

ANKER REFERENCE VALUE ANNUAL UPDATE 2023¹

RURAL TUNISIA

LIVING WAGE
TND 1,002 (USD 324)

This report updates the Anker Living Wage Reference Value for rural Tunisia to 2023. This was TND 695 (USD 245) for 2020 in the original report², comprised of a Net Living Wage of TND 663 (USD 233), plus a social security contribution of TND 32 (USD 11). The updated Anker Gross Living Wage for 2023 is TND 1,002 (USD 324) per month, comprised of a Net living Wage of TND 828 (USD 268), plus TND 174 (USD 56) which would need to be paid by law in social security contributions and personal income tax on the living wage. Inflation in this period was 24.9%³ and it increased the Net Living Wage. Without accounting for inflation, the Living Wage estimated in 2020 would not be sufficient for families to have a basic but decent standard of living in 2023, because the purchasing power of the Living Wage would have decreased. Mandatory deductions were calculated using tax laws in force in June 2023.⁴

Table 1. Anker Living Wage Reference Value for rural Tunisia, 2020 and 2023 (in TND and USD)

	2020		2023	
	TND	USD	TND	USD
Anker Net Living Wage Reference Value (1)	663	233	828	268
Social Security Contributions and Income Tax (2)	32	11	174	56
Anker Gross Living Wage Reference Value (3) = (1) + (2)	695	245	1,002	324
Exchange Rate	2.84 ^a		3.09 ^b	
Inflation from mid-2020 to mid-2023	24.9%			

Notes: USD values are indicative only, since they are volatile. ^a Average exchange rate from February to April 2020. ^b Average exchange rate for June 2023. Source: Banque Centrale de Tunisie.

¹ Prepared by Agnes Medinaceli, Lykke E. Andersen, Marcelo Delajara, Richard Anker & Martha Anker.

² N'Guessan, Y., Anker, R., Anker, M. & Prates, I. (2020). Anker Living Wage Reference Value – Rural Tunisia 2020. <https://www.globallivingwage.org/wp-content/uploads/2020/12/Rural-Tunisia-LW-Reference-Value-FINAL.pdf>

³ Statistiques Tunisie : <https://www.ins.tn/en/statistiques/90#> This report uses the National Consumer Price Index.

⁴ See <https://taxsummaries.pwc.com/tunisia/individual/taxes-on-personal-income> & <https://taxsummaries.pwc.com/tunisia/individual/other-taxes> Social security contributions increased from 4.57% to 9.18% of gross salary since the publication of the original report. These contributions are deductible for calculating taxable income. There is also an additional 10% deduction, calculated on the gross salary net of social security payments. The taxable salary calculated in this way is subject to a rate of 26.5%, which includes the social solidarity contribution. Finally, on the calculated tax there is a deduction of TND 25 per month for childcare expenses.