

# Expatriate Compensation Calculation

Assignment ID:	42393-1	Actual home location	BERLIN	
Contract Start Date	01.01.2007 00:00:00	Actual Host location	GUANGZHOU	
Policy	Mercer Standard policy	COL Index(M with home as 100)	91.35	
Assignment File Created By	AR	Marital status on assignment:	Married + 1	
Calculation status:	Approved	Exchange rate:	1 EUR = CNY	10.2035

	Home City BERLIN (EUR)	Host City GUANGZHOU (CNY)
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<b>Gross home country reference salary</b>	<b>62'111</b>
- Hypothetical social security	10'532
- Hypothetical personal income tax	9'281
+ Family Allowances	0

<b>Net home country pay (based on 01.01.0001 tax data)</b>	<b>41'146</b>
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Breakdown of net home country pay

(Index)	% of	
- Housing	19.358	7'965
- Savings and other expenses	27.244	11'210
- Spendable income	53.398	21'971
<b>Total Net</b>	<b>100.000</b>	

## Host Location Compensation Build-Up

<b>Net home country pay (same as item 2 above)</b>	<b>41'146</b>	<b>419'833</b>
Cost of Living Allowance (COLA)	EUR	
Spendable income used for this calculation	21'971	
Cost of living index used for this calculation	91	
Housing Allowance		
Hypothetical home country housing deduction	0	0
Quality of Living Allowance	% of	
Other cash taxable allowances	EUR	CNY
Mobility premium	6'211	63'374

<b>Equalized net host country pay including cash taxable allowances and premiums</b>	<b>54'774</b>	<b>558'887</b>
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Taxable income in host country	<b>65'306</b>	<b>666'350</b>
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## Gross up in host country

	Home country	Taxable		
- Hypothetical Social Security	Home country		<b>10'532</b>	<b>107'463</b>
- Hypothetical Social Security	Host country	NA	0	0
- Hypothetical Personal Tax	Host country		<b>22'617</b>	<b>230'773</b>

<b>Gross Host Country Pay</b>	<b>87'923</b>	<b>897'123</b>
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Expatriate benefits (non cash, or non tax equalised)	EUR	CNY	<b>23'804</b>	<b>242'885</b>
Total host country accommodation costs	23'804	<b>242'885</b>		
Education allowance	7'243	73'904		
Car allowance	470	4'796		

<b>Total Gross Host country compensation (including non cash or non tax equalised benefits)</b>	<b>111'727</b>	<b>1'140'007</b>
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Employer cost in host country	0	0
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