

Employer Mandatory Social Charges		29/03/2018		0.03778	
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*The chart below shows the MANDATORY social security and other charges payable when firms employ staff in various countries. Social security charges do not usually change radically from one year to another; changes at the margin are usually effective at the start of each year. The list is never quite up to date but is a pretty accurate guide to staff costs in about 100 countries. We update it every 3 or 4 months.*

Employees	Country	MONTHLY SALARY	Mandatory Employer Social Charges %	Employer Social Charges Total	Total Per employee	Comment
Employes	Pays	Salaire Brut Mensuel	Charges patronales obligatoires %	Charges patronales totales	total par employe	
1	<b>Albania</b>	\$4,500.00	16.70%	\$218	<b>\$4,718</b>	
1	<b>Algeria</b>	\$4,500.00	28.00%	\$1,260	<b>\$5,760</b>	
1	<b>Angola</b>	\$4,500.00	20.75%	\$933.75	<b>\$5,434</b>	Social charges include 1.5 months per year of service. One month deposit needed.
1	<b>Argentina</b>	\$4,500.00	24.00%	\$ 1,080.00	<b>\$5,580</b>	\$60 local bank fees one month deposit needed
1	<b>Australia</b>	\$4,500.00	17.95%	\$808	<b>\$5,308</b>	1) One time set up fee equal to 1 month fee will be applied. 2) Annual wage report is USD170 per year.
1	<b>Austria</b>	\$4,500.00	31.25%	\$1,406	<b>\$5,906</b>	Parts of Social charges capped at a maximum salary
1	<b>Belize</b>	\$4,500.00	2.00%	\$90	<b>\$4,590</b>	
1	<b>Belgium</b>	\$4,500.00	35.00%	\$1,575	<b>\$6,075</b>	
1	<b>Bangladesh</b>	\$4,500.00	11.00%	\$495	<b>\$4,995</b>	Social Charges include 10% end of services indemnity

1	Bolivia	\$4,500.00	14.00%	\$630	\$5,130	
1	Bosnia	\$4,500.00	32.00%	€1,440	\$5,940	
1	Bulgaria	\$4,500.00	18.50%	\$208.10	\$4,708	Limit for portion of social charges is BGN2200 per month
1	Brazil	\$4,500.00	68.00%	\$3,060	\$7,560	VAT on everything
1	Cambodia	\$4,500.00	6.00%	\$270	\$4,770	VAT on everything social charges negligible but there is a 5% end of service indemnity.
1	Canada	\$4,500.00	12.00%	\$1,031	\$5,531	
1	Cape Verde	\$4,500.00	15.00%	\$675	\$5,175	

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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%	\$1,013	\$5,513	VAT on the fee only
1	China	\$4,500.00	45.00%	\$1,031	\$5,531	There is a cap of contribution base around CNY14200, so that the total social charges will be around CNY6390, USD1030.68
1	Colombia	\$4,500.00	30.02%	\$1,351	\$5,851	\$60 local bank fees one month deposit needed
1	CONGO DRC	\$4,500.00	22.30%	\$1,004	\$5,504	One time set up equal to one month's charges plus Euro450 per year for annual charges

1	<b>Congo - Brazzaville</b>	\$4,500.00	27.70%	\$1,247	<b>\$5,747</b>	One time set up equal to one month's charges plus Euro450 per year for annual charges
1	<b>Costa Rica</b>	\$4,500.00	28.34%	\$1,275	<b>\$5,775</b>	Provision for severance pay is 5.33% of salary
1	<b>Cote d'Ivoire</b>	\$4,500.00	24.00%	\$1,080	<b>\$5,580</b>	One time set up equal to one month's charges plus Euro450 per year for annual charges
1	<b>Croatia</b>	\$4,500.00	17.50%	\$788	<b>\$5,288</b>	The employer social charge of 17.2% applies to all remuneration levels.
1	<b>Cyprus</b>	\$4,500.00	12.50%	\$563	<b>\$5,063</b>	
1	<b>Czech Republic</b>	\$4,500.00	42.00%	\$1,890	<b>\$6,390</b>	
1	<b>Denmark</b>	\$4,500.00	1.00%	\$18	<b>\$4,518</b>	Include end of service accrual TFR
1	<b>DUBAI/Abu Dhabi</b>	\$4,500.00	12.50%	\$746	<b>\$5,246</b>	Social charge figure includes Allianz medical cover -- normally provided at AED1200 per month per employee.
1	<b>Egypt</b>	\$4,500.00	3.00%	\$135	<b>\$4,635</b>	
1	<b>Estonia</b>	\$4,500.00	33.00%	\$1,669	<b>\$6,169</b>	
1	<b>Finland</b>	\$4,500.00	24.50%	\$1,103	<b>\$5,603</b>	
1	<b>France</b>	\$4,500.00	48.00%	\$2,160	<b>\$6,660</b>	
1	<b>Germany</b>	\$4,500.00	22.05%	\$992	<b>\$5,492</b>	Maximum salary for social security = Euro 71,400 per year.

