

2026 Q1

SUMMARY STATISTICS

EMPLOYEE WITHHOLDING TAX



MALDIVES
INLAND REVENUE
AUTHORITY



MIRA

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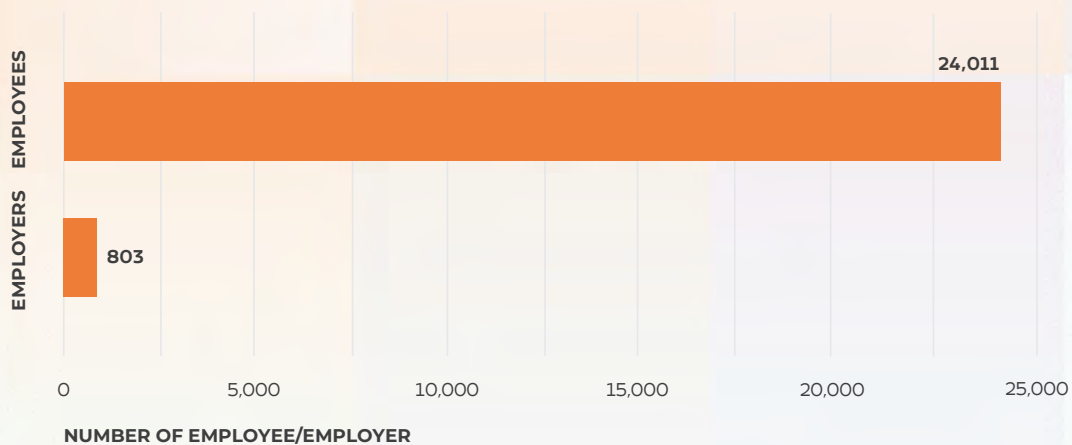
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 • The amount of tax deducted by an employer or payer from the remuneration payable to an employee, director of a company or partner of a partnership is referred to as the Employee Withholding Tax (EWT). Taxation on remuneration commenced on 1 April 2020 pursuant to the Income Tax Act (25/2019).
- With the 5th Amendment to the Income Tax Regulation, for periods ending on or after 31st October 2024.
 - Employers whose functional currency is Rufiyaa (MVR) are required to prepare the EWT return in MVR and can opt to make EWT payments in either MVR or United States Dollar (USD).
 - Employers whose functional currency is a currency other than MVR are required to prepare the EWT return in USD and make EWT payments in USD.

REGISTRATION

- If an individual receives or is expected to receive an amount more than or equal to MVR 60,000 as remuneration subject to withholding tax in a year, or if the individual has received MVR 60,000 or more in any month within the year, such individual would be required to register with MIRA under the Income Tax Act.
- If any one employee of the employer is required to register, all the employees who receive remuneration above MVR 30,000 per month from that employer are required to be registered. However, only employees who receive remuneration above MVR 60,000 per month is subject to pay EWT.
- A total of 24,011 employees from 803 Employers are registered for Employee Withholding Tax.
- Out of the registered 803 Employers, 683 (85%) are Private Companies.
- Employees from 141 different nations (including Maldivians) are registered for Employee Withholding Tax.

