



INTERNATIONAL COMPARISON 2023

Newsletter July



What's in this issue:

"Employer obligations when employing workers abroad"

Antea International Comparison is a quarterly publication that provides you an overview of trends and international tax developments by comparing tax issues in different legislations around the world, that may affect those doing business in multiple locations.

Constant legislative, regulatory, and judicial changes, along with globalization, economic shifts, and operational adjustments, are challenging issues. Now more than ever, in an increasingly globalized world, companies must have a total perspective and

awareness of tax issues, and this publication aims to cover key tax topics which should be of interest to businesses operating internationally.

This edition includes numerous country focus pieces, in which it is analyzed the obligations that employers faces when hiring workers abroad.

We hope that you find this publication helpful.

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AUSTRIA

1. Obligations as employer		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Withholding and payment of wage tax	No (voluntarily possible)	Yes
	Observance of the regulations of national labor law	Yes	Yes
	Continued payment of wages in case of sickness (Longer periods possible, depending on the length of the employment relationship)	(in principle) 6 weeks	(in principle) 6 weeks

2. Wage taxes		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	No (voluntarily possible)	Yes
	Surcharge - Taxable Income up to EUR 11.693	0%	
	Surcharge - Taxable Income EUR 11.693 - EUR 19.134	20%	
	Surcharge - Taxable Income EUR 19.134 - EUR 32.075	30%	
	Surcharge - Taxable Income EUR 32.075 - EUR 62.080	41%	
	Surcharge - Taxable Income EUR 62.080 - EUR 93.120	48%	
	Surcharge - Taxable Income EUR 93.120 - EUR 1.000.000	50%	
	Surcharge - Taxable Income above EUR 1.000.000	55%	

3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
	Pension Insurance	12,55%	10,25%
	Unemployment Insurance	3,00%	3,00%
	Health Insurance	3,78%	3,87%
	Insolvency fund levy	0,10%	-

4. Main terms of employment contract	Type and place of activity	employment contract	
	Scope of activity (working hours)	(in principle) 8 hours a day / 40 hours a week	
	Amount of remuneration/special payments	depending on the employment contract or collective agreement	
	Minimum Wage	no uniform minimum wage (depending on the collective agreement)	
	Minimum annual holiday	25 working days for a five-day week	
	Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	1 month	
	Longer notice period depending on the duration of the employment relationship	For the employer In the first and second year of service: six weeks After the end of the second year of service: two months After the end of the fifth year of service: three months After the end of the 15th year of service: four months After the end of the 25th year of service: five months	
	Probationary period	max. 1 month	
	notice period within probationary period	no requirement to observe notice periods	
	Extraordinary dismissal for serious reasons (e.g. theft)	possible without notice	
	Fixed-term employment contracts are permissible. "Chain employment relationships" requires objective reasons. Otherwise this leads to a permanent employment relationship. After the end of the fixed-term, the employment contract ends without the need for termination.	-	
6. Work permit for foreign employees	Employer and employee usually owe half each	employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO	YES

BRAZIL

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
1. Obligations as employer	Registration as employer at Federal Employment Agency (Bundesagentur für Arbeit)	Yes	Yes
	Registration at trade association for professional accident insurance	No	No
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Withholding and payment of wage tax	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	continued payment of wages in case of sickness	15 days	15 days
2. Wage taxes		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes	Yes
	Surcharge - Taxable Income up to EUR 4.870	-	-
	Surcharge - Taxable Income EUR 4870 - EUR 6.521	8%	8%
	Surcharge - Taxable Income EUR 6.521 - EUR 8.656	15%	15%
	Surcharge - Taxable Income EUR 8.656 - EUR 10.764	23%	23%
	Surcharge - Taxable Income above EUR 10.764	28%	28%
Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)	0,0%	0,0%	

	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
3. Social security expenses	Pension Insurance	20%	7,5% to 14%
	Unemployment Insurance		
	Nursing care Insurance with Children		
	Nursing care Insurance without Children		
	Health Insurance		
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)		
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)		
	Sistema S	up to 5%	0,00%
	Insurance for work accidents	1% to 6%	0,00%
4. Main terms of employment contract	Type and place of activity	-	
	Scope of activity (working hours)	44 hours / week	
	Amount of remuneration/special payments	-	
	Minimum Wage	250 EUR / month	
	Minimum annual holiday	30 days / years	
	Notice Periods/probationary period	see below 5.	

5. Rules for termination of the employment contract	Minimum notice period for employee	30 days	
	Longer notice period depending on the duration of the employment relationship	1 additional day per year of work - maximum of 90 days	
	Probationary period	max. 90 days	
	notice period within probationary period	half of days remaining to the end of probationary period	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	there's no notice period for extraordinary dismissal for serious reasons. This rule is general, no matter how many employees company has.	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible		
	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)		
Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.			
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	YES	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	YES	YES



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BULGARIA

1. Obligations as employer	Preparation of payroll	Yes
	Withholding and payment of social security	Yes
	Withholding and payment of wage tax	Yes
	Observance of the regulations of national labor law	Yes
	Continued payment of wages in case of sickness	3 days
2. Wage taxes	Wage tax is owed by employee	Yes
	Wage tax must be withheld and paid by the employer	Yes
	Wage tax	10%
	Regulatory recognised costs Civil contract	25%



	Social security contributions have to be withheld and paid by the employer		Employer		Employer		
	type of social insured	Fund	Born before 1960	Born after 1959	Born before 1960	Born after 1959	
3. Social security expenses	Third category	Social Security Contributions for Social Security Funds (SSF)	13,72%	10,92%	10,58%	8,38%	
	First category and Second category	Social Security Contributions for Social Security Funds (SSF)	16,72%	13,92%	10,58%	8,38%	
	First category, Second category, Third category	Universal pension fund	2,80%	2,80%	2,20%	2,20%	
	First category	Professional pension fund	12,00%		-		
	Second category	Professional pension fund	7,00%		-		
	First category, Second category, Third category	Health insurance	4,80%		3,20%		
	First category, Second category, Third category	Health insurance Nopaid leave	8% (on of the half minimum salary)		-		
	First category, Second category, Third category	Health insurance Sick leave	4,80%		-		
	First category, Second category, Third category	Health insurance Sick leave after the first 3 days	4.8% (on of the minimum salary)		-		
	Compensation Social Insurance art. 222/1	Social Insurance art. 222/1	11,02%	8,22%	8,78%	6,58%	
	Civil contract	Pension fund	11,02%	8,22%	8,78%	6,58%	
	Civil contract	Health insurance	4,8%		3,2%		
	According to KID (Local Qualificator of Economic Activity)-2008		Fund	Born before 1960	Born after 1959	Born before 1960	Born after 1959
		Codes: 03,29,55,58,59,62,63,64,65,66,69,73,75,94,96,97,98	Labor Accidents Fund	0,40%		-	
		Codes: 14,15,18,26,45,47,56,60,70,71,72,74,78,79,82,85,86,88,91,92,93,95,99	Labor Accidents Fund	0,50%		-	
		Codes: 01,06,10,11,19,27,32,37,46,51,61,80,8,90	Labor Accidents Fund	0,70%		-	
	Codes: 12,17,20,21,22,25,28,30,35,36,52,53,81	Labor Accidents Fund	0,90%		-		
	Codes: 02,05,07,08,09,13,16,23,24,31,33,38,39,41,42,43,49,50,68,77	Labor Accidents Fund	1,10%		-		

4. Main terms of employment contract	Scope of activity (working hours)	Max 12 hours per day /subject to legal requirements for rest and standard hours for the month/	
	Minimum salary	780 BGN	
	Minimum monthly amount of insurance income	Depends on the main economic activity of the company and the qualification groups of professions, according to Annex 1A to Article 9, paragraph 2 of the State Social Insurance Budget Act.	
	Maximum monthly amount of insurance income	3400 BGN	
	Minimum annual holiday	20 days	
	Probationary period permanent contract	max 6 months	
	Probationary period fixed-term contract till 1 Year	max 1 month	
	Probationary period fixed-term contract more 1 Year	max 6 months	
	Notice Periods /same for both parties/	max 3 months	
5. Rules for termination of the employment contract	Termination by mutual agreement of the parties		
	Termination of employment by the employee with notice		
	Termination of the employment contract by the employee without notice		
	Termination of the employment contract by the employer with notice		
	Termination of the employment contract by the employer without notice		
	Termination of the employment contract at the initiative of the employer in exchange for agreed compensation		
	Disciplinary dismissal		
	Protection against Dismissal	In cases of termination of the employment contract by the employer with or without notice ,employer must comply with the protection against dismissal the Article 333 of the Labour Code	
6. Work permit for foreign employees		Employee residing in EEA State	Employee residing in non EEA State
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO	YES

COLOMBIA

There are no legal limitations for a worker to provide his services from abroad in favor of a Colombian company

1. Obligations as employer		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Preparation of payroll	-	-
	Social Security Benefit Payments	-	-
	Withholding and payment of wage tax	-	-
	Observance of the regulations of national labor law	-	-
	Continued payment of wages in case of sickness	-	-
	Recognition of salary in local residence currency of the collaborator	-	-

2. Wage taxes	Payments or account credits for consultancies, technical services and technical assistance, provided by people who are not residents or established in Colombia, are subject to withholding at the single rate of twenty percent (20%), an income tax title, whether they are provided in the country or from abroad.	
	Full rate - Art.408 (Estuto Tributario Colombia)	20%
	If the employee is in a jurisdiction where Colombia has signed a double taxation agreement	10%
	If the employee is in a jurisdiction where Colombia has signed a double taxation agreement	0%
	More information: https://www.dian.gov.co/normatividad/convenios/Paginas/ConveniosTributariosInternacionales.aspx	
	Agreements to eliminate double taxation in income Tax	Effective date
	Japan	September 4, 2022
	France	January 1, 2022
	Italy	October 7, 2021
	Great Britain and Northern Ireland	December 13, 2019
Czech Republic	May 6, 2015	
Portugal	January 30, 2015	

