

RYMAND & CO.
TABLE NO. 1
SUMMARY OF CHANGES IN MINIMUM WAGE, SOCIAL SECURITY PREMIUM,
SALARY TAX AND BENEFITS
(Year Ending March 20, 2019)

	2018-2019	2016-2017
	<hr/> <i>Rials.</i> <hr/>	<hr/> <i>Rials.</i> <hr/>
Minimum Daily Wage	370,423	309,977
Minimum Monthly Wage (Months of 30 Days)	11,112,690	9,299,310
Seniority Premium (Per Day for Each Year of Work)	17,000	17,000
Increase in Other Wage Levels (Daily)	10.4% basic salary plus Rials 28,208 per day	12% basic Salary plus Rials 6,768 per day
Child Allowance (for Each Child) Monthly	1,111,269	929,931
Child Allowance (Maximum Two Children) Monthly	2,222,538	1,859,862
Residence allowance	400,000	400,000
Other Monthly (Welfare) Benefits	1,100,000	1,100,000
Ceiling for Deduction of Social Security Premium (Daily)	2,592,961	2,169,839
Annual Salary Tax Exemption	276,000,000	240,000,000
Monthly Salary Tax Exemption	23,000,000	20,000,000