

All countries

National Insurance/Social Security Contributions

Asia

China	<p>Statutory social security insurance consists of basic pension, basic medical, maternity, work injury, and unemployment insurances. There are plans to integrate maternity insurance into the basic medical insurance. On top of the social security insurance, there is also a housing fund program to be respected.</p> <p>Contributions are made by the employer and partially also by the employee on a monthly basis. The exact contribution rates are set by the local governments within the overall statutory framework.</p> <p>Foreign employees working in China are also generally required to participate in the Chinese social security insurance system, though this is not always strictly enforced throughout China. Exemptions may further apply under bilateral social insurance treaties.</p>
Hong Kong	None.
Singapore	Known as the Central Provident Fund (CPF) scheme. Generally, employer contribution rates from 1 January 2016 for private and public sector non-pensionable employees depends on their age.
United Arab Emirates	In respect of social security, for UAE national employees social security contributions are calculated at a rate of 20% of the employee's gross remuneration (5% is payable by the employee, 12.5% is payable by the employer, and an additional 2.5% contribution is made by the Government) – for non-UAE nationals, there is no social security contributions.

Europe

Austria	Depending on assessment basis (gross salary).
Czech Republic	<p>Paid by employer – 24.8 %</p> <p>Paid by employee – 6.5 % (7,1% as of 1 January 2024 due to the recent government's consolidation package)</p> <p>Self-employed – 29.2 %</p>

England & Wales

Tax year 2024/2025:

Employees' NICs: 8% for earnings between £242 and £967 per week and 2% on any excess.

Employers' NICs: 13.8% on any salary over £175 per week and on any taxable benefits (rising to 15% on any salary over £96 per week and on any taxable benefits from 6 April 2025).

France

Between 40 and 45% for employers. Between 20 and 25% for employees.

Germany

Social security contributions are payable only up to a set income level. The contribution ceilings are:

- Health and nursing insurance for all Federal States: EUR 4,837.50 (monthly) EUR 58,050 (yearly)

- Statutory remuneration ceiling: EUR 5,362.50 (monthly) EUR 64,350 (yearly)

- Special yearly statutory remuneration ceiling: EUR 58,050

- Pension and unemployment insurance:

- Old Federal States EUR 7,050 (monthly) EUR 85,200 (yearly)

- New Federal States: EUR 6,750 (monthly) EUR 80,400 (yearly)

Social security contributions are payable only up to a set income level. The contribution ceilings are described in the table below:

- Pension insurance: 18.6% (9.3% employer / 9.3% employee), up to an annual income ceiling of EUR 84,600 (Old Federal States) / EUR 81,000 (New Federal States)

- Unemployment insurance: 2.4% (1.2% employer / 1.2% employee), up to an annual income ceiling of EUR 84,600 (Old Federal States) / EUR 81,000 (New Federal States)

- Health insurance: 14.6% (7.3% employer / 7.3% employee), up to an annual income ceiling of EUR 64,350

- Nursing insurance: 3.05% (3.4% for childless employees, beginning with age 23), up to an annual income ceiling of EUR 64,350 (1.525% employer / 1.525% employee and 1.875% for childless employees, beginning with age 23; difference in Federal State Saxony)

- Insolvency contribution: 0.09% (only payable by employer), up to an annual income ceiling of EUR 85,200 (Old Federal States) / EUR 80,400 (New Federal States)

Hungary

The rates for 2023 are the following:

Employer: social tax amounting to 13 % of the tax base. The upper limit of the tax base is 24 times the mandatory minimum wage.

Employee: 18.5% social security contribution (consists of 10% pension contribution + 7% health insurance + 1,5% labour market contribution).

Some local taxes can be payable by the owner of a building or land parcel depending on the local governments.

Ireland

For the tax year 2023: 4% flat rate for employees, or nil for employees earning between €38 - €352 inclusive per week.

For the tax year 2023 generally 11.05% for employers, or the lower rate of 8.8% between €38 - €410 inclusive per week.

Italy

Between 35% and 40% for employers. Between 20% and 25% for employees.

Netherlands

National social insurance contributions integrated in income tax/wage tax/ Employees' insurance contributions levied from employers and vary per industry.

Poland

Payable both by the employee (13.71%) and employer (20.48% on top of the gross remuneration).

Portugal

The standard contribution rate for Social Security is 34.75% (23.75% borne by the employer and 11% borne by the employee), regarding employment contracts.

Slovakia

The social security system consists of social security and health insurance contributions. If an individual is on the Slovak payroll, the employer withholds social security on a monthly basis. A self-employed individual must also pay the social security and health insurance contributions related to their 'earnings'.

Health insurance contributions represent in 2022:

Self-employed: 14%

Employer and employee: employer: 10% and employee: 4%.

Social security contributions represent in 2022:

Self-employed: 33.15%

Employer and employee: employer: 25.20% and employee: 9.4%.

Spain

The maximum monthly social security contribution base for year 2022 is €4,139.40. The rates applied to such base are as follows:

- Employees: maximum 6.3%.
 - Employers: maximum 31.1% plus a variable rate depending on the activity.
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South America

Brazil

The Social Security Contribution is paid by the employer and by the employee. The calculation basis is the monthly payroll. The rates are:

- (i) Employers: 28% (on average);
- (ii) Employees: from 8% and 11% limited to a cap which is established every year.