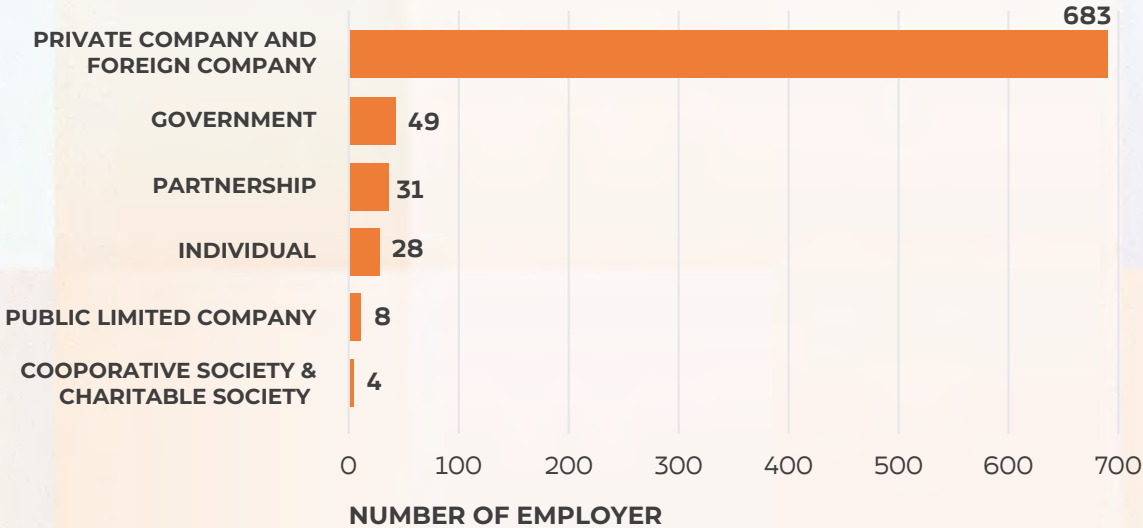


EMPLOYERS REGISTERED AND EMPLOYEES

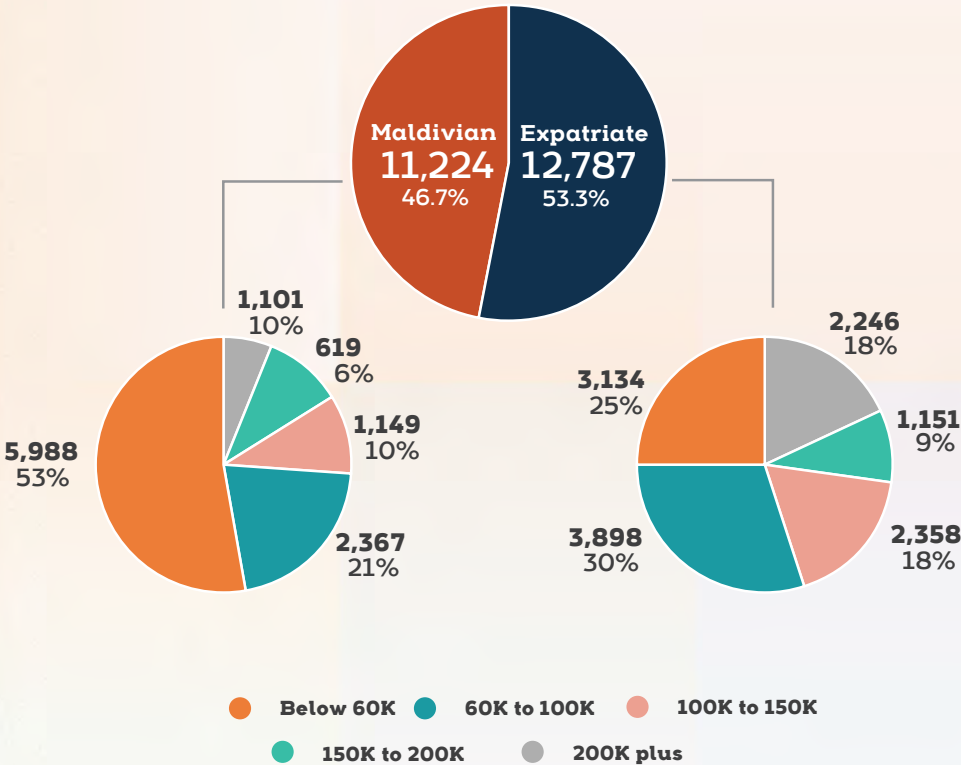




EMPLOYERS BY BUSINESS TYPE

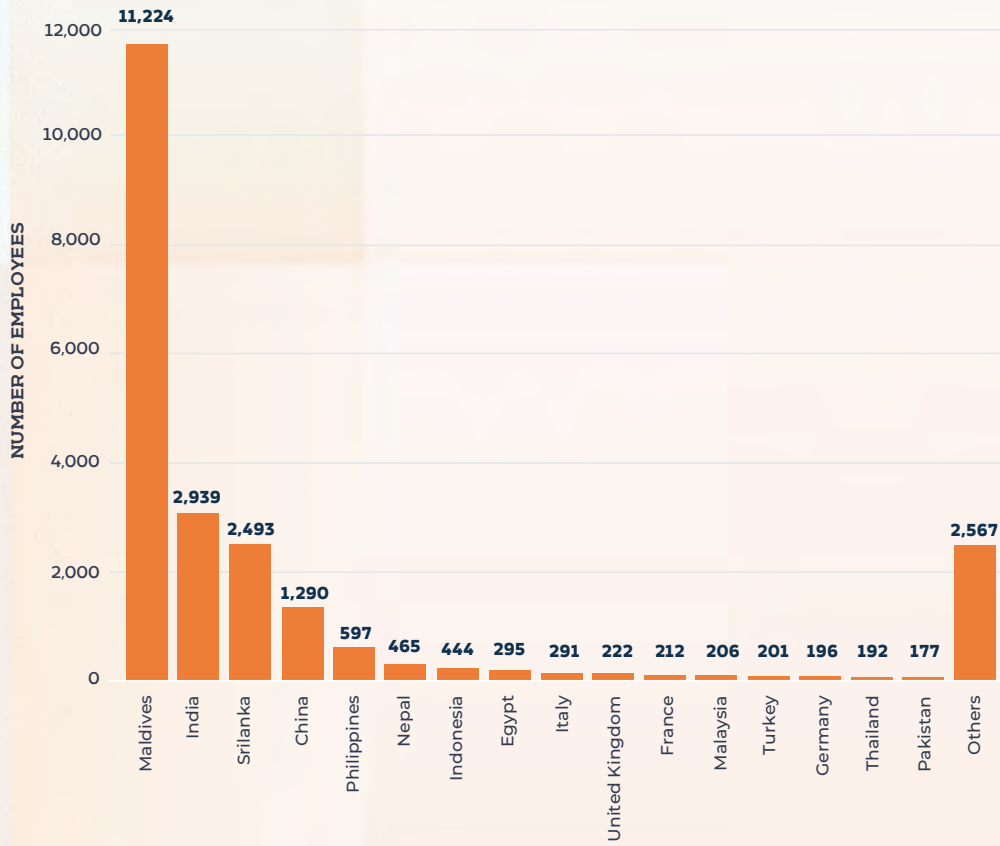


