

Case study 1

Expatriate payroll and benefits – monthly summary for 2015

Payroll items	Jan	Feb	Mar	Apr	May	June	Jul	Aug	Sept	Oct	Nov	Dec	Total
Basic salary	25,000	25,000	25,000	25,000	25,000	27,500	27,500	27,500	27,500	27,500	27,500	27,500	317,500
COLA	2,500	2,500	2,500	2,500	2,500	2,750	2,750	2,750	2,750	2,750	2,750	2,750	31,750
Meal allowance	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Travelling allowance	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Bonus (for 2014)	-	55,000	-	-	-	-	-	-	-	-	-	-	55,000
Shares	-	-	-	-	-	-	12,000	-	-	-	-	-	12,000
Benefits													
Electricity /Water/Gas	982	1,080	867	1,290	905	982	886	980	1,222	1,108	1,008	987	12,296
Gift vouchers	50	-	-	50	-	-	50	-	-	50	-	-	200
Productivity award							2,500					158	2,658
Mobile phone	188	188	188	188	188	188	188	188	188	188	188	188	2,256
Fuel	300	-	423	-	289	-	304	-	189	-	-	256	1,761
Hotel expenses/temporary accommodation (1 week)	3,500												3,500
Home Leave	-	-	-	-	-	-	5,158	-	10,165	-	-	-	15,323
Parking and toll	255	255	255	255	255	255	255	255	255	255	255	255	3,060
School Fees	-	-	3,215	-	-	2,905		-	-	2,860	-	-	8,980
Loan interest subsidy			1,500			1,500			1,500			1,500	6,000
Professional subscription	-	-	-	-	-	-	-	2,500	-	-	-	-	2,500
Medical /dental /optical expenses	-	80	-	-	-	-	869	-	-	500	-	-	1,449
House furniture & furnishings	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000
Rental of additional furniture		8,000											8,000
House Rent	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
Car Lease	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,000
House Maintenance	-	-	-	2,489	-	-	-	-	975	-	-	-	3,464
Club fees	135	135	135	135	135	135	135	135	135	135	135	135	1,620