

Employer Mandatory Social Charges		29/03/2018		0.03778		
Employees	Country	MONTHLY SALARY	Mandatory Employer Social Charges %	Employer Social Charges Total	Total Per employee	Comment
Employees	Pays	Salaire Brut Mensuel	Charges patronales obligatoires %	Charges patronales totales	total par employe	
1	Albania	\$4,500.00	16.70%	\$725	\$4,725	
1	Algeria	\$4,500.00	28.00%	\$1,260	\$5,760	
1	Angola	\$4,500.00	20.75%	\$933.75	\$5,434	Social charges include 1.5 months per year of service. One month deposit needed.
1	Argentina	\$4,500.00	24.00%	\$1,080.00	\$5,580	
1	Australia	\$4,500.00	17.95%	\$808	\$5,308	
1	Austria	\$4,500.00	31.25%	\$1,406	\$5,906	Parts of Social charges capped at a maximum salary of €71,820 per year
1	Belize	\$4,500.00	2.00%	\$90	\$4,590	
1	Belgium	\$4,500.00	35.00%	\$1,575	\$6,075	Special Charges include 10% end of services indemnity
1	Bangladesh	\$4,500.00	11.00%	\$495	\$4,995	
1	Bolivia	\$4,500.00	14.00%	\$630	\$5,130	
1	Bosnia	\$4,500.00	12.20%	\$549	\$5,049	
1	Bulgaria	\$4,500.00	19.62%	\$883.82	\$4,763	Limit for portion of social charges is BGN2600 per month
1	Brazil	\$4,500.00	68.00%	\$3,060	\$7,560	VAT on everything social charges negligible but there is a 5% end of service indemnity.
1	Cambodia	\$4,500.00	6.00%	\$270	\$4,770	
1	Canada	\$4,500.00	12.00%	\$540	\$5,040	
1	Cape Verde	\$4,500.00	15.00%	\$675	\$5,175	
1	Chad	\$4,500.00	22.50%	\$1,013	\$5,513	Employer social charges have a cap of CFA 500 000/employee
1	Chile	\$4,500.00	13.00%	\$585	\$5,085	
1	China	\$4,500.00	13.00%	\$585	\$5,085	There is a cap of contribution base around CNY14,200, so that the total social charges will be around CNY6390. USD2026.68
1	Colombia	\$4,500.00	45.00%	\$2,025	\$6,525	
1	Colombia	\$4,500.00	30.02%	\$1,351	\$5,851	
1	CONGO DRC	\$4,500.00	23.30%	\$1,049	\$5,549	
1	Congo - Brazzaville	\$4,500.00	27.70%	\$1,247	\$5,747	
1	Costa Rica	\$4,500.00	28.34%	\$1,275	\$5,775	Provision for severance pay is 3.33% of salary
1	Cote d'Ivoire	\$4,500.00	24.00%	\$1,080	\$5,580	
1	Croatia	\$4,500.00	17.50%	\$788	\$5,288	The employer social charge of 17.2% applies to all remuneration levels.
1	Cyprus	\$4,500.00	22.50%	\$1,013	\$5,513	
1	Czech Republic	\$4,500.00	42.00%	\$1,890	\$6,390	
1	Denmark	\$4,500.00	1.00%	\$45	\$4,545	Social charge figure includes Allianz medical cover - normally provided at AED3300 per month per employee.
1	DUBAI/Abu Dhabi	\$4,500.00	12.50%	\$563	\$5,063	
1	Egypt	\$4,500.00	3.00%	\$135	\$4,635	
1	Estonia	\$4,500.00	33.00%	\$1,485	\$5,985	
1	Finland	\$4,500.00	24.50%	\$1,103	\$5,603	
1	France	\$4,500.00	48.00%	\$2,160	\$6,660	Maximum salary for social security = Euro 78,000 per year. Health and long term nursing care is 8.575% capped at €4425 per month or €53100 per year.
1	Germany	\$4,500.00	22.05%	\$992	\$5,492	
1	Ghana	\$4,500.00	12.00%	\$540	\$5,040	
1	Greece	\$4,500.00	21.42%	\$964	\$5,464	
1	Guatemala	\$4,500.00	12.67%	\$570	\$5,070	
1	Guinea	\$4,500.00	24.00%	\$1,080	\$5,580	
1	Hong Kong	\$4,500.00	5.00%	\$225	\$4,725	In Hong Kong the Mandatory Provident Fund MPF is 5% but capped at HKD1500 per month
1	Hungary	\$4,500.00	23.50%	\$1,058	\$5,558	
1	Iceland	\$4,500.00	16.80%	\$756	\$5,256	
1	India	\$4,500.00	13.80%	\$621	\$5,121	See Comments Tab-Provident fund based on basic salary which is only 40% of total gross salary
