



Global 50 Remuneration Planning Report

Sample Report Output
(containing excerpts from multiple countries)

Global 50 Remuneration Planning Report

This report presents reward and employment regulatory frameworks and practices in 61 major economies worldwide, based upon extensive market research. [References](#) to compensation and benefit practices are based on WTW's General Industry, Benefits Design and HR Policies and Practices surveys unless otherwise noted. Information on the regulatory environments is from WTW's Employment Terms and Conditions reports and Benefits Profiles (where available).

Each chapter includes:

- Key economic data, employment market overviews and remote work practice summaries systematically flagging key figures for readers
- Total reward environment data visualizations presenting typical compensation package compositions and common benefits
- Compensation practices data visualizations, including total guaranteed pay, salary increases, mandatory pay elements, allowances, short-term incentives and long-term incentives
- Fringe benefit practice data visualizations and requirements, including company cars, meal benefits, flexible benefits and wellbeing
- Recent and proposed legislative and regulatory developments impacting employment, pay and benefits (a consolidated version covering all economies is also available in Excel)
- Summaries of state benefit systems, mandatory benefits and supplemental employer benefits practice encompassing retirement, risk benefits, workers compensation and healthcare
- Common paid leaves, including mandatory employer or state-paid leave and market practice relating to annual leave and family leave as well as public holidays for the year to come

This report also includes separate Excel files containing:

- Salary structures presenting Total Guaranteed Compensation as well as target variable pay (for all staff and for sales staff) by Survey Grade.
- A comparison of median gross Total Guaranteed Compensation converted to US dollars for four select Survey Grades, including a comparison of the USD values against the median values per Survey Grade on a regional and global basis.

Legal References

The information contained in this report has been compiled with reasonable skill and care in our capacity as Human Resources and Benefits consultants. However, it should be noted that WTW are not legal or tax advisers. Accordingly, no action should be taken on any legal or tax information contained in this report without consulting an appropriate adviser.

Geographical Coverage

WTW's **Global 50 Remuneration Planning Report** covers the following economies:

- **Asia/Australasia:** Australia, China, Hong Kong, India, Indonesia, Japan, Malaysia, New Zealand, Philippines, Singapore, South Korea, Taiwan, Thailand, and Vietnam
- **Central and Eastern Europe:** Bulgaria, Croatia, Czechia, Greece, Hungary, Israel, Kazakhstan, Poland, Romania, Russia, Slovakia, Slovenia, Türkiye, and Ukraine
- **Western Europe:** Austria, Belgium, Denmark, Finland, France, Germany, Ireland, Italy, Luxembourg, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, and the United Kingdom
- **Middle East and Africa:** Egypt, Kenya, Morocco, Nigeria, Qatar, Saudi Arabia, South Africa, and the United Arab Emirates
- **South and Central America:** Argentina, Brazil, Chile, Colombia, Costa Rica, Mexico, and Peru
- **North America:** Canada and the United States

Contact Us

The report is compiled by the Global Research Unit. For questions on the information presented in the report, please contact us at global.research@wtwco.com

For more information on any of the many other surveys and services offered by WTW, please contact your regional Customer Service team at:

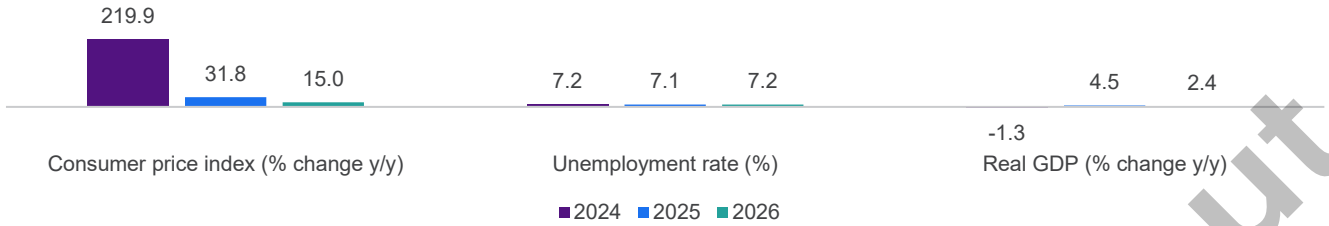
- **Asia/Australasia**
wtwapdata@wtwco.com
- **Europe, Middle East and Africa**
wtwemadata@wtwco.com
- **South and Central America**
wtwladata@wtwco.com
- **North America**
US: wtwusdata@wtwco.com
Canada: wtwcadata@wtwco.com

Sample Report

Sample Report Output

Argentina

Key Economic Indicators



Source: Oxford Economics - September 2025.

Employment Environment

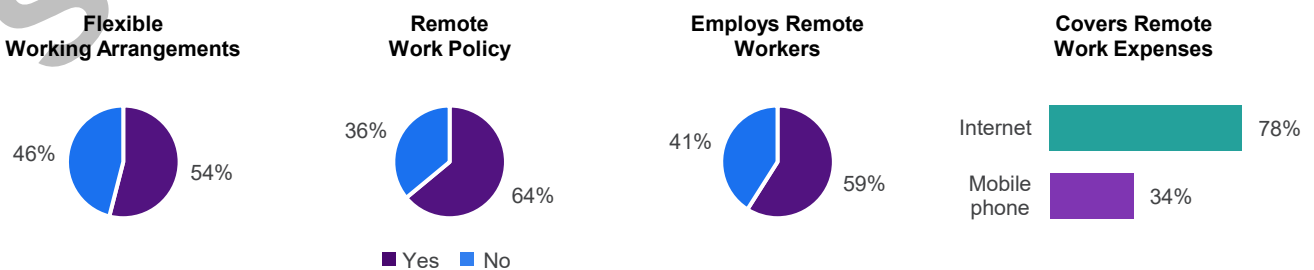
| Normal Workweek | Normal Overtime | Minimum Wage | Unionization | Collective Bargaining |
|-----------------|--------------------|-----------------------|------------------|-----------------------|
| 48 hours | 150% of normal pay | ARS 322,000 per month | 28% of workforce | 58% of workforce |

The terms and conditions of employment in the private sector are generally established with reference to the Employment Contract Law, CBAs and internal work rules. Normal work time is eight hours per day, five days per week with a maximum of 48 hours per week. Overtime is payable at 150% of regular pay. The national MMW is ARS 322,000 as of August 1, 2025. The MMW is normally adjusted for inflation every six months; however, due to surging inflation it is now being adjusted more frequently. CBAs generally establish minimum salary levels for different categories of workers.