2. Wage taxes	India	July 7, 2014
	South Korea	July 3, 2014
	Mexico	July 11, 2013
	Canada	July 12, 2012
	Switzerland	January 1, 2012
	Chile	December 22, 2009
	Spain	October 23, 2008
	Andean Community (Colombia, Ecuador, Peru, Bolivia)	January 1, 2005

3. Social security expenses	<p>It is important to mention that the coverage of the pension, health and occupational risk subsystems (and therefore the obligation to register the worker in Colombia), depends on the personal provision of the service in Colombian territory.</p> <p>A Colombian company could refrain from carrying out the local affiliation process, and avoid paying contributions to health and occupational risks, as long as the worker remains abroad, since as a general rule, affiliation and payment of contributions are mandatory for workers residing in Colombia, and the assistance and economic benefits of these entities will only have coverage in national territory.</p> <p>It is recommended that Colombian companies that intend to allow remote work from another country, guarantee worker coverage in health and occupational risks, analyzing the possibility of acquiring a local coverage or international policy that guarantees health and risk coverage, which contemplates the recognition of similar or superior benefits to those provided for in the Colombian SGSSI.</p>	
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4. Main terms of employment contract	Type and place of activity	-	
	Scope of activity (working hours)	-	
	Wage	-	
	Amount of remuneration/special payments	Connectivity allowance (depends of the salary), service bonus, severance	
	Service bonus	One salary per year or proportional to the date of retirement	
	Probationary period agreement	-	
	Minimum annual holiday	15 DAYS	
	Probationary period	2 MONTHS	
5. Rules for termination of the employment contract	Probationary period	The worker doesn't fit with the profile	
	Expiration of the fixed term agreement	-	
	Extraordinary dismissal for serious reasons with previous hearing of the employee	-	
	Due to fortuitous event	-	
	Mutual agreement	-	
	Employer decision without just cause (the employee has the right to compensation for unfair dismissal)	-	
	According to Colombian legislation, a fixed-term employment contract can be stipulated	-	
	Due to the conclusion of the employment contract	-	
6. Work permit for foreign employees		Foreign workers in Colombia	Foreign workers in their country
	Application for VISA needed for employees	YES	NO
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	YES	NO
	Foreigner ID	YES	NO

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CYPRUS

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	1. Obligations as employer	Registration as employer at Federal Employment Agency (Bundesagentur für Arbeit)	Yes
Registration at trade association for professional accident insurance		Yes	Yes
Preparation of payroll		Yes	Yes
Withholding and payment of social security		Yes	Yes
Withholding and payment of wage tax		No	Yes
Observance of the regulations of national labor law		Yes	Yes
continued payment of wages in case of sickness		6 weeks	6 weeks
		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	2. Wage taxes	Wage tax is owed by employee	Yes
Wage tax must be withheld and paid by the employer		Yes	Yes
Surcharge - Taxable Income up to EUR 19.500			-
Surcharge - Taxable Income EUR 19.500 - EUR 28.000			20%
Surcharge - Taxable Income EUR 28.000 - EUR 36.300			25%
Surcharge - Taxable Income EUR 36.300 - EUR 60.000			30%
Surcharge - Taxable Income above EUR 60.000			35%
Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)			-
	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
3. Social security expenses	Pension Insurance	8,30%	8,30%
	NHIS	2,65%	2,90%
	Redundancy Fund	1,20%	0,00%
	Human Resource Development Authority Fund	0,50%	0,00%
	Social Cohesion Fund	2,00%	0,00%

4. Main terms of employment contract	Type and place of activity	-	
	Scope of activity (working hours)	-	
	Amount of remuneration/special payments	-	
	Minimum Wage	Independence of the position	
	Minimum annual holiday	21/25	
	Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	From 26 to 51 weeks: 1 week From 52 to 103 weeks: 2 weeks From 104 to 155 weeks: 4 weeks From 156 to 207 weeks: 5 weeks From 208 to 259 weeks: 6 weeks From 260 to 311 weeks: 7 weeks From 312 and over: 8 weeks	
	Longer notice period depending on the duration of the employment relationship	see above	
	Probationary period	6 months	
	notice period within probationary period	N/A	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	-	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible	-	
	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)	-	
	Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.	-	
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO (yellow slip)	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO (yellow slip)	YES

EGYPT

1. Obligations as employer		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Registration of the employer at Social Insurance Authority	n/a	Yes
	Registration of the employer at the Egyptian Tax Authority	Yes	Yes
	Preparation of payroll tax returns	Yes	Yes
	Withholding and payment of social security	n/a	Yes
	Withholding and payment of wage tax	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	continued payment of wages in case of sickness	Applied till voluntarily termination of the employment agreement	Applied till voluntarily termination of the employment agreement
2. Wage taxes	For all residents or non-residents get paid from source in Egypt	without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes	Yes
	Surcharge - If paid within 60 days	from EGP3,000 to EGP50,000	
	Surcharge - If paid more than 60 days	from EGP50,000 to EGP2000,000	
	Surcharge - In case of recurring the default	Penalties above are tripled	
3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Pension Insurance	18,75%	11,00%
	symbiotic contribution	n/a	1,00%
	All types of private insurances	voluntarily	voluntarily

4. Main terms of employment contract	Type and place of activity	no obligation	
	Scope of activity (working hours)	8 hours	
	Amount of remuneration/special payments	no obligation	
	Minimum Monthly Wage	EGP 3,000 for private sector	
	Minimum annual holiday	21 days (30 days if worker exceeds 10 working years)	
	Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	4 weeks	
	Longer notice period depending on the duration of the employment relationship	n/a	
	Probationary period	3 months	
	notice period within probationary period	n/a	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	-	
6. Work permit for foreign employees		Non-Residents	Residents
	Application for VISA needed for employees	Yes	Yes
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	n/a if short-term	Yes



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GEORGIA

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	1. Obligations as employer	Registration at trade association for professional accident insurance	Yes
Preparation of payroll		Yes	Yes
Withholding and payment of social security		Yes	Yes
Withholding and payment of wage tax		No	Yes
Observance of the regulations of national labor law		Yes	Yes
continued payment of wages in case of sickness		6 weeks	6 weeks
		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	2. Wage taxes	Wage tax is owed by employee	Yes
Wage tax must be withheld and paid by the employer		Yes	Yes
Surcharge - Taxable Income up to EUR 10.908			20%
Surcharge - Taxable Income EUR 10.909 - EUR 15.999			20%
Surcharge - Taxable Income EUR 16.000 - EUR 62.809			20%
Surcharge - Taxable Income EUR 62.810 - EUR 277.825			20%
Surcharge - Taxable Income above EUR 277.826			20%
Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)			20%

	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
3. Social security expenses	Pension Insurance	Employer	Employee
	Unemployment Insurance	-	-
	Nursing care Insurance with Children	2,00%	2,00%
	Nursing care Insurance without Children	0,00%	0,00%
	Health Insurance	0,00%	0,00%
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)	0,00%	0,00%
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)	optional	optional
	Insolvency fund levy	-	-
	Employers liability insurance association contributions	optional	-
	4. Main terms of employment contract	Type and place of activity	-
Scope of activity (working hours)		max 40	
Amount of remuneration/special payments		-	
Minimum Wage		-	
Minimum annual holiday		24	
Notice Periods/probationary period		30 days/ max. 6 months	

5. Rules for termination of the employment contract	Minimum notice period for employee	30 days	
	Longer notice period depending on the duration of the employment relationship		
	Probationary period	max. 6 months	
	notice period within probationary period	30 days	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	-	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible	-	
	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)	-	
	Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.	-	
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO up to 365 days	Depends on the State
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO up to 365 days	Depends on the State

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GERMANY

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	1. Obligations as employer	Registration as employer at Federal Employment Agency (Bundesagentur für Arbeit)	Yes
Registration at trade association for professional accident insurance		Yes	Yes
Preparation of payroll		Yes	Yes
Withholding and payment of social security		Yes	Yes
Withholding and payment of wage tax		No	Yes
Observance of the regulations of national labor law		Yes	Yes
continued payment of wages in case of sickness		6 weeks	6 weeks
		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	2. Wage taxes	Wage tax is owed by employee	Yes
Wage tax must be withheld and paid by the employer		No	Yes
Surcharge - Taxable Income up to EUR 10.908			-
Surcharge - Taxable Income EUR 10.909 - EUR 15.999			14%
Surcharge - Taxable Income EUR 16.000 - EUR 62.809			24%
Surcharge - Taxable Income EUR 62.810 - EUR 277.825			42%
Surcharge - Taxable Income above EUR 277.826			45%
Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)			up to 5,5%

	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
3. Social security expenses	Pension Insurance	9,30%	9,30%
	Unemployment Insurance	1,30%	1,30%
	Nursing care Insurance with Children	max. 1,70%	max. 1,70%
	Nursing care Insurance without Children	2,00%	2,00%
	Health Insurance	ca. 7%	ca. 7%
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)	0,90% - 3,20%	-
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)	0,19% - 0,35%	-
	Insolvency fund levy	0,06%	-
	Employers liability insurance association contributions	depends on field	-
	4. Main terms of employment contract	Type and place of activity	-
Scope of activity (working hours)		-	
Amount of remuneration/special payments		-	
Minimum Wage		12,50 EUR/ 14, 50 EUR Minimum Wage according to union agreement can be higher	
Minimum annual holiday		20 / 24 days	
Notice Periods/probationary period		see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	4 weeks	
	Longer notice period depending on the duration of the employment relationship	up to two years of service = one month's notice, over two to five years = two months, over five to eight years = three months, etc.)	
	Probationary period	max. 6 months	
	notice period within probationary period	2 weeks	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	-	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible	-	

