



# DIFFERENTIATE BETWEEN GROSS & NET SALARY



## NET SALARY

**NET** salary is the actual amount the employees received in each salary payment, after deducting all insurance premiums and personal income tax.

NET Salary

Insurance premiums

Personal Income Tax

## GROSS SALARY

**GROSS** salary is the total amount enterprises pay the employees including basic salary, allowances, benefits, commissions, bonuses, etc that haven't deducted insurance premiums and personal income tax.

Personal Income Tax

NET Salary

Insurance premiums

### RELATION BETWEEN GROSS SALARY & NET SALARY

**NET SALARY**

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**GROSS SALARY**

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**Social Insurance contribution**

(health, unemployment)

**Personal Income Tax**

(if any)