

SAMPLE OF GROSS/NET WARSAW AVIATION CONTRACT - POLAND

FIRST OFFICER							
					Monthly Lump Sum € 8.50%	Monthly Flat Rate € 19%	Monthly General Scheme € 18%/32%
Gross Income (Based on 800 hours @ €88 per hour less €4.50 for sim training) - over 11 months					6,073	6,073	6,073
Less Expenses							607
Income net of expenses for Polish payroll					6,073	6,073	5,465
Less Management Fee					125	125	125
Polish social security					150	150	150
Taxable Income					5,798	5,798	5,190
PIT	2,500 x	18%	450				
	2,965 x	32%	949	1,399	493	1,102	1,399
Net Income					5,305	4,696	3,792
Plus Expenses Repaid							607
Total Take Home Pay					5,305	4,696	4,399
					87.4%	77.3%	72.4%