

**GROSS ANNUAL SALARY of USD30,000**

#	Country	Employment tax paid by employers in USD	Percentage of gross salary paid in employment tax	% change in proportion of employment taxes paid since 2012
1	China***	\$12,518	42.00%	32.95%
2	Israel	\$5,039	16.80%	18.31%
3	France	\$12,797	42.70%	16.00%
-	<b>BRIC Average</b>	<b>\$10,732</b>	<b>35.84%</b>	<b>7.83%</b>
4	Netherlands	\$6,831	22.77%	4.55%
5	Japan	\$4,570	15.23%	3.46%
5=	Australia	\$4,485	14.95%	3.46%
7	Brazil	\$16,467	71.36%	0.00%
7=	Spain	\$10,018	33.40%	0.00%
7=	India	\$3,600	12.00%	0.00%
7=	Ireland	\$3,225	10.75%	0.00%
11	Russia	\$5,400	18.00%	-0.33%
12	United Kingdom	\$2,380	7.93%	-2.58%
-	<b>Global Average</b>	<b>\$6,355</b>	<b>21.19%</b>	<b>-4.98%</b>
13	UAE****	\$2,182	7.26%	-5.35%
-	<b>Europe Average</b>	<b>\$6,798</b>	<b>22.67%</b>	<b>-9.60%</b>
14	Denmark	\$1,279	4.30%	-10.23%
15	Germany	\$6,124	20.41%	-10.52%
16	USA	\$2,337	7.79%	-11.88%
-	<b>G7 Average</b>	<b>\$6,001</b>	<b>20.01%</b>	<b>-18.52%</b>
17	Canada	\$2,206	7.35%	-20.11%
18	Italy	\$11,596	38.64%	-25.42%
19	Mexico	\$4,115	13.72%	-26.43%
20	Romania	\$6,930	23.10%	-34.63%
	Belgium	\$14,608	48.70%	*****
	Portugal	\$8,973	29.91%	*****
	Argentina	\$7,800	26.00%	*****
	Malta	\$6,959	22.82%	*****
	Poland	\$6,222	20.74%	*****
	Croatia	\$5,156	17.19%	*****
	Jamaica	\$3,080	10.55%	*****
	New Zealand	\$1,341	4.50%	*****
	Egypt	\$1,108	3.69%	*****

\*Based on a gross annual salary of USD30,000

\*\*The other salary brackets examined are (USD15,000, USD30,000, USD75,000 and USD300,000) and can be consulted in the supporting report.

\*\*\*Based on figures for Shanghai as a representative city of Chinese costs

\*\*\*\*Including levies

\*\*\*\*\*Unranked as 2012 data unavailable