MALDIVIAN VS EXPATRIATE EMPLOYEES REGISTERED

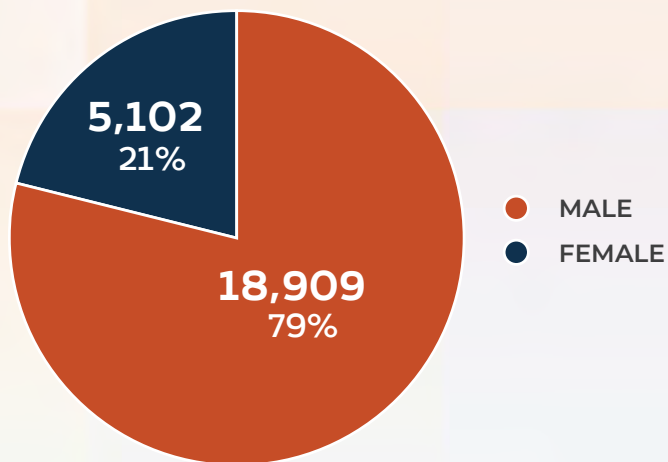




REGISTRATION BY NATIONALITY

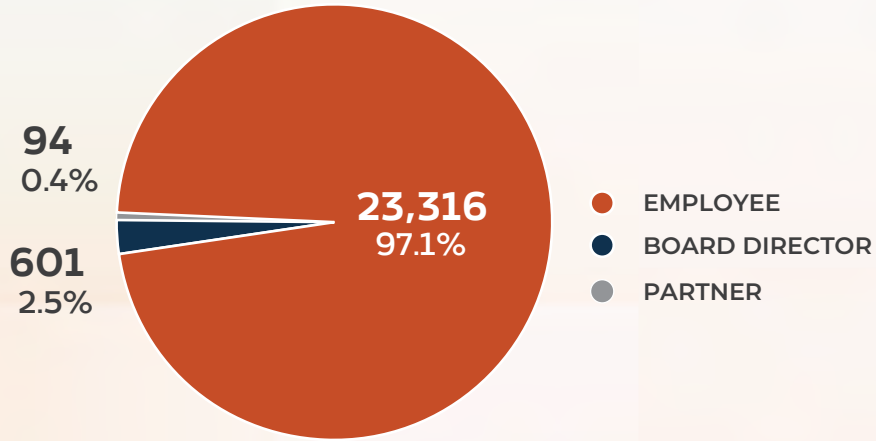


TOTAL REGISTRATION (MALE VS FEMALE)

