

Prepare for a Changing Landscape



New Amounts of the Living Wages for 2015

On 22 December 2014 the President of the Republic of Azerbaijan signed a Decree "On Approval of the Law on the living wage for 2015".

According to the Law, living wages in Azerbaijan are set as follows:

- AZN 131 for the main socio-demographic groups of population
- AZN 140 for able bodied population
- AZN 108 for pensioners
- AZN 108 for children

The Law comes into force from 1 January 2015.

This change will have a particular impact on personal income tax computation since the Tax Code exempts income up to AZN 250 from personal income tax in the amount of the living wage of the able bodied population (which is currently set in the amount of AZN 136).

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