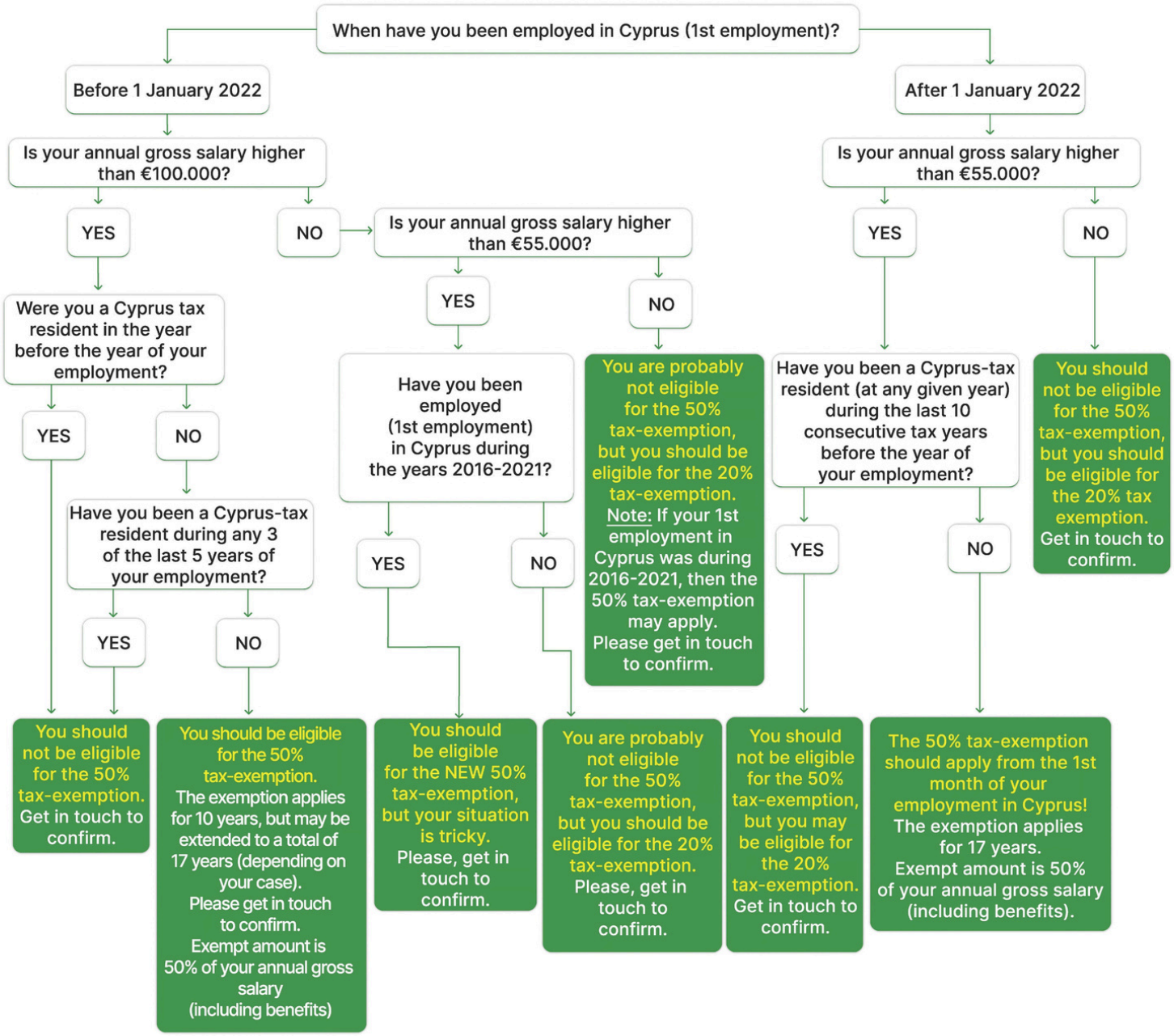
When have you been employed in Cyprus (1st employment)?
Before 1 January 2022
After 1 January 2022
Is your annual gross salary higher than €100.000?
YES
NO
Is your annual gross salary higher than €55.000?
YES
NO
Were you a Cyprus tax resident in the year before the year of your employment?
YES
NO
Have you been a Cyprus-tax resident during any 3 of the last 5 years of your employment?
YES
NO
Have you been employed (1st employment) in Cyprus during the years 2016-2021?
YES
NO
You are probably not eligible for the 50% tax-exemption, but you should be eligible for the 20% tax-exemption. Note: If your 1st employment in Cyprus was during 2016-2021, then the 50% tax-exemption may apply. Please get in touch to confirm.
Is your annual gross salary higher than €55.000?
YES
NO
Have you been a Cyprus-tax resident (at any given year) during the last 10 consecutive tax years before the year of your employment?
YES
NO
You should not be eligible for the 50% tax-exemption, but you should be eligible for the 20% tax exemption. Get in touch to confirm.
You should not be eligible for the 50% tax-exemption. Get in touch to confirm.
You should be eligible for the 50% tax-exemption. The exemption applies for 10 years, but may be extended to a total of 17 years (depending on your case). Please get in touch to confirm. Exempt amount is 50% of your annual gross salary (including benefits)
You should be eligible for the NEW 50% tax-exemption, but your situation is tricky. Please, get in touch to confirm.
You are probably not eligible for the 50% tax-exemption, but you should be eligible for the 20% tax-exemption. Please, get in touch to confirm.
You should not be eligible for the 50% tax-exemption, but you may be eligible for the 20% tax-exemption. Get in touch to confirm.
The 50% tax-exemption should apply from the 1st month of your employment in Cyprus! The exemption applies for 17 years. Exempt amount is 50% of your annual gross salary (including benefits).