Continued on next page

5. Rules for termination of the employment contract	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)	-	
	Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.	-	
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO	YES



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GREECE

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
1. Obligations as employer	Registration as employer at Tax authorities	Yes	Yes
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Withholding and payment of wage tax	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	Continued payment of wages in case of sickness-work for up to 4 years	1 month	1 month
	Continued payment of wages in case of sickness-work for up to 10 years	3 months	3 months
	Continued payment of wages in case of sickness-work for up to 15 years	4 months	4 months
	Continued payment of wages in case of sickness-work over 15 years	6 months	6 months
2. Wage taxes		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	No	No
	Surcharge - Taxable Income up to EUR 10.000		9%
	Surcharge - Taxable Income EUR 10.001 - EUR 20.000		22%
	Surcharge - Taxable Income EUR 20.001 - EUR 30.000		28%
	Surcharge - Taxable Income EUR 30.001 - EUR 40.000		36%
	Surcharge - Taxable Income above EUR 40.001		44%

3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
	Main Pension	13,33%	6,67%
	Supplementary Pension	3,00%	3,00%
	National Organisation for Healthcare	4,55%	2,55%
	Contribute (Labour office)	1,41%	1,65%
4. Main terms of employment contract	Type and place of activity	-	
	Scope of activity (working hours)	40 hours	
	Amount of remuneration/special payments	-	
	Minimum Wage	780 EURO	
	Minimum annual holiday	20 days	
	Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	Notice periods for indefinite contracts For the first 12 months, an (open-ended) employment contract can be terminated without notice or severance pay.	
	Longer notice period depending on the duration of the employment relationship	Thereafter, the minimum notice periods are: One to two years of employment: one month. Two to five years of employment: two months Five to ten years of employment: three months Over ten years of employment: four months	
	Probationary period	1 year employer and employee do not have any obligation	
	notice period within probationary period	1 year employer and employee do not have any obligation	
6. Work permit for foreign employees		Employee residing in EEA State + Switzerland	Employee residing in non EEA State
	Application for VISA needed for employees	No	Yes
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	No	Yes

INDIA

1. Obligations as employer	Registration required as an employer from the authorities		Yes	
	Registration with Ministry of Home Affairs(MHA)		Yes	
	Getting ESIC/EPFO registration (once applicable)		Yes	
	Preparation of payroll documents		Yes	
	Deduction and payment of social security - EPF/ESI		Yes	
	Deduction and payment of income tax		Yes	
	Observance of the regulations of national labor law and Factories Act, 1948		Yes	
2. Wage taxes	Income tax is owed by employee		Yes	
	Document provided by employer to employee		Form 16	
	Applicability of withholding tax in the hands of Employer		Yes	
	Tax deduction		Every employer who pays salary to his employees needs to withhold tax at the time of salary payment, if the total amount paid during the year exceeds the taxable threshold limit as prescribed under Income Tax Act, 1961 subject to Double taxation avoidance agreement with other countries.	
	Taxable Threshold limits		There are two tax regimes in India	
	Old Tax Regime		New Tax Regime u/s 115BAC	
	Income Tax Slab	Income Tax Rate	Income Tax Slab	Income Tax Rate
	Up to ₹ 2,50,000	Nil	Up to ₹ 2,50,000	Nil
	₹ 2,50,001 - ₹ 5,00,000	5% above ₹ 2,50,000	₹ 2,50,001 - ₹ 5,00,000	5% above ₹ 2,50,000
	₹ 5,00,001 - ₹ 10,00,000	₹ 12,500 + 20% above ₹ 5,00,000	₹ 5,00,001 - ₹ 7,50,000	₹ 12,500 + 10% above ₹ 5,00,000
	Above ₹ 10,00,000	₹ 1,12,500 + 30% above ₹ 10,00,000	₹ 7,50,001 - ₹10,00,000	₹ 37,500 + 15% above ₹ 7,50,000
	-	-	₹ 10,00,001 - ₹ 12,50,000	₹ 75,000 + 20% above ₹ 10,00,000
-	-	₹ 12,50,001 - ₹ 15,00,000	₹ 1,25,000 + 25% above ₹ 12,50,000	
-	-	Above ₹ 15,00,000	₹1,87,500 + 30% above ₹ 15,00,000	

	Social security contributions have to be withheld and paid by the employer	Employer	Employee
3. Social security expenses	Employees provident fund	12% of basic salary	12% of basic salary
	Employees pension scheme	Out of above mentioned 12%, 8.33% goes to pension fund	-
	Employees state insurance	3,25%	0,75%
	The Government of India (GOI) through its initiative for the benefit of both the employers and employees has entered into Agreement with several countries to ensure that the employees of home country do not remit contribution in that country, employers are saved from making double social security contributions for the same set of employees. The Employees Provident Fund Organization has been authorized to issue the Certificate of Coverage to the employees posted to the countries having signed Agreement with the GOI. The GOI has entered into agreement with 20 countries so far.		
4. Main terms of employment contract	Type and place of activity	-	
	Scope of activity (working hours)	-	
	Amount of remuneration/special payments	-	
	Minimum wage	Minimum wages varies state wise	
	Minimum annual holiday	-	
	Other Leave entitlement	-	
	Notice Periods/probationary period	-	
5. Rules for termination of the employment contract	Minimum notice period for employee	Depends on the employment contract	
	Longer notice period depending on the employment contract	Depends on the employment contract	
	Probationary period	Depends on the employment contract	
	Notice period within probationary period	-	
	Dismissal	As per Industrial Disputes Act, 1947 Except in case of termination of employment for proven misconduct, employer is mandate to provide notice of one month (who has completed service of at least 240 days) and retrenchment compensation equal to 15 days of average pay for each completed year of continuous service or any part thereof in excess of six months shall be payable to workmen.	
	Prior approval while termination	As per Industrial Disputes Act, 1947 'Prior government approval would be required while terminating services (for any reason other than proven misconduct) of workmen (whi have rendered at least 240 days of services) engaged at factories, mines and plantations engaging 100 or more workmen in the preceeding 12 months (in some states the threshold is 50 or 300). Such workmen should also be entitled for 3 months notice or salary in lieu thereof.	

6. Work permit for foreign employees	Application for VISA needed for employees	Yes
	Valid residence permit (limited validity) or settlement permit (unlimited validity) as per The Passport Act, 1967	Yes
7. Other requirements	Health insurance	Yes
	Safe and healthy work environment	Employers should comply with occupational health and safety standards to minimize workplace accidents and ensure employee well-being.
	Anti-discrimination and equal opportunity	Employers must comply with anti-discrimination laws in India, including provisions of the Constitution and the Equal Remuneration Act. They should provide equal opportunities to all employees regardless of their gender, religion, caste, disability, or other protected characteristics. Employers should promote a workplace environment that is free from discrimination and harassment.



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ITALY

Case studies:	Posting/secondment of employees by Italian employer abroad. Secondment occurs when an employer, in order to satisfy its own interests, temporarily places one or more workers at the disposal of another party for the performance of a specific work task		
1. Obligations as employer		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Registration as employer at Federal Employment Agency	Yes	Yes
	Registration at trade association for professional accident insurance	Yes	Yes
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes, with PD A1 form presentation in case of secondment in EU	Yes with PD A1 form presentation in case of secondment in EU
	Withholding and payment of wage tax	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	Continued payment of wages in case of sickness	6 weeks	6 weeks
2. Wage taxes		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes, if the employee remains tax residence in Italy, however depends by the Country where the employee works	Yes, if the employee remains tax residence in Italy, however depends by the Country where the employee works
	Surcharge - Taxable Income up to EUR 15.000 (Italian)	23%	
	Surcharge - Taxable Income EUR 15.001 - EUR 28.000 (Italian)	25%	
	Surcharge - Taxable Income EUR 28.001 - EUR 50.000 (Italian)	35%	
	Surcharge - Taxable Income above EUR 50.000 (Italian)	43%	
	Solidarity Surcharge on Income Tax	N/A	

3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	IVS/ ivalidity old age/ Pension Insurance	24,01%	9,19%
	Unemployment Insurance	1,61%	-
	Maternity allowance	0,24% - 0,46% (varies according the activity sector)	-
	Health Insurance	2,22% - 3,21% (varies according the activity sector)	-
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)	N/A	-
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)	N/A	-
	Insolvency fund levy	N/A	-
	Employers liability insurance association contributions	depends on field	-

4. Main terms of employment contract	Type and place of activity - duration	Place where the employee work - the secondment can last up to a maximum of 24 months for the secondment in EU (in case of Extra EU secondment the duration varies according the conventions between the States)
	Scope of activity (working hours)	40 h
	Amount of remuneration/special payments	net salary equal to the amount which the employee should be paid if worked in Italy - "Tax Equalization"
	Minimum Wage	In Italy is not provide a Minimum Wage
	Minimum annual holiday	not less of 4 weeks
	Notice Periods/probationary period	Collective negotiations set the notice period, which is normally quantified on the basis of the classification and seniority of service (for more details see below).

