

Employee Share Plan | Generic Tax Information - United States Employees

This is not tax advice and we recommend you to obtain your own tax advice

US Employees

Employees who accept an Employee Share Plan Offer (**the Offer**) to receive Northern Star (**Northern Star** or the **Company**) shares (**the Shares**) will be subject to US income tax on the value of the Shares received. The Company is required to remit income tax directly to the IRS on behalf of employees who receive the Shares. If you accept the Offer, the Company will withhold tax from your pay at the supplemental tax rate¹ based on the value of the Shares. To contribute towards the tax withheld, employees who accept the Offer will also be paid a gross amount of US\$200. Please note that the tax withheld is a pre-payment of your tax for the calendar year and if your marginal tax rate is:

- greater than the amount withheld; additional tax may be payable; or
- less than the amount withheld; you may receive a tax refund after filing your tax return.

Australian employees working in the US

Certain employees may be faced with both Australian and US income tax on the Shares. Where this is the case, foreign income tax offsets or credits may be available to reduce any double taxation. The Company will assist you in this regard, and in-line with the Pogo Tax Policy.

Other Tax Information

Any dividends received in relation to the Shares will generally be taxable income.

Future sales of the Shares may give rise to capital gains tax.

Employees living outside of the US should seek personalised tax advice regarding any potential tax obligations in their country of residence.

We recommend you obtain your own tax advice.

¹ 22% is the supplemental tax rate for US federal income tax withholding. Where applicable, Social Security, Medicare and Unemployment Insurance may also be withheld.