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Employees	Country	MONTHLY SALARY	Mandatory Employer Social Charges %	Employer Social Charges Total	Total Per employee	Comment
1	Ghana	\$4,500.00	13.00%	\$585	\$5,085	
1	Greece	\$4,500.00	28.60%	\$1,585	\$6,085	
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%	\$248	\$4,748	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 USD220 per year.
1	Ireland	\$4,500.00	10.75%	\$484	\$4,984	
1	Italy	\$4,500.00	41.12%	\$740	\$5,240	Includes end of service accrual TFR
1	Japan	\$4,500.00	15.00%	\$675	\$5,175	
1	Kenya	\$4,500.00	8.50%	\$153	\$4,653	
1	Kosovo	\$4,500.00	5.00%	\$225	\$4,725	
1	Korea	\$4,500.00	10.00%	\$450	\$4,950	One time set up fee equal to 1 month fee will be applied.2) Annual wage report is USD220 per year.
1	Latvia	\$4,500.00	24.10%	\$1,085	\$5,585	

1	Lebanon	\$4,500.00	8.50%	\$383	\$4,883	
1	Lithuania	\$4,500.00	32.00%	\$1,440	\$5,940	
1	Luxembourg	\$4,500.00	15.00%	\$675	\$5,175	
1	Macedonia	\$4,500.00			\$4,500	
1	Madagascar	\$4,500.00	18.00%	\$75	\$4,575	

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1	Mali	\$4,500.00	28.50%	\$1,283	\$5,783	
1	Malaysia	\$4,500.00	15.00%	\$850	\$5,350	One time set up fee equal to 1 month fee will be applied.2) Annual wage report is USD220 per year.
1	Malawi	\$4,500.00	10.73%	\$483	\$4,983	
1	Malta	\$4,500.00	7.50%	\$338	\$4,838	Employers social security is calculated 10% of Gross Salary to a maximum of €43.85 per week (weeks in a month are decided by the number of Monday's in each month.
1	Mexico	\$4,500.00	26.80%	\$1,206	\$5,706	

1	Montenegro	\$4,500.00	23.90%	\$1,076	\$5,576	
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	0.90%	\$41	\$4,541	
1	Niger	\$4,500.00	16.90%	\$761	\$5,261	
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	12.00%	\$540	\$5,040	
1	Puerto Rico	\$4,500.00	7.50%	\$338	\$4,838	
1	Poland	\$4,500.00	20.60%	\$927	\$5,427	Portions of the Employer Social Charges are levied on remuneration only up to a limit of PLN127,890 per annum but other social charges are levied on all remuneration.
1	Portugal	\$4,500.00	23.75%	\$1,069	\$5,569	

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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	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	
1	Slovenia	\$4,500.00	16.04%	\$722	\$5,222	Other costs are meal allowances plus vacation allowance based on 70% of the monthly average wage in Slovenia .
1	South Africa	\$4,500.00	5.00%	\$225	\$4,725	One time set up fee equal to 1 month fee will be applied.2) Annual wage report is USD220 per year.
1	South Korea	\$4,500.00	10.00%	\$450	\$4,950	
1	Spain	\$4,500.00	35.00%	\$1,313	\$5,813	In Spain by law an employee who is fired/made redundant/dies/retires is eligible for 33 days of termination indemnity per year of service. Euro 3751 per month is the limit for application of social charges
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	VAT on Fee
1	Tanzania	\$4,500.00	13.00%	\$585	\$5,085	

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1	Thailand	\$4,500.00	5.00%	\$21	\$4,521	Social charges limited to THB750 per month. End of year charge of \$300 per employee is included. VAT is added to salary + social charges+ the fee. VAT apply to total invoice including salary, our service and employer cost, except expense reimbursement claim.
1	Turkey	\$4,500.00	17.80%	\$801	\$5,301	VAT on the fee only
1	UAE LOCAL STAFF	\$4,500.00	12.50%	\$746	\$5,246	Allianz medical cover is normally provided at AED800 per month per employee but this is not mandatory
1	UAE Expats 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%	\$621.00	\$5,121	
1	Ukraine	\$4,500.00	22.00%	\$301	\$4,801	Social charges capped at UAH36250 per month
1	United States	\$4,500.00	15.39%	\$693	\$5,193	



1	Vietnam	\$4,500.00	8.00%	\$360	<b>\$4,860</b>	
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