Consumer price inflation has been consistently high, averaging 51% per year for the 10-year period 2014-23 (World Bank data). This sustained cost-of-living pressure places wage growth at the top of employee priorities and drives frequent salary increases. Employers also commonly respond by enhancing benefits that help offset rising out-of-pocket costs.

Employees are free to establish or join labor unions. The ILO estimates that 28% of the workforce in formal employment belong to a labor union. Only those unions that are the most representative in a given sector and region are empowered to enter into CBAs. Bargaining occurs at the national, regional, provincial or enterprise level. Government data indicates 58% of the workforce in formal employment are covered by a CBA.

Subject to employee agreement, employers may establish arrangements allowing hours worked in excess of normal work hours to offset work hours of another day. CBAs may provide for a flexible work schedule, subject to a rest period of at least 12 hours between workdays. Teleworking/remote work is regulated by Law No. 27,555 of 2021. Employers are required to provide the necessary work equipment and tools, including training, and assume the costs of the installation, maintenance, and repair of equipment provided. Employees using their own tools must be reimbursed for such use. Below is a summary of practices among companies surveyed by WTW.

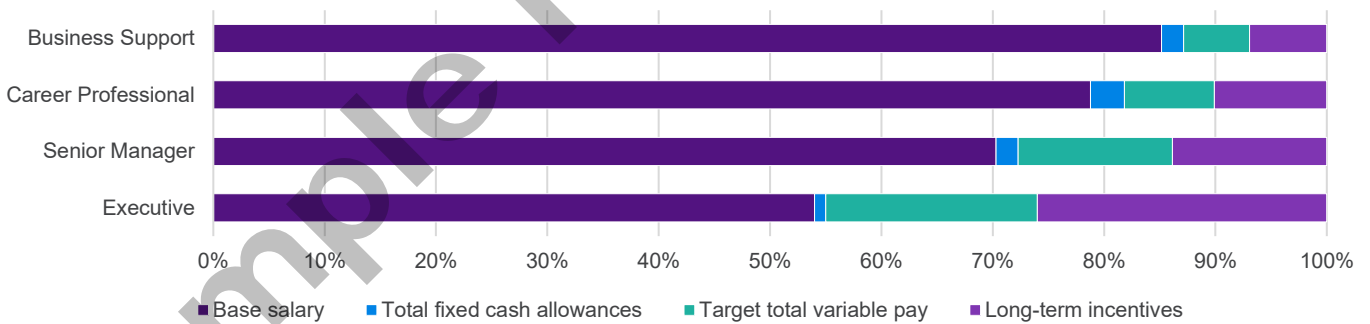




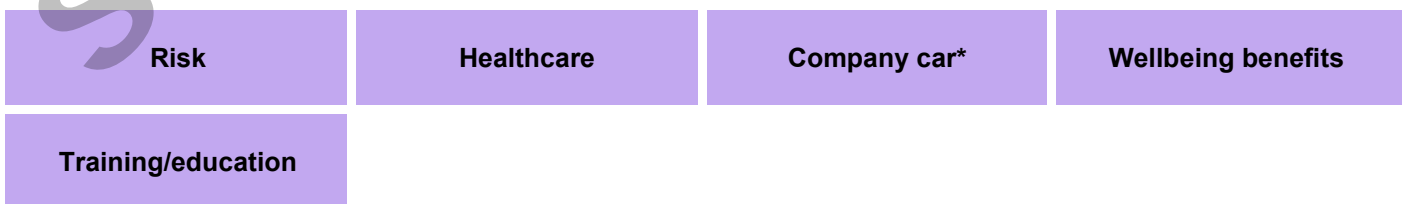
Total Reward Environment

The chart below illustrates the typical target total direct compensation package composition for select WTW Career Levels as sourced from WTW's General Industry Survey as at April 1, 2025. The summary of noteworthy common employer-provided supplemental benefits is sourced from WTW's Benefits Design Practices and HR Policies and Practices reports and applies to all employees unless otherwise noted.

Target Total Direct Compensation (% of total package)



Common Employer Benefits (40% market prevalence or more)



