

EXPATRIATES

Morocco

Tax facts for International Assignees



INCOME TAX: WHO IS LIABLE

Individuals who are not Moroccan tax residents are taxed on income earned in Morocco (i.e. Moroccan source income).

Individuals who are Moroccan tax residents are taxed on income earned from Moroccan and foreign sources.

Moroccan debtors may be required to withhold tax on Moroccan source income paid to non-tax residents. These rules are used in combination with the terms of tax treaty concluded between Morocco and the country where the individual is a tax resident.

The applicable tax year is from 1 January to 31 December each year.

The individual Income tax return is required to be filed before 1 March of the following tax year.

BREAKING RESIDENCY - EXIT PROCEDURES

There is a specific procedure to break Moroccan tax residency for the resident individuals who want to leave the Moroccan territory. An application is required to be submitted to the tax administration to obtain a tax clearance which will allow them to close their bank accounts and make the customs clearance of their goods for relocation.

INCOME TAX RATES

Income	Income tax rate	Amount to be deducted
From 0 to 30.000	0%	0
From 30.001 to 50.000	10%	3.000
From 50.001 to 60.000	20%	8.000
From 60.001 to 80.000	30%	14.000
From 80.001 to 180.000	34%	17.200
Over 180.000	38%	24.400

SOCIAL SECURITY CONTRIBUTIONS

Moroccan social security contributions are due on incomes received from resident companies by both non residents and residents individuals

Secured Items	Employer contribution	Employee contribution	Ceiling/ Limits	Total
Short and long term social benefits (Sickness, maternity, death and pension)	8.98 %	4.48%	6.000 MAD	13.46 %
Family services	6.4 %	-	uncapped	6.4 %
Professional training tax	1.6%	-	uncapped	1.6%
Solidarity Mandatory AMO	1.85 %	-	uncapped	1.85 %
Basic AMO (health insurance Scheme)	2.26 %	2.26 %	uncapped	4.52 %
Total	21.09 %	6.74 %		27.83 %

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

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