



Payroll 2016

Information Brochure

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Tax rates

2015		2016
15% / 20%	Personal Income Tax (PIT)	18%
36.76%-49.7%	Unified Social Security Contribution (USSC) employer	22%
34,7% (civil law agreements)		8,41% (relating to disabled persons)
33,2% (sick leave payments)		
8,41% (relating to disabled persons)		
3,6%	Unified Social Security Contribution (USSC) employee	None
2,6% (civil law agreements)		
2% (sick leave payments)		
1.5%	Military Tax (MT)	1.5%

Minimum Salary

2015

January	UAH 1,218
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September	UAH 1,378
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2016

January	UAH 1,378
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May	UAH 1,450
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December	UAH 1,550
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USSC Cap

2015		
17 minimum salary	January	UAH 20,706
	September	UAH 23,426

2016		
25 minimum salary	January	UAH 34,450
	May	UAH 36,250
	December	UAH 38,750

- Maximum USSC employer

2015 (for low level of professional risk)	2016
UAH 8,611.40	UAH 7,579 *
	* current May 7,975 December 8,525

Salary 2015 vs. 2016

■ Gross to Net

	2015		2016	
	Rates, %	Amount, UAH	Rates, %	Amount, UAH
Gross		12,000.00		12,000.00
USSC employee	3.6	432.00	-	-
PIT	15-20	1,735.20	18	2,160.00
MT	1.5	180.00	1.5	180.00
Total deduction		2,347.20		2,340.00
Net		9,652.80		9,660.00
USSC employer	36.76 (example)	4,411.20	22	2,640.00
Total costs		16,411.20		14,640.00

	2015		2016	
	Rates, %	Amount, UAH	Rates, %	Amount, UAH
Gross		22,000.00		22,000.00
USSC employee	3.6	792.00	-	-
PIT	15-20	3,632.60	18	3,960.00
MT	1.5	330.00	1.5	330.00
Total deduction		4,754.60		4,290.00
Net		17,245.40		17,710.00
USSC employer	36.76 (example)	8,087.20	22	4,840.00
Total costs		30,087.20		26,840.00

	2015		2016	
	Rates, %	Amount, UAH	Rates, %	Amount, UAH
Gross		31,000.00		31,000.00
USSC employee	3.6	843.34	-	-
PIT	15-20	5,422.33	18	5,580.00
MT	1.5	465.00	1.5	465.00
Total deduction		6,730.67		6,045.00
Net		24,269.33		24,955.00
USSC employer	36.76 (example)	8,611.40	22	6,820.00
Total costs		39,611.40		37,820.00

Salary 2015 vs. 2016

■ Net to Gross

	2015		2016	
	Rates, %	Amount, UAH	Rates, %	Amount, UAH
Gross		11,188.46		11,180.12
USSC employee	3.6	402.78	-	-
PIT	15-20	1,617.85	18	2,012.42
MT	1.5	167.83	1.5	167.70
Total deduction		2,188.46		2,180.12
Net		9,000.00		9,000.00
USSC employer	36.76 (example)	4,112.88	22	2,459.63
Total costs		15,301.34		13,639.75

	2015		2016	
	Rates, %	Amount, UAH	Rates, %	Amount, UAH
Gross		22,997.88		22,360.25
USSC employee	3.6	827.92	-	-
PIT	15-20	3,824.99	18	4,024.85
MT	1.5	344.97	1.5	335.40
Total deduction		4,997.88		4,360.25
Net		18,000.00		18,000.00
USSC employer	36.76 (example)	8,454.02	22	4,919.26
Total costs		31,451.90		27,279.51

	2015		2016	
	Rates, %	Amount, UAH	Rates, %	Amount, UAH
Gross		31,930.79		31,055.90
USSC employee	3.6	843.34	-	-
PIT	15-20	5,608.49	18	5,590.06
MT	1.5	478.96	1.5	465.84
Total deduction		6,930.79		6,055.90
Net		25,000.00		25,000.00
USSC employer	36.76 (example)	8,611.40	22	6,832.30
Total costs		40,542.19		37,888.20

Salary 2015 vs. 2016

- **Total costs – USSC rate 36.76%**

Gross to Net

Gross salary range	2015	2016	% saving
< 12,000	16,411.20	14,640.00	11
12,000> < 25,000	30,087.20	26,840.00	11
> 25,000	39,611.40	37,820.00	5