*Applicable to specific employee categories

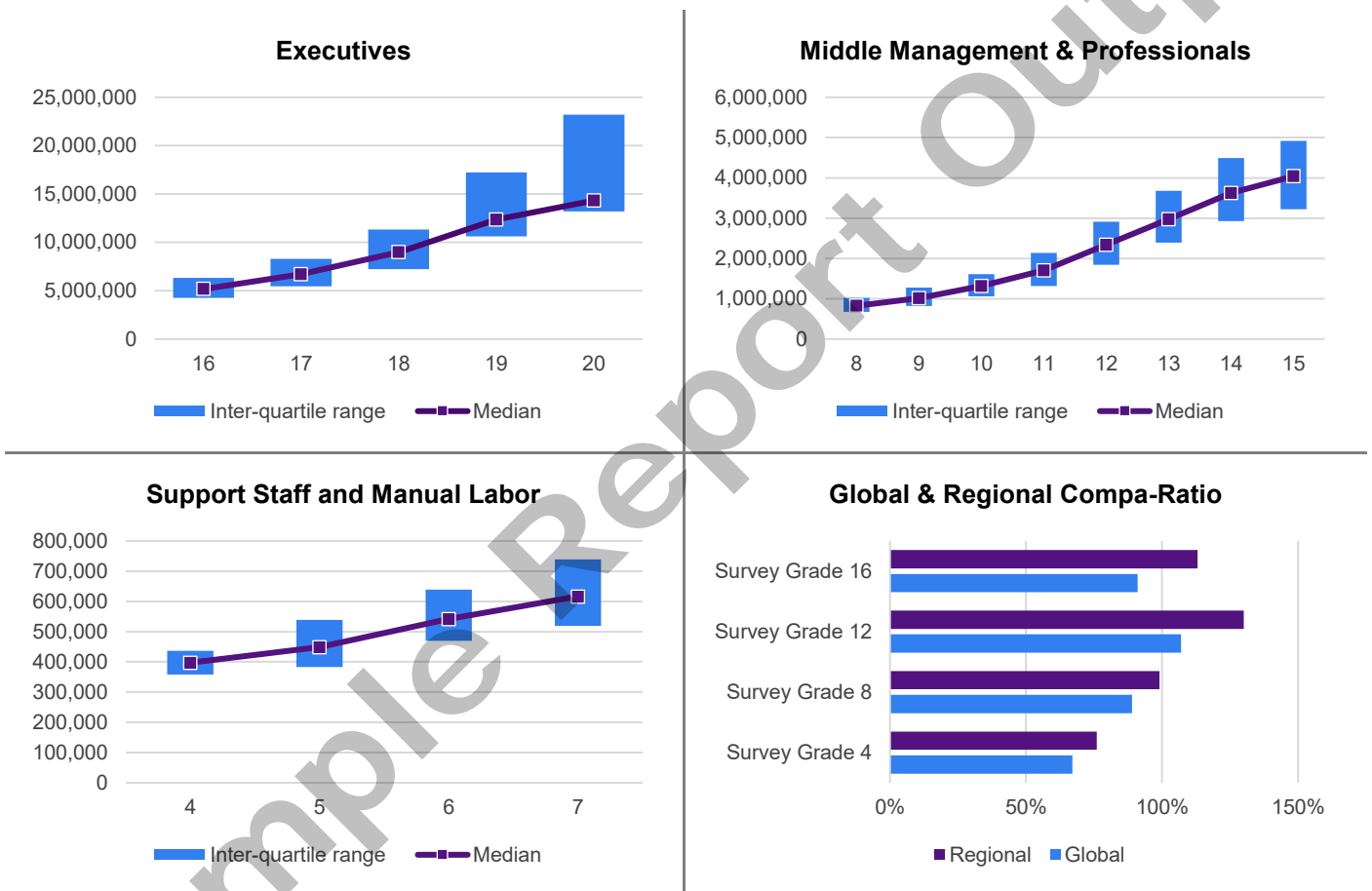
Cash Compensation

Typical Package Composition

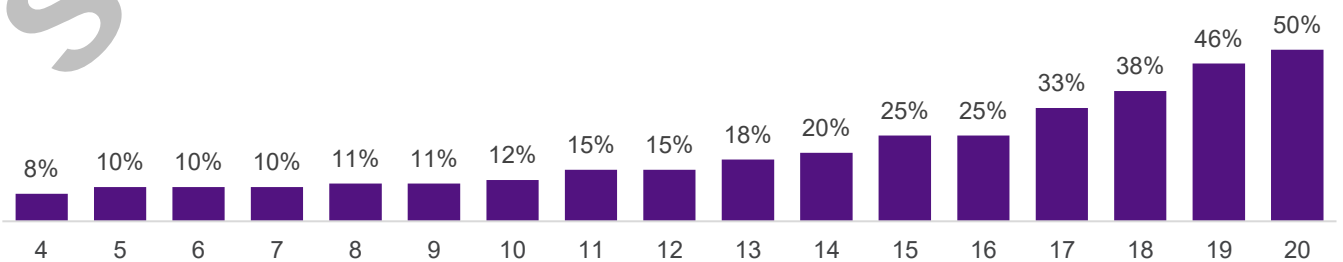
| Number of Months of Salary Payment | Mandatory Payments | Allowances (excluding cars) | Allowances Value (median) |
|------------------------------------|--------------------|-----------------------------|---------------------------|
| 12 | NA | 62% of incumbents receiving | 5% of annual base pay |

Total Guaranteed Compensation (WTW Survey Grade)

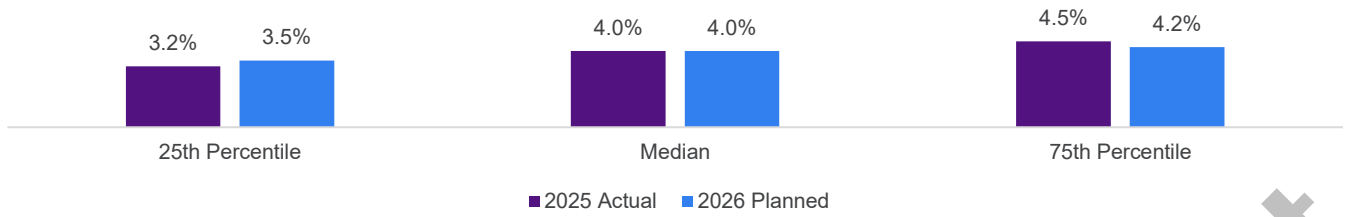
The tables below are in Turkish New Lira - TRY - per annum and are based on the all-industry country salary structures available in the accompanying Excel file. The comparison graph compares median Survey Grade values against the equivalent region and global-level values.



Target Variable Pay as a Percentage of Base Salary (WTW Survey Grade; Median)



Total Salary Increases (%)



Extracted from WTW's July 2025 Global Salary Budget Planning Report.

Mandatory Payments and Voluntary Allowances

Employers must provide adequate accommodation and transportation to/from the workplace, or allowances in lieu. In practice, surveyed employers typically pay allowances. The housing allowance is the most significant in terms of value. Employers commonly cover education costs for employees' dependent children as well. Vacation/home leave assistance for foreign workers and dependents is also usually provided, typically in the form of employer-purchased tickets or cash reimbursement. Just over a quarter of companies extend eligibility to Saudi nationals in the form of an equivalent cash value.

Short-Term Incentives

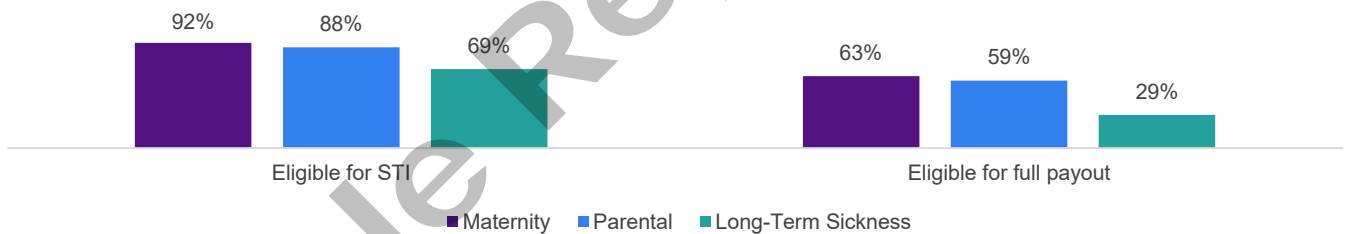
Prevalence and Eligibility



Type

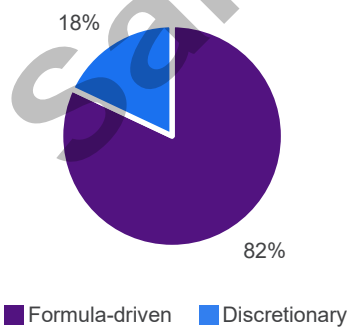


Impact of Leave on Eligibility (% of plans)

