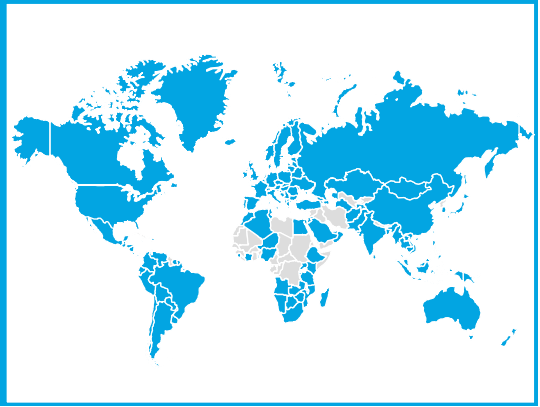


INPATRIATES

Bahrain

Tax facts for International Assignees



INCOME TAX: WHO IS LIABLE

There is no tax on income currently in Bahrain. Accordingly, the need for filing tax returns does not arise.

SOCIAL SECURITY

Effective from May 2022 onwards, the Social insurance contributions are payable for Bahrainis at an increased rate of 21% of basic wages, of which 14% is the employer's contribution and 7% is the employee contribution.

Unemployment insurance at a rate of 1% is also payable by both Bahrainis and expatriate employees. The base for the calculation of social insurance contributions cannot exceed BD 4,000 per month. In case the salary exceeds BD 4,000 per month, the amount of contribution will be calculated only on BD 4,000.

For further information and to register for future updates contact expat@bdo.global

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