5. Rules for termination of the employment contract	Minimum notice period for employee	Collective negotiations set the notice period, which is normally quantified on the basis of the classification and seniority of service.	
	Probationary period	Max of 6 month	
	Notice period within probationary period	No minimum notice period for employee during the probationary period	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. Collective negotiations generally list events that can be considered serious reasons. The termination of employment for serious reason must necessarily be preceded by the initiation of the mandatory disciplinary procedure and, in particular, by the prior communication of the 'charges', in order to allow the employee an adequate defence against the charges formulated by the employer. The number of employees determines the regulation of it.	In the company with a maximum of 15 employees, the termination without cause, involves the payment of severance pay, in the company with more than 15 employees, the termination without cause, involves the reinstatement of the employee.	
	Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. After the end of the fixed-term, the employment contract ends without the need for termination.	-	
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO	YES

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KENYA

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	1. Obligations as employer	Registration as a Company at The Registrar of Companies, the Attorney General's Chambers in Nairobi	Yes
Registration at trade association for professional accident insurance		Yes	Yes
Preparation of payroll		Yes	Yes
Withholding and payment of social security		Yes	Yes
Withholding and payment of wage tax		Yes	Yes
Observance of the regulations of national labor law		Yes	Yes
continued payment of wages in case of sickness		Yes	Yes
2. Wage taxes		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	No	No
	Wage tax must be withheld and paid by the employer	Yes	Yes
	At the following rates;		
	On the first Shs. 288,000(Annually)Shs. 24,000(Monthly)	10%	
	On the next Kshs.100,000(Annually)Shs. 8,333(Monthly)	25%	
	On all income in excess of Kshs. 388,000(Annually)Shs. 32,332(monthly)	30%	
	Proposed new rates w.e.f 01st July 2023;		
	On the first Kshs. 288,000(Annually)Shs. 24,000(Monthly)	10%	
	On the next Kshs. 100,000 (Annually)Shs. 8,333(Monthly)	25%	
	On the next Kshs. 5,612,000 (Annually)Shs. 467,667(Monthly)	30%	
	On the next Kshs. 3,600,000 (Annually)Shs. 300,000(Monthly)	32,5%	
	On all income in excess of Shs. 9,600,000(Annually)Shs. 800,000 (monthly)	35%	

	Social security contributions have to be withheld and paid by the employer		Employer	Employee
	Employer and employee usually owe half each			
3. Social security expenses	Pension Insurance (National Social Security Fund)		-	-
	Tier 1 @ 6% of gross salary (upto salary of Kshs18,000 per month)		Mandatory contribution	
	Tier 2 @ 6% of gross salary above Kshs18,000 per month		Employer has the option of remitting to National social security fund or a private fund	
	Unemployment Insurance		N/A	N/A
	Health Insurance (National Health Insurance Fund)		Mandatory contribution (Amounts depends with the salary range)	
	Nursing care Insurance with Children		Depends on the employer arrangement for private medical cover	
	Nursing care Insurance without Children			
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)		N/A	N/A
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)		N/A	N/A
	Insolvency fund levy		N/A	N/A
	Employers liability insurance association contributions		Depends on the sector, some have as professional indemnity	
	4. Main terms of employment contract	Type and place of activity		Physical address of the office
Scope of activity (working hours)		Average-8 hours		
visitors		-		
Amount of remuneration/special payments		depends on the position and organisation		
Minimum Wage		15,120 KES/Month (112.347 USD/Month) in major cities		
Minimum annual holiday		21days		
Notice Periods/probationary period		depends on the organisation		

5. Rules for termination of the employment contract	Minimum notice period for employee	Depends on the organisation (on average between 30-60 days)	
	Longer notice period depending on the duration of the employment relationship	Depends on the employee level and the organisation (On average 60days)	
	Probationary period	Depends on the organisation (on average between 3-6 months)	
	notice period within probationary period	Depends on the organisation (but atleast 7 days)	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	-	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible	15 days in each year of service as payment in lieu of notice	
	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)	No notice for summary dismissals once decision on gross misconduct has been determined	
	Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.	There is no limit as to maximum number of times for renewal of contract	
6. Work permit for foreign employees		employee residing in Kenya	employee residing outside Kenya
	Application for VISA needed for employees	YES	NO
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	YES	NO



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LEBANON

		without permanent establishment/subsidiary	with permanent establishment/subsidiary
1. Obligations as employer	Registration as employer at the ministry of Labor	Yes	Yes
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	continued payment of wages in case of sickness	2.5 months max	2.5 months max
2. Wage taxes		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes	Yes
	Each employee has the right of family deductions before the tax application (37,500,000 lbp for each employee , 12,500,000 lbp for his nonworking wife and 2,500,000 lbp for each child up to 5 children)	-	-
	Surcharge - Taxable Income up to 18,000,000 LBP		2%
	Surcharge - Taxable Income 18,000,001-45,000,000 LBP		4%
	Surcharge - Taxable Income 45,000,001-90,000,000 LBP		7%
	Surcharge - Taxable Income 90,000,001-180,000,000 LBP		11%
	Surcharge - Taxable Income 180,000,001-360,000,000 LBP		15%
	Surcharge - Taxable Income 360,000,001-675,000,000 LBP		20%
	Surcharge - Taxable Income above 675,000,001 LBP		25%
3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	End of Services (only for citizens not foreigners)	8,50%	0,00%
	Motherhood and sickness	8,00%	3,00%
	Family Allocations	6,00%	0,00%

4. Main terms of employment contract	Type and place of activity	-
	Scope of activity (working hours)	-
	Amount of remuneration/special payments	-
	Minimum Wage	9,000,000 lbp
	Minimum annual holiday	20 days
	Notice Periods/probationary period	see below 5.
5. Rules for termination of the employment contract	Minimum notice period for employee	4 weeks
	Longer notice period depending on the duration of the employment relationship	less tha 3 years 1month/ 3 to 6 years 2months / 6-12 years 3months / above 12years 4months
	Probationary period	3 months
	notice period within probationary period	can be terminated immediately
	Dismissal for Business reason (has not satisfied employer within 3 months of employment)	-
	Dismissal for conduct related reason (has committed a proven deliberate act or negligence to cause damage to the employer's material interests)	-
	Dismissal for personal reason(was absent with no legal excuse or valid reason for more than fifteen days in a single year or more than 7 consecutive days)	-
	if the salaried employee has committed three times in the course of a single year a serious infringement to the by-law despite repeated notices served on him in written	-
if the worker or employee has assumed spurious nationality	-	
6. Work permit for foreign employees		
	work entry visa is required	- YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	- YES



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LUXEMBOURG

			without permanent establishment/subsidiary	with permanent establishment/subsidiary
1. Obligations as employer	Registration as employer at Federal Employment Agency (Bundesagentur für Arbeit)		Yes	Yes
	Registration at trade association for professional accident insurance		Yes	Yes
	Preparation of payroll		Yes	Yes
	Withholding and payment of social security		Yes	Yes
	Withholding and payment of wage tax		No	Yes
	Observance of the regulations of national labor law		Yes	Yes
	continued payment of wages in case of sickness		2.5 months	2.5 months
	2. Wage taxes			without permanent establishment/subsidiary
Wage tax is owed by employee		Yes	Yes	
Wage tax must be withheld and paid by the employer		No	Yes	
Surcharge - Taxable Income up to EUR 10.908		-		
Surcharge - Taxable Income EUR 10.909 - EUR 15.999		up to 9%		
Surcharge - Taxable Income EUR 16.000 - EUR 62.809		From 10% to 39%		
Surcharge - Taxable Income EUR 62.810 - EUR 277.825		From 39% to 42%		
Surcharge - Taxable Income above EUR 277.826		42%		
Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)		A solidarity tax of 7% is normally paid and it increases to 9% for taxpayers earning more than EUR 150,000 in tax class 1 and 1a or more than EUR 300,000 in tax class 2)		

	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
3. Social security expenses	Pension Insurance	8,00%	8,00%
	Unemployment Insurance	0,00%	0,00%
	Nursing care Insurance with Children	-	-
	Nursing care Insurance without Children	-	-
	Health Insurance	Benefits in kind: 2.80% Benefits in cash:0.25%	Benefits in kind: 2.80% Benefits in cash:0.25%
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)	-	-
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)	-	-
	Insolvency fund levy	-	-
	Employers liability insurance association contributions	Depends on fields	
	4. Main terms of employment contract	Type and place of activity	-
Scope of activity (working hours)		-	
Amount of remuneration/special payments		-	
Minimum Wage		18 years and over, skilled worker - 17.3982 EUR 18 years and over, unskilled worker - 14.4985 EUR 17 to 18 years - 11.5988 EUR 15 to 17 years - 10.8739 EUR	
Minimum annual holiday		26 days	
Notice Periods/probationary period		see below 5.	