Net to Gross

Gross salary range	2015	2016	% saving
< 12,000	15,301.34	13,639.75	11
12,000> < 25,000	31,451.90	27,279.51	13
> 25,000	40,542.19	37,888.20	7

Salary 2015 vs. 2016

- **Total costs – USSC rate 49.7%**

Gross to Net

Gross salary range	2015	2016	% saving
< 12,000	17,964.00	14,640.00	19
12,000> < 25,000	32,934.00	26,840.00	19
> 25,000	42,642.72	37,820.00	11

Net to Gross

Gross salary range	2015	2016	% saving
< 12,000	16,749.12	13,639.75	19
12,000> < 25,000	34,427.83	27,279.51	21
> 25,000	43,573.51	37,888.20	13

■ **Costs saving– USSC rate 36.76%**

2015

Gross salary	Withholdings				MT 1.5%	Accruals	Total costs
	USSC 3.6%	PIT				USSC 36.76%	
		15%	20%	total			
12,634.85	454.85	1,827.00	-	1,827.00	189.52	4,644.57	17,279.42
12,635.00	454.86	1,827.00	0.03	1,827.03	189.53	4,644.63	17,279.63
23,426.00	843.34	1,827.00	2,080.53	3,907.53	351.39	8,611.40	32,037.40
23,427.00	843.34	1,827.00	2,080.73	3,907.73	351.41	8,611.40	32,038.40
30,000.00	843.34	1,827.00	3,395.33	5,222.33	450.00	8,611.40	38,611.40
34,450.00	843.34	1,827.00	4,285.33	6,112.33	516.75	8,611.40	43,061.40
100,000.00	843.34	1,827.00	17,395.33	19,222.33	1,500.00	8,611.40	108,611.40

2016

Gross salary	Withholdings			Accruals	Total costs	% saving
	USSC 0%	PIT 18%	MT 1.5%	USSC 22.0%		
12,634.85	-	2,274.27	189.52	2,779.67	15,414.52	11
12,635.00	-	2,274.30	189.53	2,779.70	15,414.70	11
23,426.00	-	4,216.68	351.39	5,153.72	28,579.72	11
23,427.00	-	4,216.86	351.41	5,153.94	28,580.94	11
30,000.00	-	5,400.00	450.00	6,600.00	36,600.00	5
34,450.00	-	6,201.00	516.75	7,579.00	42,029.00	2
100,000.00	-	18,000.00	1,500.00	7,579.00	107,579.00	1

■ **Costs saving– USSC rate 49.7%**

2015

Gross salary	Withholdings					Accruals	Total costs
	USSC 3.6%	PIT			MT 1.5%	USSC 49.7%	
		15%	20%	total			
12,634.85	454.85	1,827.00	-	1,827.00	189.52	6,279.52	18,914.37
12,635.00	454.86	1,827.00	0.03	1,827.03	189.53	6,279.60	18,914.60
23,426.00	843.34	1,827.00	2,080.53	3,907.53	351.39	11,642.72	35,068.72
23,427.00	843.34	1,827.00	2,080.73	3,907.73	351.41	11,642.72	35,069.72
30,000.00	843.34	1,827.00	3,395.33	5,222.33	450.00	11,642.72	41,642.72
34,450.00	843.34	1,827.00	4,285.33	6,112.33	516.75	11,642.72	46,092.72
100,000.00	843.34	1,827.00	17,395.33	19,222.33	1,500.00	11,642.72	111,642.72

2016

Gross salary	Withholdings			Accruals	Total costs	% saving
	USSC 0%	PIT 18%	MT 1.5%	USSC 22.0%		
12,634.85	-	2,274.27	189.52	2,779.67	15,414.52	19
12,635.00	-	2,274.30	189.53	2,779.70	15,414.70	19
23,426.00	-	4,216.68	351.39	5,153.72	28,579.72	19
23,427.00	-	4,216.86	351.41	5,153.94	28,580.94	19
30,000.00	-	5,400.00	450.00	6,600.00	36,600.00	12
34,450.00	-	6,201.00	516.75	7,579.00	42,029.00	9
100,000.00	-	18,000.00	1,500.00	7,579.00	107,579.00	4

Making your business work – is what we do!

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