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|                                  |                                                                                                                                                                                                               |                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>○ Tax protection – company pays excess of foreign taxes</li> <li>○ Tax equalisation- covered by employer through a hypothetical tax</li> <li>● Fringe benefit tax – 30% - 50% depending on the country</li> </ul> |
| <b>Salary Payments</b>           | In arrears – Monthly                                                                                                                                                                                          | In arrears – Monthly                                                                                                                                                              | Depends on nature on contract<br>In arrears - Monthly                                                                                                                                                                                                    |
| <b>Salary reviews /Increment</b> | Not guaranteed<br>Informed by: - Cost of living, Market rates, resource based <ul style="list-style-type: none"> <li>● Approved by the Board of Directors</li> </ul>                                          | Attainment of higher qualification – 9 months or more)<br>Determined by Permanent Secretary/Public Service commission.<br>Authorities – approved (BOD & Public service commission | <ul style="list-style-type: none"> <li>● Global HQ policy – Expatriates based on performance</li> <li>● Board Of Directors - HCN</li> </ul>                                                                                                              |
| <b>Social Security</b>           | <ul style="list-style-type: none"> <li>● NSSF</li> <li>● Gratuity schemes (non-mandatory</li> </ul>                                                                                                           | <ul style="list-style-type: none"> <li>● Pension Schemes</li> <li>● Gratuity (Authorities)</li> </ul>                                                                             | <ul style="list-style-type: none"> <li>● Gratuity (PCNS/TCN)</li> <li>● NSSF (HCN)</li> </ul>                                                                                                                                                            |
| <b>Benefits</b>                  | <ul style="list-style-type: none"> <li>● Statutory benefits e.g., sick leave, annual leave</li> <li>● Non-statutory</li> <li>● Distinct policies e.g., Leave – 21 days (min) as per Employment Act</li> </ul> | <ul style="list-style-type: none"> <li>● Statutory benefits</li> <li>● Non-statutory</li> </ul> Leave – 24 days (min. Vary with scale (refer to Public Service standing orders)   | Hybrid <ul style="list-style-type: none"> <li>● Local (covered by local manual) e.g., local Travel, leave, communication</li> <li>● Global Benefits (HQ Manual) – Insurance,</li> </ul>                                                                  |