5. Rules for termination of the employment contract	Minimum notice period for employee	4 weeks	
	Longer notice period depending on the duration of the employment relationship	Less than 5 years = 1 month's notice, between 5 years and less than 10 years = 2 months, 10 years at least = 3 months, etc.)	
	Probationary period	Between 2 weeks to 6 months	
	notice period within probationary period	A maximum of 3 months for unskilled workers, 6 months for skilled workers (minimum monthly gross skilled salary) and 12 months for employees with a gross monthly salary equal to or greater than €4,155.00	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	Yes, extraordinary dismissal for serious reasons (e.g. theft) is possible without notice	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible		
	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)		
Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.			
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO	YES



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MALTA

1. Obligations as employer		without permanent establishment/subsidiary	with permanent establishment/subsidiary
	Registration as employer : PE Registration (https://cfr.gov.mt/en/eServices/Pages/Register-for-PE-Only.aspx)	Yes	Yes
	Registration at trade association for professional accident insurance	No	No
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Withholding and payment of wage tax	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	continued payment of wages in case of sickness	15 days full pay, 15 days half pay	15 days full pay, 15 days half pay



		without permanent establishment/subsidiary	with permanent establishment/subsidiary	
	2. Wage taxes	Wage tax is owed by employee	Yes	Yes
Wage tax must be withheld and paid by the employer		Yes	Yes	
Single Rates				
0 to 9,100			0%	
9,101 to 14,500			15%	
14,501 to 19,500			25%	
19,501 to 60,000			25%	
60,001 and over			35%	
Married Rates				
0 to 12,700			0%	
12,701 to 21,200			15%	
21,201 to 28,700			25%	
28,701 to 60,000			25%	
60,001 and over			35%	
Parent Rates				
0 to 10,500			0%	
10,501 to 15,800			15%	
15,801 to 21,200			25%	
21,201 to 60,000			25%	
60,001 and over			35%	

3. Social security expenses	Social security contributions have to be withheld and paid by the employer		Employer	Employee		
	Employer and employee usually owe half each					
	Class 1 Social Security Contributions					
Category	Description					
A	Persons under 18 years of age earning not more than the amount indicated below.					
B	Persons aged 18 and over, earning not more than the amount indicated below.					
C	All persons whose basic weekly wage is between the amounts indicated below.					
D	All persons whose basic weekly wage is equal to or exceeds the amount indicated below.					
E	Students* under 18 years of age.					
F	Students* 18 years old and over.					
*Students who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration.						
2023						
		Basic Weekly Wage¹ €	Weekly Rate Payable² €			
Category	From	To	by Employee	by Employer	Total	Maternity
A	0,1	192,73	6.62	6,62	13,24	0,2
B	0,1	192,73	19.27*	19.27	38,54	0,58
*Or if the employee chooses, 10% of the basic weekly wage. This rate of contribution entitles the contributor to pro-rata contributory benefits.						
Persons born up to 31st December 1961						
C	192,74	392,76	10%	10%	n/a	0,30%
D	392,77	n/a	39,28	39.28	78,56	1,18
Persons born from 1st January 1962 onwards						
C	192,74	515,98	10%	10%	n/a	0,30%
D	515,99	n/a	51,6	51,6	103,2	1,55
E	n/a	n/a	10% Max.4.38	10% Max.4.38	n/a	0.3% Max.0.13
F	n/a	n/a	10% Max.7.94	10% Max.7.94	n/a	0.3% Max.0.24
1 Basic Weekly Wage or the weekly equivalent of the basic monthly salary						
2 For percentage rates, the weekly rate payable is calculated to the nearest cent						

4. Main terms of employment contract	Minimum Wage as per DIER	Age 18 years and over: €192.73* Age 17 years: €185.95 Under 17 years: €183.11	
	Minimum annual holiday	In 2023 for an employee with a 40 hr working week - 208 hours (192 hours basic leave + 16 hrs in lieu of the 2 public holidays that fall on weekends)	
	Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	-	
	For more than one month but not more than six months	One week	
	For more than six months but not more than two years	Two weeks	
	For more than two years but not more than four years	Four weeks	
	For more than four years but not more than seven years	Eight weeks	
	For more than seven years	an additional 1 week for every subsequent year of service or part thereof up to a maximum of twelve weeks	
For such longer periods as may be agreed by the employer and employee in the case of technical, administrative, executive or managerial posts	-		
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	Non-EU > Yes, EU > No	
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	both Non-Eu and EU have a limited permit, the duration is depending on nationality	

MEXICO

		Observations
1. Obligations as employer	Payment of salaries and indemnities in favour of their employees	The total employer's obligations are contained in the Federal Labor Law ("FLL"), the Social Security Law, the INFONAVIT Law, The Federal Fiscal Code and the Income Tax Law.
	Provide the employees with the work tools to efficiently execute the services	
	Execute the collective bargain agreement with the Union that represents the employees	
	Integrate the employer-employee committees	
	Allow vigilance and inspection by the Labor Authorities in the work center	
	Register their employees before the Mexican Institute of Social Security ("IMSS"), the National Workers' Housing Fund Institute ("INFONAVIT"), and the National Fund for Workers' Consumption ("INFONACOT")	
	Pay the employer contributions before the aforementioned Labor Authorities	
2. Perceptions to be paid in favor of employees	Minimum wage	Minimum wage per day: MXN\$204.77 and MXN\$312.41
	Vacation days	Vacation days must be paid in full amounts according to the daily salary. 12 days for the first year of services, increasing in 2 days per year up until 5 years.
	Vacation premium	Payment in excess of 25% (minimum) of the daily salary per each vacation day
	Christmas Bonus	Payment of at least 15 days of daily salary per year. Payable before December 21st of each year
	[Fringe benefits]	Benefits in excess of the aforementioned compel the employer entity to the full payment of them through the employment relationship. Failure to cover fringe benefits is a cause for termination of the employment agreement.
	[Profit-sharing of the employees] ("PTU")	Employers are required to distribute and pay their employees 10% of their pre-tax profits each year. The total amount to be paid as PTU is allocated amongst employees based on a formula that considers, among other factors, the salary level and the days worked by each employee

3. Minimum elements of employment contracts	Name, nationality, age, sex, marital status, Unique Population Registry Code ("CURP"), and Taxpayer Id of the employer and employee	
	The establishment of a fixed-term or indefinite term employment relationship, and if it is subject to a induction period or probationary period(only in indefinite term employment agreements)	Induction periods and probationary periods must comply with the regulation contained in the FLL.
	The detailed services to be executed by the employee	Can be included in an annex to the contract (must be signed by the employee and the employer entity)
	The working hours and the work center/place where the services will be executed	Day shift's maximum working hours is up to 48h per week, mixed shift is 45h and night shift is 42h
	The amount and method of payment of the wages	Minimum wage per day: MXN\$204.77 and MXN\$312.41
	Rest days, vacation days and other working conditions agreed between the employer and employee.	Note: see point 2.
4. Rules for termination of the employment contract	<i>Note: the causes for the termination of employment relationships are only regulated by the FLL. Employer entities that terminate their employees by a cause not foreseen by the FLL must make a full severance payment in favor of the employee</i>	Severance payments, if the employee sues the unjustified termination and only if the Labor Courts condemn the employer entity, can amount to the following: (i) 3 times the employee's monthly salary; (ii) 20 times the employer's daily salary per labored year; (iii) 12 times the employer's daily salary per labored year; (iv) accrued and unpaid wages (v) overdue wages (vi) proportional benefits and perceptions the employee was entitled with
	The employer can terminate the employee if he/she incurs in breaches of probity and honesty	
	The employer can terminate the employee if he/she commits violent conducts or causes intentionally a breach of safety in the work center.	
	The employer can terminate the employee if he/she does not follow orders considering the services to be executed by the employee	
	For the termination of the employment agreement the employer must notify the employee in writing and the causes, conduct and date in which they occurred. The omission to hand out the notification to the employee or the Labor Court presumes the unjustified termination of the employment relationship, compelling the employer to the aforementioned sanction	
5. Work permit for foreign employees	Application for VISA needed for employees	Once a foreign employee has his/her visa, he/she must make the exchange for the immigration document.
	Valid residence permit with right to execute remunerated activities	Once the exchange is completed, the residence permit will allow the foreign employee to receive full payment in Mexico.

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NIGERIA

1. Employer Obligation	Registration as employer with relevant tax authorities	Yes	Yes		
	Registration with appropriate social security agencies	Yes	Yes		
	Preparation of payroll	Yes	Yes		
	Withholding and remittance of Pay-As-You-Earn (PAYE) taxes	Yes	Yes (if applicable)		
	Compliance with national labor laws and regulations	Yes	Yes		
	Payment of salaries during sickness (subject to company policy)	Yes	Yes		
	Provision of employment contracts with terms and conditions	Yes	Yes		
	Compliance with notice periods and probationary period regulations	Yes	Yes		
	Compliance with work permit requirements for foreign employees		Yes (if applicable)		
	Social security expenses (employer and employee contributions)	Yes	Yes		
	Pension Obligation	Yes	Yes		
	Obligation to NHIS (National Health Insurance Scheme)	Yes	Yes		
	Obligation to National Housing Fund	Yes	Yes		
Obligation to Industrial Training Fund	Yes	Yes			
2. Personal Income Tax Rate	Annual Income (NGN)	Personal Income Tax (PIT) Rate (%)			
	First 300,000	7			
	Next 300,000	11			
	Next 500,000	15			
	Next 500,000	19			
	Next 1,600,000	21			
	Above 3,200,000	24			
3. Social Security	Security	Employer % Obligation	Employee % Obligation	Basis of Computation	Comment
	Pension	10%	8%	Employee's monthly emolument	Contributions are mandatory for employers and employees
	NHIS	5%	5%	Employee's monthly emolument	Contributions are mandatory for employers and employees
	Industrial Training	1%	-	Employee's monthly emolument	Contributions are mandatory for employers
	National Housing Fund	2,50%	2,50%	Employee's monthly basic salary	Contributions are mandatory for employers and employees

4. Main terms of employment contract	Employment Term	Nigeria Requirement
	Type and Place of Activity	Defined by the nature and location of the job
	Scope of Activity	Defined by the job description and contractual terms
	Working Hours	As per the employer's policies and labor laws
	Amount of Remuneration	Determined by the employment contract and agreement
	Special Payments	Subject to negotiation and contractual agreements
	Minimum Wage	Currently set at NGN 30,000 per month
	Minimum Annual Holiday	Generally 15 working days
	Notice Periods	Varies based on the length of service: - Less than 2 years: 1-month notice - 2 to 5 years: 2-month notice - Over 5 years: 3-month notice
Probationary Period	Maximum of 6 months	
5. Rules for termination of the employment contract	Employment Term	Nigeria Requirement
	Minimum Notice Period for Employee	1-month notice period for termination by the employee
	Longer Notice Period Depending on the Duration of Employment	- Less than 2 years: 1-month notice - 2 to 5 years: 2-month notice - Over 5 years: 3-month notice
	Probationary Period	Maximum of 6 months
	Notice Period within Probationary Period	2 weeks' notice period for termination during the probation period
	Extraordinary Dismissal for Serious Reasons	Possible without notice after prior hearing of the employee (Note: Additional legal requirements may apply)
	Termination Without Cause and Severance Pay	Permissible for employers with a maximum of 10 employees
Fixed-Term Employment Contracts	Permissible for up to 2 years without a material reason (Can be extended twice for each year)	

