

Payroll Rules As per Type of Contracts

TYPE OF CONTRACT	INCOME TAX	NSSF		
		FAMILY ALLOWANCES	SICKNESS & MATERNITY	END OF SERVICE
Monthly	Rebates= 625000 LBP/ Month, Tax application as per normal segments after rebates	6% UP to ceiling of 1500000 LBP (EMPLOYER)	Up to ceiling of 2500 000 LBP. Employee --> 3% and Employer --> 8%	No ceiling 8.5% (Employer)
Daily with Daily attendance	Rebates= 25000 LBP/ Day (25000 * nbr. of working days) Tax application as per normal segments after rebates	6% UP to ceiling of 1500000 LBP (EMPLOYER)	Up to ceiling of 2500 000 LBP. Employee --> 3% and Employer --> 8%	No ceiling 8.5% (Employer)
Daily with Monthly attendance	Rebates= 25000 LBP/ Day, Tax (25000 * nbr. of working days) application as per normal segments after rebates	6% UP to ceiling of 1500000 LBP (EMPLOYER)	Up to ceiling of 2500 000 LBP. Employee --> 3% and Employer --> 8%	No ceiling 8.5% (Employer)
Partner	Rebates= 625000 LBP/ Month, Tax application as per normal segments after rebates	Not applicable	Not applicable	Not applicable
Part Timer (Contractual)	No Rebates are applicable. 3% tax on total salary	6% UP to ceiling of 1500000 LBP (EMPLOYER)	Up to ceiling of 2500 000 LBP. Employee --> 3% and Employer --> 8%	No ceiling 8.5% (Employer)
Professional	Rebates = 625000 LBP/ Month, Tax application is 7.5% after standard rebates	Not applicable	Not applicable	Not applicable
Second Job	No rebates are applicable. Income tax as per normal segments	Not applicable	Not applicable	Not applicable
Daily Public sector	Rebates based on 30Days, Rebates=25000 LBP/ Day. Tax application as per normal segments	6% UP to ceiling of 1500000 LBP (EMPLOYER)	Up to ceiling of 2500 000 LBP. Employee --> 3% and Employer --> 8%	No ceiling 8.5% (Employer)
Monthly Public sector	Rebates =625000 LBP/ Month, Tax application as per normal segments after rebates.	6% UP to ceiling of 1500000 LBP (EMPLOYER)	Up to ceiling of 2500 000 LBP. Employee --> 3% and Employer --> 8%	No ceiling 8.5% (Employer)

N.B: Note that married employees having children will benefit from extra rebates as follows 2500000 LBP /Year for the Spouse and 500000 LBP/Year for each child up to 5 children.