

TAX Alert

July 2009

A special decision of the Council of Ministers No. 522 date 13.05.2009 increased the minimum salary to ALL 18.000.

The decision comes to force on 01.05.2009

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The law no. 10070, date 05.02.2009 decreased the mandatory Social and Health Insurance Contribution from 32.9% to 25.9 %.

This change affects employers' contribution by reducing it from 21.7% to 16.7%.

The law comes to force on 01.05.2009

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The decision of Council of Ministers no 700 date 18.06.2009 changes the minimum and maximum salary level for social and health insurance calculations:

- The minimum salary for self-employed is increased from 14.830 ALL to 16.120 ALL;
- The minimum salary for employees is increased from 17.000 ALL to 18.000 ALL;
- The maximum salary for employees is increased from 74.150 ALL to 80.600 ALL;

The decision comes to force on 01.05.2009.

For more information please visit www.tatime.gov.al

This information is provided as a guide only and should not be construed as advice. Professional accounting and tax advice should be sought before acting upon any of the point raised in this information.