	Visa/Permit Type	Application Requirements
6. Work permit for foreign employees	Expatriate Quota (EQ)	- Incorporation of the Nigerian company - Approval from the Nigerian Immigration Service (NIS) - Business permit (for companies with foreign shareholders)
	Subject to Regularization Visa (STR)	- Passport with at least 6 months validity - Completed visa form (quadruplicate) - Expatriate Quota Approval letter (4 copies) - Credentials, certificates, and curriculum vitae (4 copies) - Offer Letter of Employment (4 copies) - Letter of Acceptance of employment, signed by the expatriate (4 copies) - Visa payment receipt and acknowledgement receipt from the Nigeria Immigration Service
	Combined Expatriate Residence Permit and Alien Card (CERPAC)	- Application letter from the employer - Letter of appointment/employment - Acceptance of offer of appointment/employment - Form IMM22 with three passport size photographs - Quota approval - Credentials - Valid Passport with STR visa and photocopies of relevant pages
	Temporary Work Permit (TWP)	- Letter of request or invitation from the company - Confirmed airline return ticket - Acceptance of immigration responsibility by the company - CAC incorporation documents - Company's profile - Application letter to the Comptroller General of Immigration on the requesting company's letterhead



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POLAND

		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	1. Obligations as employer	Registration at The Social Insurance Institution (ZUS)	Yes
Preparation of payroll		Yes	Yes
Withholding and payment of social security		Yes	Yes
Withholding and payment of wage tax		Yes	Yes
Observance of the regulations of national labor law		Yes	Yes
Continued payment of wages in case of sickness		33 days (if the employee is under 50 years old)/14 days (if the employee is over 50 years old)	33 days (if the employee is under 50 years old)/14 days (if the employee is over 50 years old)
		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	2. Wage taxes	Wage tax is owed by employee	Yes
Wage tax must be withheld and paid by the employer		Yes	Yes
Taxable Income up to PLN 120 000			12%
Taxable Income above to PLN 120 000			32%
Exemption from income tax for persons under 26 years of age if their taxable income is up to 85 528 PLN			0%
3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
	Retirement insurance	9,76%	9,76%
	Pension insurance	6,50%	1,50%
	Accident insurance	1,67%	-
	Sickness insurance	-	2,45%
	Health Insurance	-	9%

4. Main terms of employment contract	Type and place of activity (position and place of work)	Yes	
	Scope of activity (working hours: full-time or part-time)	Yes	
	Amount of remuneration/special payments	Yes	
	Minimum Wage	PLN 3 600	
	Minimum annual holiday	20/26	
	Notice Periods/probationary period	as stated below	
	Date of contract	Yes	
	Type of contract (probationary period contract, fixed term or indefinite term)	Yes	
5. Rules for termination of the employment contract	Minimum notice period for employee	2 weeks	
	Longer notice period depending on the duration of the employment relationship	up to half a year of service = two weeks notice, over half a year to three years = one month, over three years = three months)	
	Probationary period	max. 3 months	
	notice period within probationary period	2 weeks (for probationary period contract, if the contract is signed for up to 2 weeks period), one week (for probationary period which is signed for more than two weeks and up to three months), two weeks (for probationary period which is signed for three months)	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee.		
	Fixed-term employment contracts are allowed for a period of up to 33 months or up to a limit of 3 such contracts. Upon termination of a fixed-term contract, the employment contract expires without notice.	-	
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Work permit for employees or confirmation of application needed for employee	No	Yes
	Valid residence permit (limited validity)	No (maximum 3 months)	Yes
	A work permit is not needed if: the employee has completed higher education in Poland, is studying full-time in Poland, has refugee status, etc.	-	

SERBIA

		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
1. Obligations as employer	Registration as employer at Health care fund	No	Yes
	Preparation of payroll	No	Yes
	Withholding and payment of social security	No	Yes
	Withholding and payment of wage tax	No	Yes
	Observance of the regulations of national labor law	Yes	Yes
	continued payment of wages in case of sickness	30 days	30 days
2. Wage taxes		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes	Yes
	Income Tax (individual's income over EUR 31.500 - subject to change)	10% for incomes over EUR 31.500 and 20% for incomes over EUR 62.000	
3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
	Pension Insurance	10,00%	14,00%
	Unemployment Insurance	n/a	0.75%
	Health Insurance	5.15%	5.15%
4. Main terms of employment contract	Type and place of activity	Not specified	
	Scope of activity (working hours)	Not specified	
	Amount of remuneration/special payments	Not specified	
	Minimum Wage	Current minimal gross wage is cca EUR 490. Subject to minor changes.	
	Minimum annual holiday	20 days	
	Notice Periods/probationary period	As per Labor Law, employee can not work longer than 2 years on probation	

5. Rules for termination of the employment contract	Minimum notice period for employee	Not specified in the Law	
	Longer notice period depending on the duration of the employment relationship	Not specified in the Law	
	Probationary period	As per Labor Law, employee can not work longer than 2 years on probation	
	notice period within probationary period	n/a	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	n/a	
	- if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible		
	- if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)		
Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.			
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	No	No
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	Yes	Yes

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SPAIN

1. Obligations as employer		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	Registration as employer at Social Security	Yes	Yes
	Registration at trade association for professional accident insurance	Yes	Yes
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Withholding and payment of wage tax	No (depending on the case)	Yes
	Observance of the regulations of national labor law	Yes	Yes
	Continued payment of wages in case of temporary disability	1,5 years	1,5 years

2. Wage taxes		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes (if applicable)	Yes
	General tax rate range	19% - 47%	
	Wage tax on Special scheme for workers posted to Spain	24%	
	Wage tax on Non-residents (IRNR)	19% (EEA) / 24% (No EEA)	19% (EEA) / 24% (No EEA)

3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer always owe the total amount		
	Contribution for common contingencies	23,60%	4,70%
	Contribution for work-related accidents and labor-related illnesses	depends on the activity of the company	
	Unemployment contribution	5,5% - 6,70%	1,55% - 1,6%
	Contribution for professional formation	0,60%	0,10%
	Insolvency fund levy (FOGASA)	0,20%	
	Intergenerational equity mechanism	0,50%	0,10%
	Employers liability insurance association contributions	Doesn't apply	

4. Main terms of employment contract	Type and place of activity	-	
	Scope of activity (working hours)	-	
	Collective bargaining agreement of application	-	
	Amount of remuneration/special payments	-	
	Minimum Wage	15.120 EUR /yea Minimum Wage can be higher according to collective bargaining agreement	
	Minimum annual holiday	30 natural days	
	Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	In general 15 days, but it depends of the collective bargaining agreement	
	Probationary period	max. 6 months for qualified technicians, and 2 months for other workers	
	Notice period within probationary period	no notice is required	
	Objective dismissal. Economic, technical, organizational or production reasons. Compensation of 20 days' salary and 15 days' notice.	-	
	Disciplinary dismissal. Serious and culpable breach by the employee. Without indemnity and without notice.	-	
	Collective dismissal. Affecting the number of workers determined by law. Negotiation procedure with the workers. Same consequences as objective dismissal.	-	
	The usual contract must be indefinite. Temporary contracts may be for substitution or circumstantial for production.	-	
6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	NO	YES

THAILAND

		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
1. Obligations as employer	Registration as employer at Social Security Office		Yes
	Registration at trade association for professional accident insurance		No
	Preparation of payroll		Yes
	Withholding and payment of social security	The contribution rate of 5% of the employee's salary with the the maximum amount of 750 per month.	
	Withholding and payment of wage tax		Yes
	Observance of the regulations of national labor law		Yes
	continued payment of wages in case of sickness	Not exceeding 30 working days per year	
2. Wage taxes		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes	Yes
	Surcharge - Taxable Income 0 - 150,000 THB		-
	Surcharge - Taxable Income 150,000 - 300,000 THB		5%
	Surcharge - Taxable Income 300,001 - 500,000 THB		10%
	Surcharge - Taxable Income 500,001 - 750,000 THB		15%
	Surcharge - Taxable Income 750,001 - 1,000,000 THB		20%
	Surcharge - Taxable Income 1,000,001 - 2,000,000 THB		25%
	Surcharge - Taxable Income 2,000,001 - 5,000,000 THB		30%
	Surcharge - Taxable Income above 5,000,000 THB		35%
	Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)		No

3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
	Pension Insurance	No	No
	Unemployment Insurance	Yes	Yes
	Nursing care Insurance with Children	No	No
	Nursing care Insurance without Children	No	No
	Dental care	Yes	Yes
	Health Insurance	Yes	Yes
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)	No	No
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)	No	No
	Insolvency fund levy	No	No
	Employers liability insurance association contributions	No	No
	The current contribution rate for Thailand is 5% of the employee's salary, with a maximum contribution of 750 THB even if salary exceeds 15,000 THB. 5% is allocated in proportion to the benefits listed in the following columns:	5%	5%
	Injury or sickness benefits, disability benefits, childbirth, child benefits, death benefits	1,50%	1,50%
	Old age benefits	0,50%	0,50%
	Unemployment benefits	3%	3%

Please note that the benefits that insured person receives under the social security are various subject to terms and conditions under Thai law

