UNITED STATES OF AMERICA

Social security and Personal Income Tax Information

You have been invited to invest in shares of Airbus SE in the context of the **2021 Airbus Employee Share Ownership Plan (2021 ESOP).**

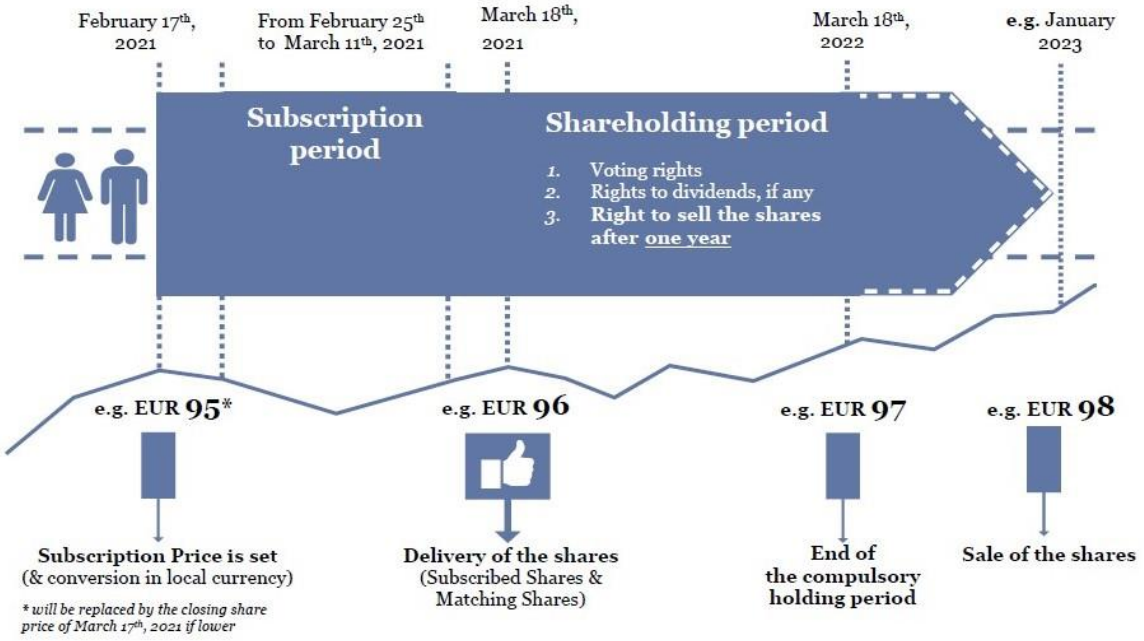
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in United States of America arising from your participation in the **2021 ESOP.**

The tax and social security implications described below apply to you if at all times:

- You are subject to individual income tax in United States of America; and
- You perform your professional activity exclusively in United States of America; and
- You are subject to the mandatory State social security scheme of United States of America.

The information set forth below is based on the individual income tax and social security laws in force in **December 2020** in United States of America. Please keep in mind that the rules may change and affect the individual income tax and/or social security treatment described below. This note is provided to you for information purposes only. It is not relevant if you are in an international mobility situation.

Illustration



This scheme is an illustration only and is not intended to predict the market value of the Airbus Share in the future.

IMPORTANT

Share price evolution on the stock market is unpredictable. When making your decision please remember that the price of Airbus shares can go up or down. Airbus cannot provide you with any financial/tax advice. If you are in any doubt about whether to participate in the 2021 ESOP you should speak to an independent financial/tax advisor.

1. Taxation at the time of subscription of Airbus shares

In 2021 ESOP, you pay the subscription price for a number of Airbus shares (Subscription Shares) and receive additional Airbus shares (Matching Shares) for free thereby reducing the acquisition cost per share.

- You make a taxable benefit corresponding to the difference between the value of all shares delivered to you (Subscription Shares and Matching Shares) and the subscription price that you paid:

  Taxable benefit = market value of the share x total number of shares received - price you paid in total for your purchase

  For tax purposes, the market value is the opening listed price of Airbus SE share on the date of its delivery to you, i.e., on the date of the capital increase to take place on March 18th, 2021.

  This benefit is considered as additional compensation income (ordinary income) and will be reported by your Airbus employer as additional compensation on the employee's Form W-2 for 2021. Ordinary income is taxed **at progressive income tax rates**.

  Further, this additional compensation will be subject to immediate withholding of federal income taxes, payroll taxes (Social Security and Medicare taxes under the Federal Insurance Contributions Act ("**FICA**")), as well as state and local income taxes, depending on the state in which you work or reside.

  The amount of the tax and social security contributions owed by you **will be withheld** by your employer from your salary.

  You will be responsible for reporting the acquisition gain in your annual tax return to be filed before April 15th (extensions are possible) of the year following the purchase of the shares.

