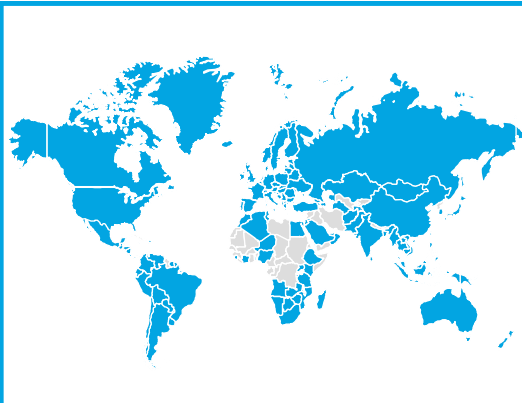


# EXPATRIATES

## Oman

### Tax facts for International Assignees



#### INCOME TAX: WHO IS LIABLE/RESIDENCY

There are no personal or payroll related taxes in the Sultanate of Oman.

#### SOCIAL TAX RATES

Employees who are Omani nationals are subject to a social security regime in Oman. Generally, the social security contribution is at the rate of 20.5% of the employee's gross salary, of which 8% is contributed by the employee and the remaining 12.5% is contributed by the employer. There are no social security payments for expatriates. Expatriates are only entitled to a gratuity payment (or an end-of-service benefits). The basis of calculation of the gratuity payment to the expatriate employees is as follows:

- 15 days per year, or part thereof, for the first three years of service; and
- 30 days per year, or part thereof, after three years of service.

It is to be noted that for the purpose of calculation of the gratuity, the last drawn basic salary of the employee is to be considered.

For further information and to register for future updates contact [expat@bdo.global](mailto:expat@bdo.global)

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