4. Main terms of employment contract	Term of employment contract	As agreed by the employer and employee but not in conflict with the Civil and Commercial Code and the Labor Protection Act B.E. 2541 (1998)
	Type and place of activity	As agreed by the employer and employee for the type and at the place of employer
	Scope of activity (working hours)	8 hours per day/48 hours per week
	Amount of remuneration/special payments (If any)	No
	Minimum Wage	"328 THB to 354 THB Thailand minimum wage varies by province, as determined by the Wages Committee"
	Liability	As specified by the Civil and Commercial Code and Labor Protection Act B.E. 2541 (1998)
	Work rules	If the numbers of employee are 10 or more, work rules is required to be prepared and registered with the Department of Labour Protection and Welfare
	Minimum annual holiday	6 days
	Traditional holiday	Not less than 13 days
	Annual Holiday	"Working for an uninterrupted period of one year is entitled to an annual holiday of not less than 6 working days or as agreed between the employer and employee but not less than 6 working days"
	Termination of Employment	before the next round of wage payment
Notice Periods/probationary period	see below 5.	
5. Rules for termination of the employment contract	Minimum notice period for employee	Advance notice in writing is required at or before the due date of wage payment, and the termination of employment shall be effective on the following due date of wage payment. Otherwise, the payment in lieu of notice must be paid to employee
	Longer notice period depending on the duration of the employment relationship	The aforementioned conditions shall be applied regardless of the term of employment.
	Probationary period	The probation period is not determined under Thai law. The employer has the authority to place the employee on probation for any length of time, depending on the agreement between the employer and the employee. In practice, the probation period is 90-119 days
	notice period within probationary period	Advance notice in writing is required at or before the due date of wage payment, and the termination of employment shall be effective on the following due date of wage payment. Otherwise, the payment in lieu of notice must be paid to the employee
<i>Continued on next page</i>		

5. Rules for termination of the employment contract	<p>Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.</p>	<p>If the employee commits an extraordinary dismissal for serious grounds as follows, the employer is entitled to terminate employment without advance notice and regardless of the employee number:</p> <ol style="list-style-type: none"> 1. Performing duty dishonestly or intentionally committing a criminal offence against the employer; 2. Willfully causing damage to the employer; 3. Committing negligent acts causing serious damage to the employer; 4. violating work rule, regulation or order of the employer which is lawful and just, and after written warning having been given by the employer, except for a serious case with no requirement for the employer to give warning; 5. Absenting from its duty without justifiable reason for three consecutive working days regardless of whether there is holiday in between; 6. Being sentenced to imprisonment by a final court judgment.
	<p>if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible</p>	<p>Regardless of the number of employees, the severance pay shall be paid if the employee has worked for an uninterrupted period as specified in the Labour Protection Act B.E. 2541 (1998) unless any extraordinary dismissal for serious reasons has been involved</p>
	<p>if more than ten employees, then termination is only permissible due to reasons listed in the Dismissal Protection Act (KSchG)</p>	<p>No, the termination without cause and without severance pay can be conducted regardless of numbers of employees, but subject to the extraordinary dismissal for serious reasons as mentioned in the above column</p>
	<p>Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This can be extended twice for each a year. After the end of the fixed-term, the employment contract ends without the need for termination.</p>	<p>There is no maximum period for a fixed-term employment contract and no law that specifies the maximum number of extensions. the fixed-term employment contract ends without the need for termination or any advance notice.</p> <p>If the employees are employed under fixed-term employment contracts and the work falls into one of the following categories, they are not entitled to severance pay:</p> <ol style="list-style-type: none"> 1. Specific project which is not the normal business or trade of the employer and requires a definite date to commence and end the work; 2. Occasional work with a definite ending or completion; or 3. Seasonal work that the employment is made during the season. <p>The aforementioned works must be completed within two years, and the employer must enter into a written contract with the employee at the beginning of the employment.</p>

6. Work permit for foreign employees		employee residing in EEA State + Switzerland	employee residing in non EEA State
	Application for VISA needed for employees	YES Non-immigrant B Visa or other types of visas allowing for working in Thailand.	YES Non-immigrant B Visa or other types of visas that allowing for working in Thailand
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	Not required	Not required



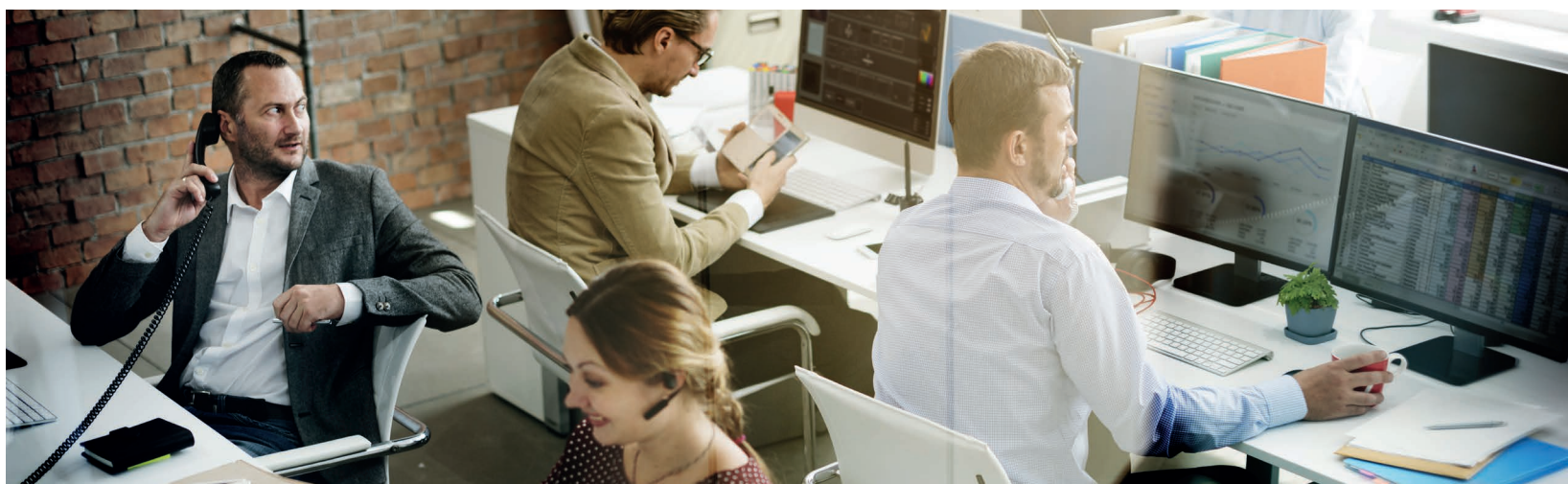
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UNITED ARAB EMIRATES

		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
1. Obligations as employer	Registration as employer at Labour Department	Not Applicable	Yes
	Registration at trade association for professional accident insurance	Not Applicable	Not Applicable
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security / end of service benefits	Not Applicable	Yes
	Withholding and payment of wage tax	Not Applicable	Not Applicable
	Observance of the regulations of labour law in United Arab Emirates	Yes	Yes
	continued payment of wages in case of sickness	45 days	45 days
2. Wage taxes		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	Wage tax is owed by employee	Not Applicable in UAE	
	Wage tax must be withheld and paid by the employer		
	Surcharge - Taxable Income up to EUR 10.908		
	Surcharge - Taxable Income EUR 10.909 - EUR 15.999		
	Surcharge - Taxable Income EUR 16.000 - EUR 62.809		
	Surcharge - Taxable Income EUR 62.810 - EUR 277.825		
	Surcharge - Taxable Income above EUR 277.826		
Solidarity Surcharge on Income Tax (individual's income from EUR 62.500)			

	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
3. Social security expenses	Pension Insurance	Not applicable	Not applicable
	Unemployment Insurance	Nil	AED 60 + vat p.a (If basic salary p.a. AED 16,000 or less) AED 120 + vat p.a (If basic salary p.a. more than AED 16,000)
	Nursing care Insurance with Children	Not applicable	Not applicable
	Nursing care Insurance without Children	Not applicable	Not applicable
	Health Insurance	Yes	Not applicable
	Levy 1 - Reimbursement for continued pay in case of sickness (up to 30 employees)	Not applicable	Not applicable
	Levy 2 - Reimbursement for maternity protection periods and employment bans (regardless of employee number)	Not applicable	Not applicable
	Insolvency fund levy	Not applicable	Not applicable
	Employers liability insurance association contributions	Not applicable	Not applicable
	4. Main terms of employment contract	Type and place of activity	Yes
Scope of activity (working hours)		Yes	
Amount of remuneration/special payments		Yes	
Minimum Wage		Not applicable	
Minimum annual holiday		30 days	
Notice Periods/probationary period		see below 5.	

