



5% ALLOWANCE

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The minimum amount of salaries, bonuses and allowances of any kind due in application of Law 739 on salaries, is increased by an allowance of 5%.

This is compulsory and **not subject to social security contributions**, when the remunerations upon which it is calculated are equal to at least those defined by the Law on salaries.

When calculated on remunerations higher than these amounts, this allowance is no longer compulsory and must therefore be considered as a remuneration element to be included in the salary to be reported.