

Global People Solutions

Egypt requires foreign employees to participate in the national social security scheme

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The Egyptian government recently introduced new legislation mandating foreign nationals to contribute to national social security.

The mandate entered into effect on 28 September 2021, with the issuance of Decree No. 2437 of 2021, which approved the executive regulations governing Social Insurance and Pension Law No. 148 of 2019.

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Key details

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From 28 September 2021, all foreign national employees working in Egypt must participate in the Egyptian social security scheme. Foreign national employees and their employers are now required to pay the following contribution rates to the Egyptian social security scheme:

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- 11.5% of the total social insurance salary for employees
- 18.75% of the total social insurance salary for employers

Employee and employer contribution percentages are subject to a minimum salary of EGY 1,400 and a maximum limit of EGY 9,400 as of 1 January 2022. From 1 January 2021, and for a period of seven years, minimum and maximum social insurance salary limits are increased by 15% on January 1 of each year until 1 January 2028.

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Foreign national employees whose country of citizenship signed a social security treaty (also known as a “totalization agreement”) with Egypt will not be required to contribute to the Egyptian social security scheme so long as they provide a certificate proving they are contributing to their home country social security. Countries that signed a totalization agreement with Egypt are Cyprus, France, Greece, Morocco and the Netherlands.

Employers may want to review their social security arrangements with their foreign national employees and update their local payroll to ensure compliance with the new mandate.

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