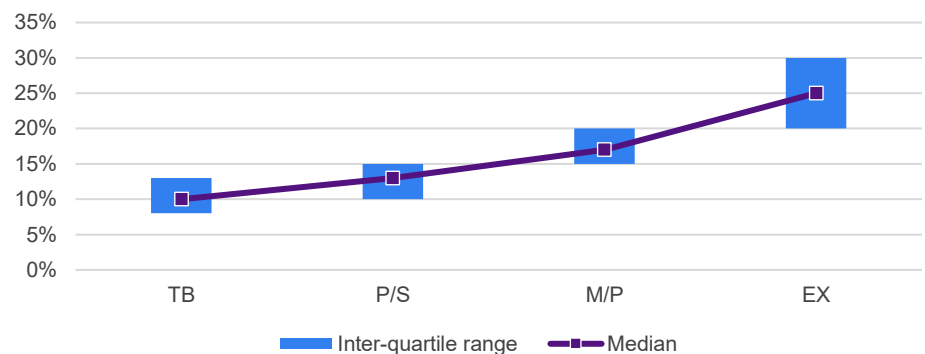


Performance Bonuses

Plan Design (% of plans)



Target Performance Bonus (% of Annual Base Pay)



STI Environment Notes

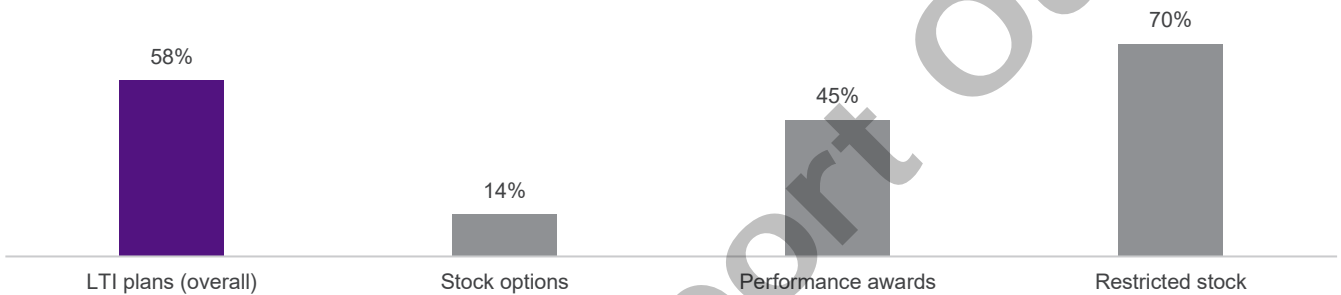
There are a number of employee financial participation schemes that enjoy some degree of tax favorability. Payments from all types of profit-sharing plans (PSPs) are exempt from personal income tax if payouts are put into an approved retirement savings plan. In practice, employers commonly have various profit sharing and savings plan types.

By law, all companies with 50 or more employees with registered profits in France must set up a PSP. Employers are subject to a 20% social tax on all forms of profit-sharing payments, reduced to as low as 8% for payments to employee savings and retirement plans. Covered employers that have a voluntary PSP are exempt from the requirement.

Companies with 11-49 employees that have registered a net tax profit of at least 1% of revenue for three consecutive years must establish some form of profit-based reward scheme from 2025. The requirement can be satisfied by PSPs, PPVs or retirement savings plans. The regime will be in force for five years initially (subject to governmental review).

Long-Term Incentives

Overall Prevalence & Plan Types*

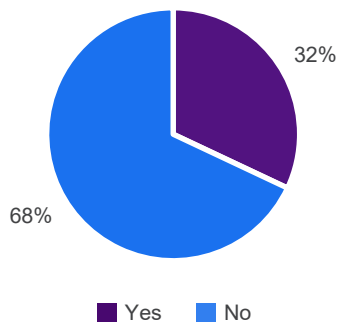


*Companies may have more than one plan type.

Employee Categories Eligible for Restricted Stock (% of plans)



LTI Eligibility Determined by Minimum Salary Level (% of plans)