1	Indonesia	\$4,500.00	3.00%	\$135	\$4,635	Annual wage report is USD200 per year.
1	Ireland	\$4,500.00	10.75%	\$484	\$4,984	
1	Italy	\$4,500.00	41.12%	\$1,851	\$6,351	Includes end of service accrual FR
1	Japan	\$4,500.00	15.00%	\$675	\$5,175	
1	Jersey	\$4,500.00	8.50%	\$383	\$4,883	
1	Kosovo	\$4,500.00	5.00%	\$225	\$4,725	
1	Korea	\$4,500.00	10.00%	\$450	\$4,950	
1	Latvia	\$4,500.00	24.10%	\$1,085	\$5,585	
1	Lebanon	\$4,500.00	8.20%	\$369	\$4,869	
1	Lithuania	\$4,500.00	17.00%	\$765	\$5,265	
1	Luxembourg	\$4,500.00	15.00%	\$675	\$5,175	
1	Macedonia	\$4,500.00			\$4,500	
1	Madagascar	\$4,500.00			\$4,500	
1	Malawi	\$4,500.00	18.00%	\$810	\$5,310	
1	Maldives	\$4,500.00	28.20%	\$1,269	\$5,769	
1	Malaysia	\$4,500.00	15.00%	\$675	\$5,175	
1	Malawi	\$4,500.00	10.73%	\$483	\$4,983	Employers social security is calculated 10% of Gross Salary to a maximum of €45.58 per week (weeks in a month are decided by the number of Mondays in each month. The calculation shown uses 5 Mondays to be on the safe side)
1	Malta	\$4,500.00	10.30%	\$464	\$4,964	
1	Mexico	\$4,500.00	26.80%	\$1,206	\$5,706	
1	Montenegro	\$4,500.00	25.70%	\$1,157	\$5,657	
1	Morocco	\$4,500.00	26.80%	\$1,206	\$5,706	
1	Mozambique	\$4,500.00	5.50%	\$248	\$4,748	
1	Netherlands	\$4,500.00	21.20%	\$954	\$5,454	
1	New Zealand	\$4,500.00	6.50%	\$293	\$4,793	
1	Namibia	\$4,500.00	0.50%	\$23	\$4,523	
1	Niger	\$4,500.00	16.50%	\$743	\$5,243	
1	Norway	\$4,500.00	16.10%	\$725	\$5,225	
1	Paraguay	\$4,500.00	24.00%	\$1,080	\$5,580	
1	Pakistan	\$4,500.00	4.00%	\$180	\$4,680	
1	Papua New Guinea	\$4,500.00	22.00%	\$990	\$5,490	
1	Puerto Rico	\$4,500.00	7.50%	\$338	\$4,838	Portions of the Employer social charges are levied on remuneration only up to a limit of PEN133,290 per annum but other social charges are levied on all remuneration.
1	Poland	\$4,500.00	20.60%	\$927	\$5,427	
1	Portugal	\$4,500.00	23.75%	\$1,069	\$5,569	
1	Romania	\$4,500.00	28.00%	\$1,260	\$5,760	
1	Russia	\$4,500.00	17.00%	\$765	\$5,265	
1	Saudi Arabia	\$4,500.00	12.35%	\$556	\$5,056	Social charge includes 8.33% end of service charge. The extra charges include annual ticket home, medical insurance, visa renewal fees and air ticket
1	Senegal	\$4,500.00	4.00%	\$180	\$4,680	
1	Serbia	\$4,500.00	17.90%	\$806	\$5,306	
1	Sierra Leone	\$4,500.00	10.00%	\$450	\$4,950	
1	Singapore	\$4,500.00	18.00%	\$810	\$5,310	
1	Slovakia	\$4,500.00	35.00%	\$1,575	\$6,075	Other costs are meal allowances plus vacation allowance based on 70% of the monthly average wage in Slovakia
1	Slovenia	\$4,500.00	16.04%	\$722	\$5,222	
1	South Africa	\$4,500.00	5.00%	\$225	\$4,725	
1	South Korea	\$4,500.00	10.00%	\$450	\$4,950	In Spain by law an employee who is hired/made redundant/dis/retires is eligible for 33 day of termination indemnity per year of service. Euro 3803.70per month is the limit for application of social charges
1	Spain	\$4,500.00	35.00%	\$1,575	\$6,075	
1	Sweden	\$4,500.00	31.42%	\$1,414	\$5,914	No salary limit for social charges
1	Switzerland	\$4,500.00	19.97%	\$898	\$5,398	The pension portion of social charges can be limited to a salary of approx CHF58,000 per year.
1	Taiwan	\$4,500.00	14.00%	\$630	\$5,130	
1	Tanzania	\$4,500.00	13.00%	\$585	\$5,085	
1	Thailand	\$4,500.00	5.00%	\$225	\$4,725	Social charges limited to THB750 per month. End of year charge of \$300 per employee is included.
1	Turkey	\$4,500.00	17.80%	\$801	\$5,301	VAT on the fee only
1	UAE LOCAL STAFF	\$4,500.00	12.50%	\$563	\$5,063	Allianz medical cover is normally provided at AED800 per month per employee but this is not mandatory
1	UAE Expat SEE SEPARATE SPREADSHEET	\$4,500.00		\$293	\$4,793	Allianz medical cover is normally provided at AED800 per month per employee but this is not mandatory
1	Uganda	\$4,500.00	10.00%	\$450	\$4,950	
1	UK	\$4,500.00	13.80%	\$621	\$5,121	
1	Ukraine	\$4,500.00	22.00%	\$990	\$5,490	
1	United States	\$4,500.00	15.30%	\$688	\$5,188	Social charges capped at UAH36250 per month
1	Vietnam	\$4,500.00	8.00%	\$360	\$4,860	