- Additionally, you benefit from a facility offered by your employer for payment of the subscription price. Your employer will make an advance for the total amount of your subscription to be repaid through salary deductions in 3 installments of equal amount.

  Such payment facility could trigger taxation if all loans that have been provided to you by your employer **exceed $10,000**. Imputed interests will be imposed on the total amount of the interest-free loan, based on interest rates published by the IRS. The imputed interest will be considered **part of your compensation**.

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **one year**. As long as you will continue to hold your Airbus shares, you will be taxable with respect to dividends if any are distributed by Airbus SE.

Dividends will be subject to a dividend withholding tax in the Netherlands and will then be taxable in your country.

a. Taxation of dividends in the Netherlands

Under Dutch domestic law, dividends paid by Airbus will be subject to a withholding tax in the Netherlands at the time the dividend is declared by the general meeting of shareholders. The rate of the Dutch dividend withholding tax is 15%.

You will receive each year the Form 1099-DIV) evidencing the payment of the Dutch withholding tax.

b. Taxation of dividends in United States of America

The tax rate for dividends that meet the conditions for treatment as "qualified dividend" income is generally either **15% or 20% depending on the income**. Airbus shares will meet these conditions if certain holding periods are satisfied.[1] Non-qualified dividends are taxed at ordinary income tax rates.

For U.S. Federal income tax purposes, the gross amount of any dividend paid on the Airbus shares, including any Dutch withholding tax, will be included in your gross income as dividend income in the year the payment is received.

The amount of any dividend paid in euros, including any Dutch taxes withheld, will be equal to the U.S. dollar value of the euro amount calculated by reference to the spot rate in effect on the date the dividend is includible in income. Calculation will be made with respect to the U.S. dollar equivalent regardless of whether you actually convert the euros into U.S. dollars.

Subject to certain conditions and limitations, you may claim the Dutch withholding tax that was collected on any dividends paid to you as **a credit against your U.S. federal income tax liability or alternatively as a deduction**.

In general, FICA taxes are not imposed on dividend income. However, your dividend income **may be subject to a 3.8% Medicare tax**. This tax is imposed on net investment income, which generally includes income from dividends, if a taxpayer's modified adjusted gross income is higher than a threshold amount. The amount of net investment income subject to this tax is the lesser of (a) total net investment income; or (b) the amount of a taxpayer's modified adjusted gross income that exceeds $200,000 for single filers ($250,000 for married couples filing jointly).

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired under the 2021 ESOP for a **period of one year**. In practice, you will be able to sell your shares **from March 19th, 2022**. End of the holding period is not a taxable event.

Taxation will take place at the time of sale of your shares, if you make a capital gain. The deductibility of capital losses is subject to certain limitations.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the cost basis of the shares minus the transaction costs (e.g. broker's fees).

The capital gain will be subject to tax as **long-term capital gain** considering that your Airbus shares must be held during **at least one year.**

Long-term capital gain is taxed **at the rate of 20%**.

In general, FICA taxes are not imposed on capital gains from the sale of shares. However, your capital gain **may be subject to the 3.8% Medicare tax** on net investment income described under the above section on taxation of dividends. Net investment income includes capital gains.

In practice, your Airbus employer is not required to withhold taxes when shares are sold. **You are responsible for paying** the taxes due upon the sale or disposition of shares.

The capital gains must be declared in your annual income tax return for the year during which the gain was received or made available to you.

[1] i.e., if the shares have been held for more than 60 days during the 121-day period that begins 60 days before the "ex-dividend date" (i.e., the first date following the declaration of a dividend on which the buyer of a stock is not entitled to receive the next dividend payment)

4. Reporting requirements

In any year in which you recognize income or gains related to the Airbus shares for which you subscribe, you will be required to report the relevant amount(s) on your annual federal income tax form (e.g., Form 1040) and any applicable state or local tax form.

Additionally, in case your shares are held with the French custodian (Société Générale Securities Services), you will be required to include a Form 8938 with your annual federal income tax form to disclose "specified foreign financial assets" that exceed a minimum threshold (which can be as low as $50,000). Foreign securities, such as Airbus shares, are considered to be "specified foreign financial assets".

Another reporting requirement is established under the Bank Secrecy Act, which requires U.S. persons who have financial interest in aggregate exceeding $10,000 in a foreign bank, foreign securities or other foreign financial account to file a FinCEN Form 114, Report of Foreign Bank and Financial Accounts ("**FBAR**") annually.

However, such U.S. persons are not required to file an FBAR with respect to foreign securities that are held in an account with a financial institution located in the United States and the persons may not directly access their foreign holdings.

Thus, if your Airbus shares are held in accounts maintained by Computershare, the U.S. financial institution, such shares do not need to be counted against the filing thresholds for Form 8938 and FBAR. On the other hand, reporting requirements must be considered if your shares are held in account maintained by Société Générale Securities Services.

You should consult your tax advisor to make determinations with respect to obligations to file the Form 8938 and FBAR.

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