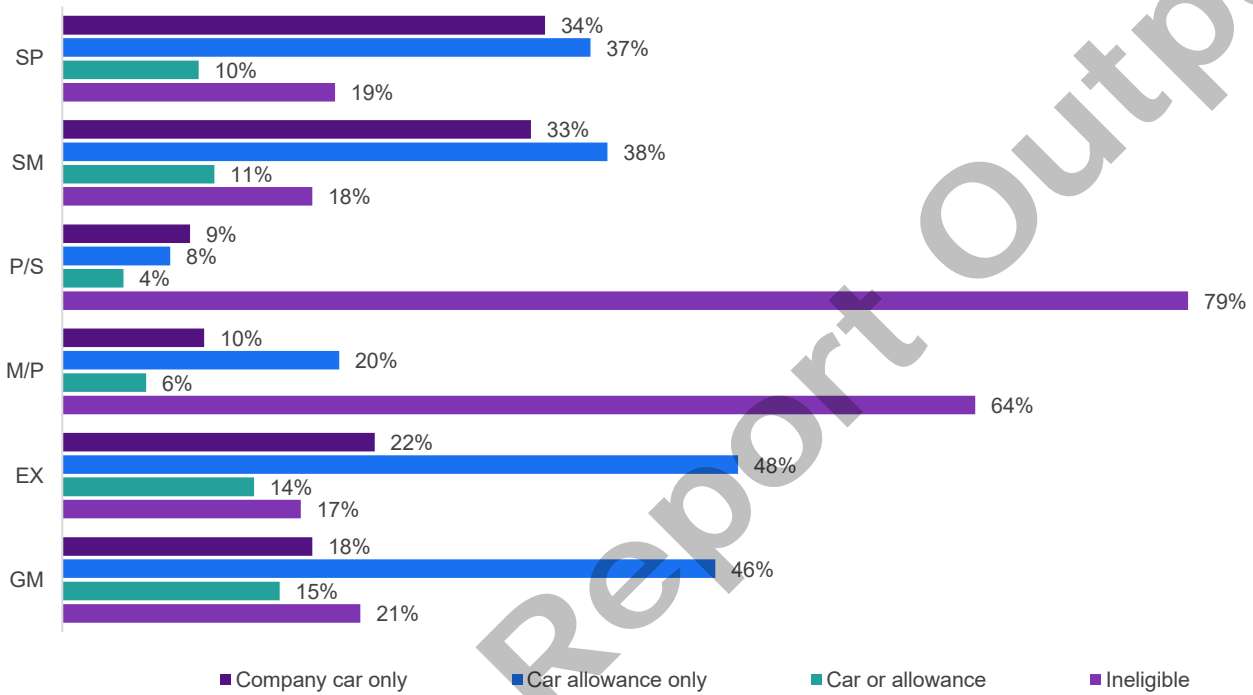
Fringe Benefits

Company Car Benefits

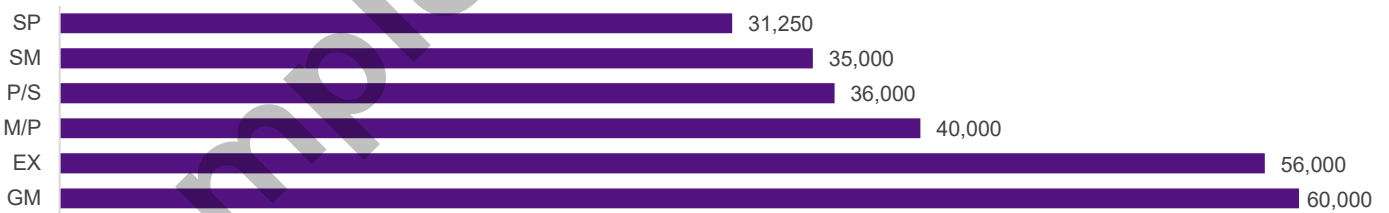
Prevalence and Plan Design



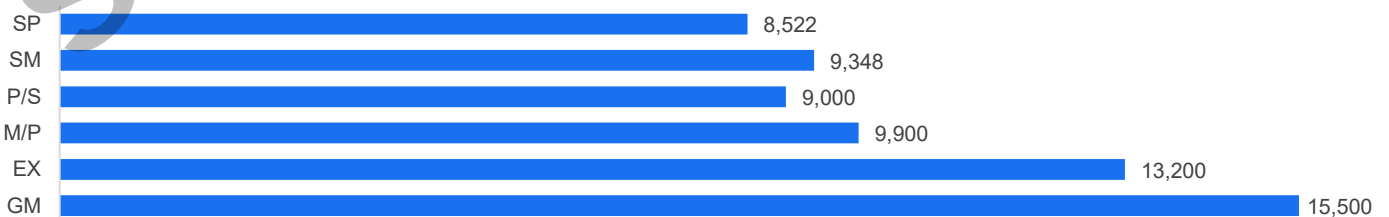
Company Car Benefit Eligibility (% of plans)



Maximum Purchase Price (Median, CAD)

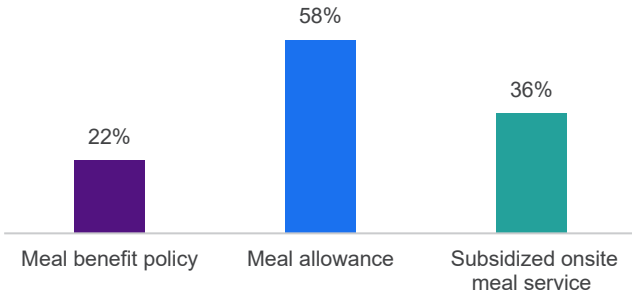


Annual Car Allowance (Median, CAD)



Meal Benefits

Prevalence and Plan Design*



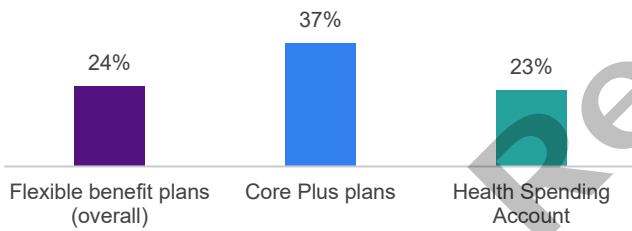
*Companies may have more than one plan type

Median Benefit Value (per employee)

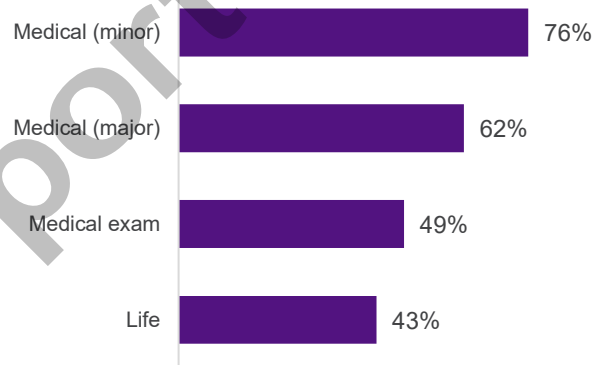
| | | |
|-----------------------------|-------------------|--------------------|
| Allowances | HKD 50 per day | |
| Meal Service Subsidy | 100% of meal cost | HKD 9,077 per year |

Flexible Benefits

Prevalence and Plan Design



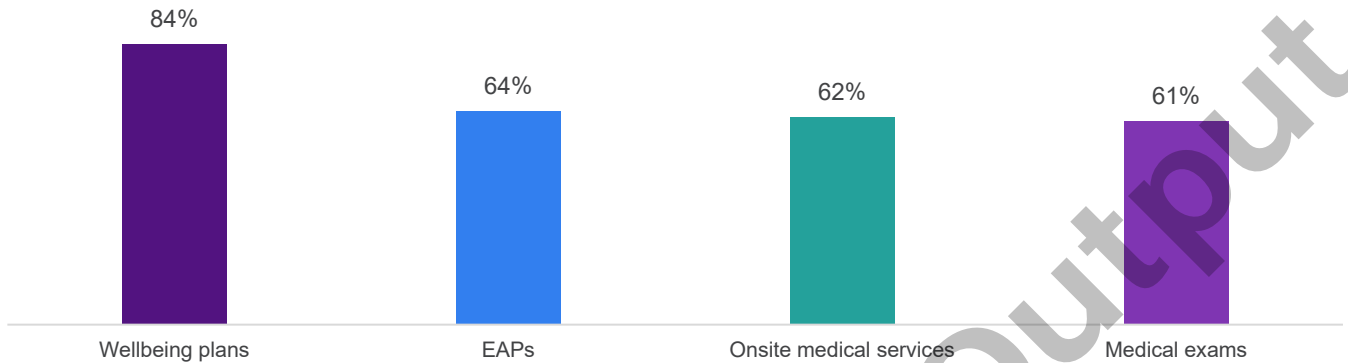
Most Commonly Flexed Benefits (% of plans)



Wellbeing Benefits

Company Practice

Wellbeing programs may offer various types of physical, financial, emotional and social wellbeing benefits, and are usually open to all employees, sometimes with eligibility restrictions for certain benefits based on factors such as age or service. Employee Assistance Plans (EAPs) typically provide a variety of counseling services.



