

# INPATRIATES

## Morocco

### Tax facts for International Assignees



#### **INCOME TAX: WHO IS LIABLE ?**

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

A foreign individual becomes a Moroccan tax resident if one of the following criteria is met (subject to confirmation with the criteria of the applicable tax treaty):

- His permanent home is located in Morocco; or
- The center of its economic interests is located in Morocco ; or
- He is present in Morocco for a period exceeding 183 days continuous or discontinuous for each period of 365 days.

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.

## INCOME TAX RATES

Annual tax income brackets	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

Secured Items	Employer contribution	Employee contribution	Ceiling	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](mailto:expat@bdo.global)

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication. No entity of the BDO network, its partners, employees and agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

The BDO network (referred to as the 'BDO network') is an international network of independent public accounting, tax and advisory firms which are members of BDO International Limited and perform professional services under the name and style of BDO (hereafter: 'BDO member firms'). BDO International Limited is a UK company limited by guarantee. It is the governing entity of the BDO network. Service provision within the BDO network is coordinated by Brussels Worldwide Services BV, a limited liability company incorporated in Belgium.

Each of BDO International Limited, Brussels Worldwide Services BV and the BDO member firms is a separate legal entity and has no liability for another entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BV and/or the BDO member firms. Neither BDO International Limited nor any other central entities of the BDO network provide services to clients.

BDO is the brand name for the BDO network and for each of the BDO member firms.

The fee income of the member firms in the BDO network, including the members of their exclusive alliances, was US\$ 11.8 billion in 2021. These public accounting, tax and advisory firms provide professional services in 167 countries & territories, with 97,292 people working out of 1,728 offices worldwide.

© Brussels Worldwide Services BV, December 2022