5. Rules for termination of the employment contract	Minimum notice period for employee	30 days	
	Longer notice period depending on the duration of the employment relationship	Yes	
	Probationary period	max. 6 months	
	notice period within probationary period	1 month	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible to dismiss the worker without notice	Yes	
	Unlawful Absence from Work	Yes	
	Fixed-term employment contracts are permissible for up to a period of two years without a so-called material reason having to apply. This contract can be extended by renewal of the labour contract. After the end of the fixed-term, the employment contract ends without the need for termination.	Yes	
6. Work permit for foreign employees		UAE Nationals	Foreign Nationals
	Application for VISA needed for employees	NO	YES
	Valid residence permit (limited validity)	NO	YES



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UGANDA

1. Obligations as employer		Without permanent establishment/ subsidiary	With permanent establishment/ subsidiary
	Registration as employer at the Ministry of labour, Gender and Social Development	No	No
	Registration for professional accident insurance or work man's compensation	Yes	Yes
	Preparation of payroll	Yes	Yes
	Withholding and payment of social security	Yes	Yes
	Withholding and payment of wage tax	Yes	Yes
	Observance of the regulations of national labor law	Yes	Yes
	Continued payment of wages in case of sickness	4 weeks	4 weeks

2. Wage taxes		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
	Wage tax is owed by employee	Yes	Yes
	Wage tax must be withheld and paid by the employer	Yes	Yes
	Not exceeding UGX 235,000	-	-
	Exceeding UGX 235,000 not exceeding UGX 335,000	10%	10%
	Exceeding UGX 335,000 but not exceeding UGX 410,000	20%	20%
	Exceeding UGX 410,000 but not exceeding UGX 10,000,000	30%	30%
	Exceeding UGX 10,000,000	40%	40%

3. Social security expenses	Social security contributions have to be withheld and paid by the employer	Employer	Employee
	Employer and employee usually owe half each		
	Pension Insurance for Public Servants	10%	5%
	National Social Security Funds (NSSF) - Private Companies	10%	5%
	Nursing care Insurance with Children	0%	0%
	Health Insurance	N/A	N/A

4. Main terms of employment contract	Type and place of activity		
	Scope of activity (working hours)	48hrs -5 days a week	
	Amount of remuneration/special payments		
	Minimum Wage	Still under review	
	Minimum annual holiday	21 days	
	Notice Periods/probationary period	Not more than 6 months	
5. Rules for termination of the employment contract	Minimum notice period for employee	2 weeks	
	Longer notice period depending on the duration of the employment relationship	up to 6 months but less than 1 year of service = two weeks notice, over twelve months but less than 5 years = one month notice, over five years but less than 10 years = three months, etc.)	
	Probationary period	max. 6 months	
	notice period within probationary period	2 weeks	
	Extraordinary dismissal for serious reasons (e.g. theft) is possible without notice after prior hearing of the employee. The number of employees determines the regulation for it.	-	
	if maximum of ten employees, then termination without cause and without payment of severance pay is generally permissible	-	
	Fixed-term employment contracts can be renewed for as long as the employer provides duties to the employee. Termination of a fixed term contract takes effect upon the expiry of a specified term and is not renewed within a period of one week.	-	
6. Work permit for foreign employees		employee residing outside Uganda	employee residing outside Uganda
	Application for VISA needed for employees	Yes	Yes
	Valid residence permit (limited validity) or settlement permit (unlimited validity)	No	No

UKRAINE

		Without permanent establishment/ subsidiary	With permanent establishment/ subsidiary
1. Obligations as employer	Registration of the employer as the Unified Social Tax payer with the State Fiscal Service by entering information into the register of insurers (combines four benefits: pension, accident, disability and unemployment insurance)	Yes	Yes
	Preparation of a payroll	Yes	Yes
	Calculation and payment of the Unified Social Tax for national employees only	Yes	Yes
	Withholding and payment of personal income tax and military tax from the salaries of national and foreign personnel	Yes	Yes
	Compliance with national labor legislation	Yes	Yes
	Joining a trade union of employers	on a voluntary basis	
	Payments of wages in case of illness	up to 6 working days at the expense of the Employer, excess - at the expense of the Social Insurance Fund	
		without permanent establishment/ subsidiary	with permanent establishment/ subsidiary
2. Wage taxes	Personal income tax is withheld from the employee's salary	Yes	Yes
	Military tax	Yes	Yes
	The Unified Social Tax is charged and paid by the employer. The amount of the Unified Social Tax base is minimum 40 EUR and maximum 570 EUR	Tax	Yes
	Unified social tax (UST)	22%	
	Personal income tax	18%	
	Military tax	1.5%	
	Personal income tax for IT specialists who are residents of Diia City	5%	

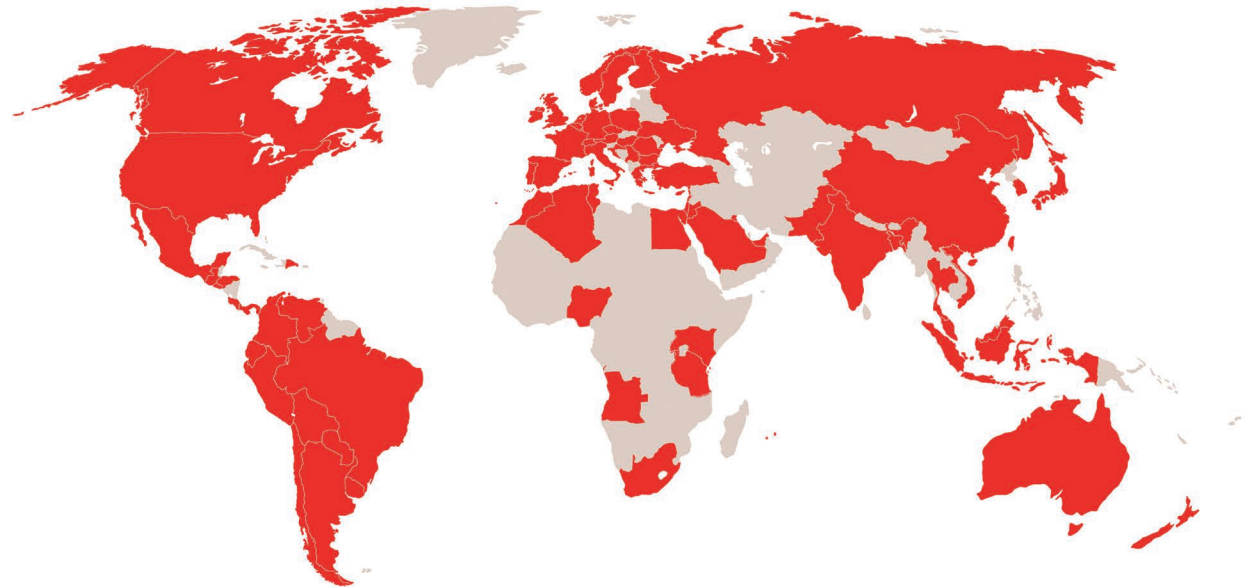
3. Social security expenses	Social security contributions must be withheld and paid by the employer	yes	yes
	Voluntary pension insurance at the expense of the employer	yes	yes
	Pension insurance at the expense of the Employer	22,00%	
	Voluntary pension insurance at the expense of the Employee	The amount of contributions is determined by the individual who concludes an electronic agreement with the Pension Fund.	
	Voluntary insurance of the Employee at the expense of the Employer	the amount exceeding 30% of the salary per calendar month is subject to personal income tax	
	Salary protection for the period of temporary disability	up to 6 working days at the expense of the Employer, excess - at the expense of the Social Insurance Fund	income compensation for the period of disability and medical treatment at the expense of the state budget
4. Main terms of employment contract	employee's position (workplace)	-	
	rights and obligations of the parties to labor relations, working hours, vacation,	-	
	the amount of remuneration/special payments	-	
	minimum wages	approximately 180 Euros	
	minimum annual vacation	24 days	
	notice periods/trial periods	see section 5 below	
5. Rules for termination of the employment contract	Minimum period for notifying employees of changes in working conditions, remuneration, and other changes	2 months (for the period of martial law, it is possible without notice)	
	Trial period	maximum 3 months. Trial periods are prohibited for certain categories of employees (for example, a contract for up to 1 year)	
	dismissal for a valid reason (e.g., theft) is possible without notice after a preliminary meeting with the employee.	As a general rule, the notice period is 2 weeks or the period agreed upon by the parties to the employment contract. For categories of persons who are prohibited from dismissal, the termination period is determined by agreement of the parties.	
	resignation at the employee's initiative		
	bilateral consent to terminate the employment contract		
Categories of employees who may not be dismissed without their consent (pregnant women, persons with children under 3 years of age, others), even when a fixed-term employment contract expires.			

		a foreign employee who enters from countries with visa-free regime - the EU, Japan, the USA, etc. (list of countries: https://mfa.gov.ua/en/consular-affairs/entry-and-stay-foreigners-ukraine/entry-regime-ukraine-foreign-citizens)	a foreign employee residing in a country with a visa regime or coming from a country of migration risk
6. Work permit for foreign employees	Employees need to obtain a visa	NO (up to 90 days of stay)	Yes, including e-Visa
	Temporary or permanent residence permit after obtaining a work permit	Yes	Yes
7. Categories of foreign employees who do not require a work permit	<ol style="list-style-type: none"> 1. foreigners permanently residing in Ukraine; 2. foreigners who have been granted refugee status in accordance with the legislation of Ukraine or have obtained a permit to immigrate to Ukraine; 3. foreigners recognized as persons in need of additional protection or granted temporary protection in Ukraine; 4. representatives of foreign marine (river) fleet and airlines that provide services to such companies in Ukraine; 5. employees of foreign mass media accredited to work in Ukraine; 6. athletes who have acquired professional status, artists and art workers who are going to work in Ukraine by profession; 7. employees of emergency rescue services to perform urgent work; 8. employees of foreign representative offices registered in Ukraine in accordance with the procedure established by law; 9. clergymen who are foreigners and temporarily stay in Ukraine at the invitation of religious organizations to carry out canonical activities; 10. foreigners who arrived in Ukraine to participate in the implementation of international technical assistance projects; 11. foreigners who have arrived in Ukraine to conduct teaching and research activities in institutions of professional higher education at their invitation; 12. other foreigners in cases stipulated by the laws and international treaties of Ukraine 		



Alliance of
independent firms

Mallorca, 260 àtic
08008 - Barcelona
Tel.: + 34 93 215 59 89
Fax: + 34 93 487 28 76
Email: info@antea-int.com
www.antea-int.com



INTERNATIONAL **COMPARISON**

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