Mandatory Requirements

| | |
|-------------------------|--|
| Stress testing | All employers are required to develop preventive internal policies on psychosocial risk factors in the workplace, addressing workplace violence and the promotion of healthy working environments. |
| Onsite medical services | Companies with 100 or more workers must provide a workplace infirmary to provide first-aid and medicine, staffed by trained personnel under the supervision of a physician. Firms with 300 or more workers must have an onsite hospital/clinic staffed with medical and auxiliary personnel. |
| Medical exams | Employers must arrange pre-employment, periodic, and pre-termination medical exams for employees exposed to workplace hazards that may affect their health or wellbeing. In addition, medical and psychological exams are also required for employees exposed to identifiable psychosocial risks who exhibit symptoms of altered health. |

Key Legislative and Regulatory Developments

For current benefits and employment developments around the world, see WTW's [Global News Briefs](#).

Key Changes

December 2025: Christmas Eve will be a paid public holiday starting in 2025. In addition, the number of 'trading Sundays' in December before Christmas Eve will be increased from two to three, with the resulting restriction that employees may only work on at most two of these Sundays.

December 2025: Legislation will come into force on December 23, 2025, which amends the Labor Code to partially transpose EU Directive 2023/970 on pay transparency, focusing specifically on pre-employment requirements.

Key changes impacting recruiting include:

- Employers must inform job candidates about the remuneration they would receive if hired, including the salary rate or range for the job. In the event the employer is covered by a CBA, the provisions related to remuneration must also be communicated.
- This information can be included in job advertisements or provided prior to interviews or the start of employment. Employers must also ensure that job advertisements (both titles and role descriptions) are gender-neutral in nature.
- The determination of remuneration packages must be based on objective criteria irrespective of gender. Employers may not ask candidates to disclose their current or previous pay levels or remuneration composition.

July 2025: Effective July 1, 2025, widows/widowers no longer have to choose between their own pension or 85% of their late spouse's pension. They are entitled to 100% of one pension and 15% of the other.

June 2025: Effective June 1, 2025, Polish local authorities can create lists of occupations for which work permits cannot be issued if the local labor market situation deteriorates. This new system replaced the previous requirement for authorities to check on the availability of local workers. In addition, stricter employment data retention rules and notification of any employment changes to the Public Employment Service apply, such as an increase in working hours or termination of the employment contract. New rules on intra-company transfers also took effect.

March 2025: Amendments to the Labor Code, effective March 19, 2025, extended paid maternity leave for parents of premature babies or those requiring hospitalization. Additional paid maternity leave is granted of one week for each week of the child's stay in hospital up to a maximum of eight weeks (15 weeks if the baby is born before the end of the 28th week and weighs less than one kilogram).

Proposed Reforms

Draft legislation, published on June 25, 2024, is intended to regulate more comprehensively the current rules for entering into and registering CBAs. The main aims are to broaden the scope of CBAs and encourage companies to conclude CBAs more often. The draft bill is currently with the Standing Committee of the Council of Ministers.

On October 25, 2024, the government published a bill that would amend the rules on taking sick leave and clarify how a sick note's proper use may be verified. The bill is currently with the Council of Ministers.

EU Directive 2022/2041 establishes requirements for EU member states to update their minimum wage levels in line with prevailing market rates. The directive seeks to reduce working poverty rates by introducing more robust minimum wage standards and to encourage more widespread collective bargaining. The deadline for member states to transpose it into national law was November 15, 2024.

Benefits

Overview

The table below provides an overview of the prevalence of voluntary plans among surveyed companies as well as the existence of employer mandates (subject to certain conditions) and state plans pertaining to retirement, risk (death and disability) and healthcare.

| | Retirement | Risk | Healthcare |
|---------------------------------|------------|------|------------|
| Voluntary occupational plans | 100% | 100% | 38% |
| Mandatory employer requirements | Yes | Yes | No |
| State plans | Yes | Yes | Yes |

Mandatory Benefits

There is a mandatory employment-based, occupational pension plan (the BVG/LPP system) which complements retirement, death and LTD pensions from social security. Companies have substantial freedom to define their pension plan design, provided the resulting benefits are at least equal to the minimum requirements as defined by law. Employers are required to provide paid sick leave directly to employees, or by purchasing STD insurance, and to arrange workers compensation insurance.

State Benefits

The social security system covers all residents. Insured benefits include retirement, death and LTD pensions, as well as unemployment benefits, family leave and family allowances. There are no STD benefit, health or workers compensation programs within social security. The healthcare system is highly decentralized. Cantonal and municipal governments are responsible for arranging for service at public healthcare facilities and service providers. Residents are required to contract directly with an insurance provider to obtain coverage for basic healthcare.

Social Security Contributions

Employer and employee contributions are levied on total pay, with the exception of workers compensation and unemployment contributions, which are subject to an annual earnings limit. Unemployment solidarity contributions are levied on annual pay in excess of that limit. Employees pay health insurance premiums to the insurer of their choice. The average monthly premium in 2025 is CHF 378.70 (Federal Office of Public Health data).

Contribution rates, as a percentage of pay up to the indicated limit, are as follows:

| Program | Employer | Employee | Monthly Earnings Limit (CHF) |
|---|----------------------------|----------|------------------------------|
| Retirement and survivor (AHV/AVS) | 4.35% | 4.35% | - |
| LTD (IV/AV) | 0.70% | 0.70% | - |
| Military/maternity/paternity allowances | 0.25% | 0.25% | - |
| Workers compensation | -(1) | -(1) | 148,200 |
| Unemployment | 1.10% | 1.10% | 148,200 |
| Family allowances | 1.025-2.75% ⁽²⁾ | -(3) | - |

(1) Employers are required to contribute for the full amount of occupational accident and illness insurance and non-work-related accidents but can deduct the cost from employee pay. Premiums for work-related benefits vary by industry and workplace risk classification and experience rating.

