

### **Summary of Paraguayan labor expenses**

1) Minimum monthly wage	USD 364,55
2) Average monthly wage	
▪ Employee with no skill	USD 375,00 ~ USD 500.00-
▪ Employee with technical skill	USD 500,00 ~ USD 1,000.00-
▪ Employee with high skill	USD 1,000.00 ~ ~
3) Method of minimum wage's adjustment	once a year, based on the Consumer Price Index
4) Obligation to register hired employees	At Ministry of Labor and The Social Insurance Administration (IPS)
5) Social insurance expenses	
▪ Borne by employees	salary's 9%, as healthcare insurance
▪ Borne by Employer	salary's 16,50%, as retirement pension fund
6) Working hours	
▪ Day time	8 hours a day, 48 hours a week
▪ Night time	7 hours a day, 42 hours a week
7) Overtime payment rates	
▪ Day time (6 am - 8 pm)	Payment with surcharge of 50%
▪ Night time and holidays (8 pm - 6 am)	Payment with surcharge of 100%
8) Yearly bonus	one-twelfth of employee's total annual income (only once a year)
9) Family allowance	5% of the minimum wage for each child (up to 17 years old)
10) Paid vacation	
▪ 1 - 5 worked years	12 days
▪ 6 -10 worked years	18 days
▪ More than 10 worked years	30 days
11) Labor stability	After 10 years of uninterrupted work.
12) Compensation for unjustified termination	
▪ Employees with less than 10 years of uninterrupted work	worked years x 15 days wage
▪ Employees with more than 10 years of uninterrupted work	worked years x 30 days wage
13) Dismissal notice period	if prior notice of dismissal was not given, compensation in cash shall be paid.
▪ 0 - 1 worked years	30 days
▪ 1 - 5 worked years	45 days
▪ 5 - 10 worked years	60 days
▪ more than 10 worked years	90 days

Note: New bill regarding regulation of part time job is under consideration of the congress.