



## **Essential information – income tax**

Christian Aid operates an income tax and social insurance policy and guidelines to ensure compliance with country regulations, particularly where staff are living and working in a host country (outside of the country where they are resident and usually live and work). In summary, Christian Aid is committed to ensuring the appropriate levels of employee income tax and social insurance are deducted from an employee at point of pay and paid (with employer social insurance contributions) to the appropriate authorities in home and/or host country. Any employee who is not liable for income tax in any country will automatically become a member of the Christian Aid Income Tax Fund whereby 25% of their gross earnings will be deducted in order to protect Christian Aid against any retrospective changes in income tax legislation. Christian Aid will subsidise income tax to ensure that employees are not subject to double taxation where they are unable to claim a rebate. Full details are in the policy and guidelines which may be updated from time to time.