(2) Varies by canton.

(3) Employees are required to contribute in the canton of Valais (0.17%).

Retirement

Company Practice

Employers have long offered various occupational retirement benefits due to the absence of a general social security retirement benefit. Eighty percent of companies surveyed provide some form of retirement benefit to their employees, typically in the form of a DC plan (70% of plans surveyed).

Company retirement benefits are delivered through multiemployer umbrella fund arrangements or stand-alone provident or pension funds. NRA is usually established by employment contract or plan rules (typically age 65). DC plans are typically jointly funded by the employer and employees; among DC plans, the employer contribution is commonly based on a flat rate, equal to 9.4% of base pay at the median. The median employee contribution rate is 7.2%. It is common for companies (64% of those offering a DC plan) to allow member contributions on a salary sacrifice basis, to enable employees to contribute up to the maximum tax-deductible amount (27.5% of taxable income, subject to a maximum of ZAR 350,000 per annum). Among surveyed companies with DB plans (19%), 85% calculate benefits based on employees' final salary. There is no requirement for minimum or maximum rates of pension accrual, employers are free to establish accrual rates. The median rate is 1.67% of covered earnings at retirement per year of pensionable service. The majority of DB plans surveyed (82%) require employees to contribute. The median rate is 7.3% of covered earnings.

Members of occupational retirement plans can access part of their retirement accruals before retirement to deal with financial emergencies, with the remainder accessible only upon retirement or death (known as the 'two-pot' system). One-third of retirement savings accrued as from September 1, 2024, are allocated to a savings component, from which members are allowed to make periodic cash withdrawals (once per tax year). The other two-thirds of savings accrued go to a retirement component which can only be used to provide a pension at retirement. Existing payout rules still apply to pre-reform accruals (except for a 'seed money' transfer into the savings component of up to ZAR 30,000), so in practice, it is a 'three-pot' system. Special provisions apply to DB plans.

State Benefits

None.

Death

Company Practice

Among risk benefit plans surveyed, virtually all (95%) include life insurance coverage, which may be arranged via stand-alone insurance policies (55% of plans) or insured through the retirement plan (42%). Forty-two percent of risk benefit plans cover accidental death, with benefits normally linked to ordinary death benefits and so are financed the same way via insurance riders (50% of plans) or the retirement plan (45%). Of employers offering risk benefits, 80% offer funeral benefits to their employees, typically in the form of funeral benefits for dependents (spouses and children up to age 21).

All death benefits are paid as a lump sum amount equal to 36 months' base pay (at the median). In addition, the member's DC retirement balance (if any) is payable on death. Where accidental death plans are set up as a stand-alone policy, the median lump sum benefit is 36 months' base pay for all categories of employees. The median lump sum funeral benefit for the death of an employee is ZAR 20,000.

State Benefits

The benefit is payable by the UIF at 38-60% of the covered daily pay of the deceased, less any credits claimed for sickness or unemployment benefits. The level of benefit payable is inversely related to prior income, so the percentage is higher for lower-paid workers and vice versa. UIF benefits are based on pay up to ZAR 17,712 per month (ZAR 212,544 per year; unchanged since 2021).

The benefit is payable to a surviving spouse or partner for up to 365 calendar days, provided the deceased had been continuously employed and contributing to the UIF for at least four years. In the absence of a surviving spouse or partner, benefits are payable to the deceased's dependent children, if any, under age 21 (25 if in full-time education). If the deceased's work/contribution period was less than four years, then the benefit is payable for one day for every four days that was worked.

Disability

Mandatory Benefits

STD/Paid sick leave

Most SEAs, which govern office employment in the applicable state, mandate the provision of a minimum number of casual leave or sick leave days, but the type of leave and minimum number of days vary considerably across SEAs, and the SEA may not specify whether the days are workdays or calendar days. A small number of SEAs have no provisions for sick or casual leave.

Company Practice

STD/Paid sick leave

Companies surveyed generally have paid casual and sick leave plans, typically with separate entitlements where both are offered (92% of plans provide sick leave, while 73% provide casual leave; 32% of plans combine the two leaves into a single entitlement). The median annual entitlements for most employees are 10 workdays of sick leave and eight workdays of casual leave (12 days if the entitlements are pooled). Around a fifth of plans allow for some carry forward of unused sick leave (seven days at the median, subject to maximum annual entitlement of 36 days). Unused casual leave and combined entitlements are usually forfeited.

LTD

Ninety percent of surveyed risk plans offer cover for total accidental disability as part of AD&D policies. Almost a quarter of risk policies have critical illness policies to help with the costs associated with specific critical illnesses or conditions.

State Benefits

STD

There is no blanket statutory entitlement to paid sick leave for all employees. In companies with 10 or more employees, benefits in case of sickness are provided from the ESI program after a two-day waiting period. The level of benefit from ESI varies but is generally equal to 70% of the individual's covered earnings, payable for up to 91 calendar days in any two consecutive six-month periods. In the event of chronic or debilitating illness, employees may be eligible for extended sickness benefits (for 34 specific long-term diseases) which are payable for up to 124 calendar days initially and may be extended for up to two years, at a rate of approximately 60% of covered earnings.

LTD

Employees meeting the same qualifying conditions as for retirement benefits are entitled to LTD benefits from the EPF and EPS. In both cases, benefits are payable only in the event of TPD and are calculated on the same basis as the retirement pension.

To qualify for the GS lump sum benefit, the person must be unable to perform their job as before the illness or accident. The service requirement is waived. The amount is determined in the same way as the lump sum death benefit.

Workers Compensation

State Benefits

Disability

In the case of work injury, after the six-week period of fully paid sick leave, a temporary allowance of 80% of covered earnings is payable until disability is determined as permanent. The benefit is paid weekly for up to 78 weeks (1.5 years). To qualify for permanent disability, claimants must have a loss of work capacity of at least 20%. No minimum qualifying period applies. TPD pensions equal two-thirds of covered earnings (capped at two times the maximum wage ceiling for pension contributions in absence of an industry standard); the partial disability pension is equal to the TPD pension multiplied by the degree of disability.

Death

Payment of a spouse's pension applies for 24 months, split between two periods (first three months with payment of two-thirds of covered earnings and the remaining period with a benefit of either 30% or 40% of covered earnings depending on circumstances). The pension paid to children up to age 18 (27 if in full-time education or if disabled), is equal to 20% of covered earnings, increased to 30% if both parents are deceased. The total of the spouse's and children's pensions is limited to 80% of covered earnings.

