship				
	Award regarded	America as the agent) is				
	as fringe benefit	required to report on T4A				
	and so Fringe	slip. If Scholarship				
		America do not issue this,				
		the requirement falls onto				
	and normal FBT	Intel foundation.				
	reporting					
	requirements to	The dependent /student				
	be followed. No	will be responsible to				
	social security	report the income on their				
	due. No employee					
	reporting	Scholarship income upto				
Income tax comments	requirement	\$500 is exempt from tax.	-	-	-	-
Social tax withholding						
s 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		Same, but Intel must				
reatment or something different	Same	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 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 accu

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
	* assumes award made direct to institution. If paid direct to dependent, tax position is	institution. If paid direct to dependent,	
comments	differennt	tax position is differennt	

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Japan	Pakistan	Phillipines	Poland	UK	Costa Rica	Indonesia	Mexico
Yes, but only	Yes, but only	Yes, but only	Yes, only income			Yes, but only income	
income tax	income tax	income tax	tax	Yes, both	Yes, both	tax	Yes, both
			Employee/Depend				,
Employee	Employee	Employee	ent	Employee	Employee	Employee	Employee
No	Yes	No	No	Yes	Yes	No	Yes
No	Yes	No	No	Depends how award paid, see below.	Yes	No	Yes
110	100				100		100
N/A	Employee marginal rate	N/A	N/A	Employee marginal rate	Employee marginal rate	N/A	Employee marginal rate
It is the employee who is responsible for reporting the award and paying the tax due in their personal income tax return.	also be required to declare the	It is the employee who is responsible for reporting the award and paying the tax due in their personal income	younger than 18 the parent (Intel	If award is made to the institution directly, class 1A social security is due for the employer only. The award should then be reported in the employees form P11D. If the award is made to the student then class 1 social security for both employer and employee is due. The award should also be reported through the payroll.	-	It is the employee who is responsible for reporting the award and paying the tax due in their personal income tax return.	
No	No	No	No	Depends how award paid, see below.	Yes	No	Yes
N/A	NO N/A		N/A	Marginal rates	Marginal rates	No N/A	Marginal rates
-	-	-					
Same	Same	Same	Same	Same	Same	Same	Same

t 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	Viet
No	No	No	No	No	N
N/A	N/A	N/A	N/A	N/A	N/
No	No	No	No	No	N
N/A	N/A	N/A	N/A	N/A	N/
N/A	N/A	N/A	N/A	N/A	N/
-	-	-	-	-	-
N/A	N/A	N/A	N/A	N/A	N/
N/A	N/A	N/A	N/A	N/A	N/
** assumes award made payable direct to institution or the dependent					

Malaysia	Singapore	Sri Lanka	Thailand	South Korea	
Yes, but only income		Yes, but only income	Yes, but only income	Yes, but only income	
tax	Yes, both	tax	tax	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 N/A	Yes Marginal rates	No N/A	No N/A	No N/A	
Non taxable, no social security and not reportable in payroll	Same	Same	Same	Same	