Health

Company Practice

Employer-provided medical plans are unusual due to the broad coverage of statutory health insurance and because membership in the State system is compulsory for the great majority of employees. Only 11% of surveyed companies offer supplemental health benefits, most commonly in the form of additional private health insurance. Coverage includes preventive dental (69% of plans), hospitalization (60%), dentures (56%), vision care (54%) and alternative practitioners (52%).

State Benefits

The social security healthcare system is administered via local health funds (*Gesetzliche Krankenkassen*). Participation is mandatory for all employees earning less than EUR 73,800 per annum. Coverage also applies to the employee's dependents (at no additional charge). Individuals earning in excess of the ceiling can continue membership in a statutory health fund or choose a private insurance carrier; those who opt out of statutory coverage must maintain private health insurance. No minimum qualifying period applies for membership in a health fund. Roughly 90% of the population is covered by statutory health insurance, 80% on a compulsory basis and 10% participating voluntarily (i.e., rather than opting out).

Local health funds provide comprehensive medical benefits including free hospital medical care and outpatient treatment. Insured persons must contribute towards prescriptions at 10% of the cost, subject to a minimum of EUR 5 and a maximum of EUR 10 per prescription. A fee of EUR 10 per day, up to a maximum of 28 days, applies for hospitalization. Health funds may offer several deductibles and no-claims bonuses; however, preventive services do not count towards deductibles. Where the total charges to patients for prescribed drugs and other fees exceed 2% of gross earnings, the excess amount is fully refunded to the patient.

Paid Time Off

Public Holidays

The dates of public holidays shown below are those known at the time of publication. Dates for the coming year are displayed where known but may be subject to change. The public holidays for 2026 are:

| | | |
|--|--|---|
| January 1 - New Year's Day/Restoration of Czech Independence | May 8 - Liberation Day | October 28 - Independence Day |
| April 3 - Good Friday | July 5 - St. Cyril and St. Methodius Day | November 17 - Freedom and Democracy Day |
| April 6- Easter Monday | July 6 - Jan Hus Day | December 24-26 - Christmas |
| May 1 - Labor Day | September 28 - Czech Statehood Day | |

Public holidays falling on a normal rest day are not moved to a normal workday.

State-Paid and Mandatory Employer-Paid Leave Entitlements (minimum; workdays)

The information below is for a full-time employee with one or more years of service. Entitlements are expressed in general terms in annual workdays.

| | Annual Leave | Maternity | Adoption | Paternity | Parental |
|----------|--------------|--------------------|--------------------|-------------------|--------------------|
| State | | 140 ⁽¹⁾ | 110 ⁽²⁾ | 10 ⁽³⁾ | 260 ⁽⁴⁾ |
| Employer | 20 | | | | |

(1) 28 weeks

(2) 22 weeks

(3) 14 calendar days

(4) Employees are entitled to request unpaid parental leave until their child reaches age three

| Paid By | Benefit(s) | Formula |
|----------|--------------------------------|--|
| State | Maternity, Paternity, Adoption | 70% of the employee's DAB ⁽¹⁾ . The maximum daily benefit is CZK 1,902. |
| State | Parental | Leave is unpaid, but a monthly allowance (not tied to the leave entitlement) is payable; calculated on the same basis as maternity subject to a cap of CZK 350,000 but employees can choose the amount payable in order to stretch out the payment over the leave period selected. |
| Employer | Annual Leave | Normal pay |

(1) Covered earnings for calculating the daily assessment base (DAB) is based on average daily earnings over the prior 12 months split into bands of 100%, 60% and 30%.

Company Practice

Prevalence and median benefit (in workdays/weeks) of enhanced paid leave among surveyed companies.

| Annual | Maternity | Paternity | Adoption | Parental |
|--|----------------------|---------------------|----------------------|----------------------|
| | 3% | 2% | 4% | 8% |
| Service-based: 9% - 25-27 days No criteria: 89% - 25 days | 28 weeks Full pay | 10 days Full pay | 22 weeks Full pay | 52 weeks Full pay |

Salary Structure

Salary structures presenting Total Guaranteed Compensation by Survey Grade are provided in a separate Excel file. The image below is an illustration of a sample country salary structure.

Sample Country Salary Structure

Data Effective April 1, 2025 (data in local currency - per annum)

| WTW Survey Grade | Total Guaranteed Compensation 25th Percentile | Total Guaranteed Compensation Median | Total Guaranteed Compensation 75th Percentile | Median Target Variable Pay as a Percent of Base Salary (all staff) | Median Target Variable Pay as a Percent of Base Salary (sales staff)* |
|------------------|---|--------------------------------------|---|--|---|
| 17 | 1,392,125 | 1,756,791 | 1,981,039 | 30% | |
| 16 | 1,101,267 | 1,449,590 | 1,797,914 | 25% | |
| 15 | 856,701 | 1,054,603 | 1,220,518 | 20% | 58% |
| 14 | 584,362 | 774,805 | 942,857 | 20% | 40% |
| 13 | 504,000 | 637,996 | 764,184 | 20% | 32% |
| 12 | 384,146 | 466,896 | 577,934 | 15% | 31% |
| 11 | 248,086 | 336,567 | 430,290 | 15% | 30% |
| 10 | 182,744 | 232,117 | 290,820 | 13% | 30% |
| 9 | 129,860 | 176,407 | 205,588 | 12% | 25% |
| 8 | 107,300 | 129,199 | 154,538 | 10% | |
| 7 | 92,400 | 110,000 | 118,401 | 10% | |
| 6 | 77,984 | 92,401 | 115,834 | 8% | |
| 5 | 51,393 | 72,612 | 98,288 | 8% | |
| 4 | 40,724 | 42,105 | 51,813 | 5% | |

*Based on data reported for Customer/Client Management and Sales roles only.

About WTW

At WTW (NASDAQ: WTW), we provide data-driven, insight-led solutions in the areas of people, risk and capital. Leveraging the global view and local expertise of our colleagues serving 140 countries and markets, we help you sharpen your strategy, enhance organizational resilience, motivate your workforce and maximize performance. Working shoulder to shoulder with you, we uncover opportunities for sustainable success - and provide perspective that moves you. Learn more at [wtwco.com](https://www.wtwco.com).



[wtwco.com/social-media](https://www.wtwco.com/social-media)

Copyright © 2025 WTW. All rights reserved.