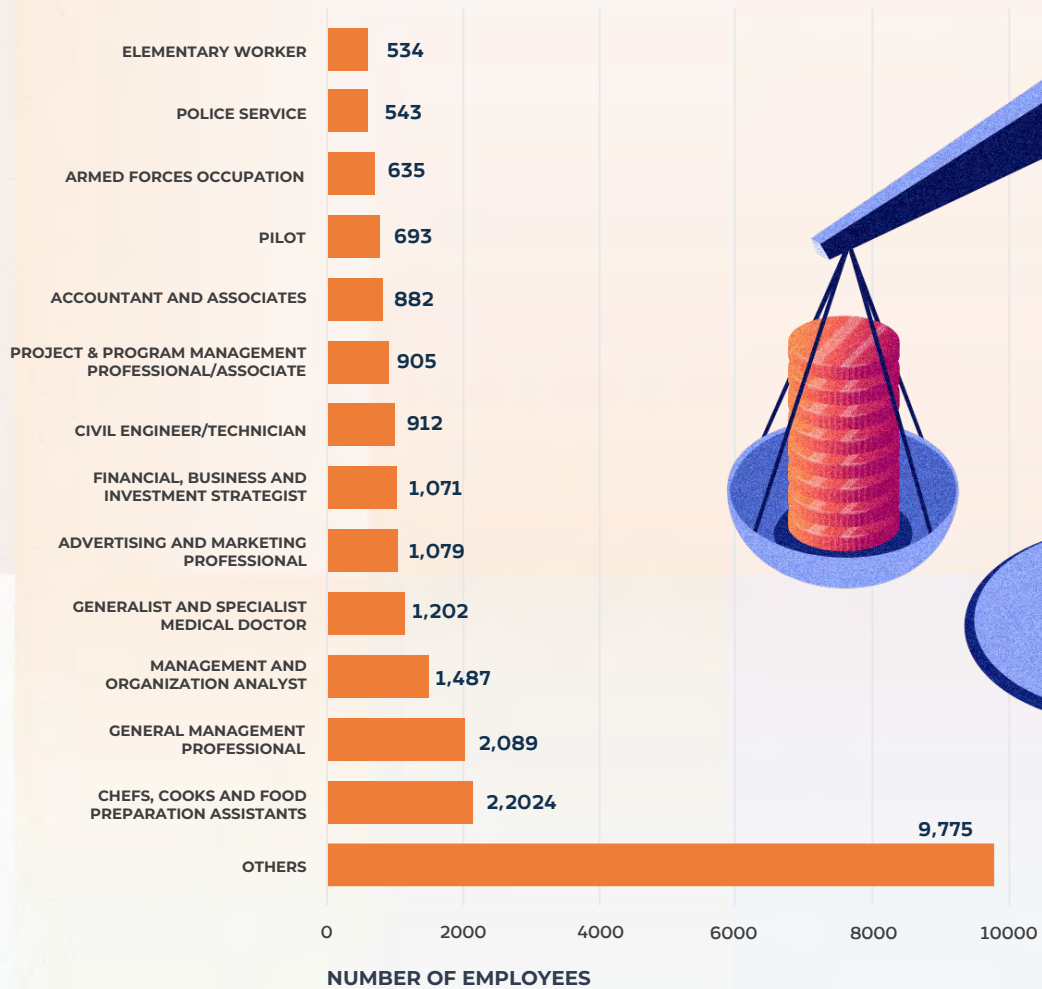




**REGISTERED EMPLOYEE CATEGORIES:
BOARD DIRECTOR, PARTNER, EMPLOYEE**



REGISTRATION BY EMPLOYEE PROFESSION



QUARTERLY EMPLOYEE WITHHOLDING TAX

Total EWT collected for 26Q1 (January - March)

MVR 84,791,009

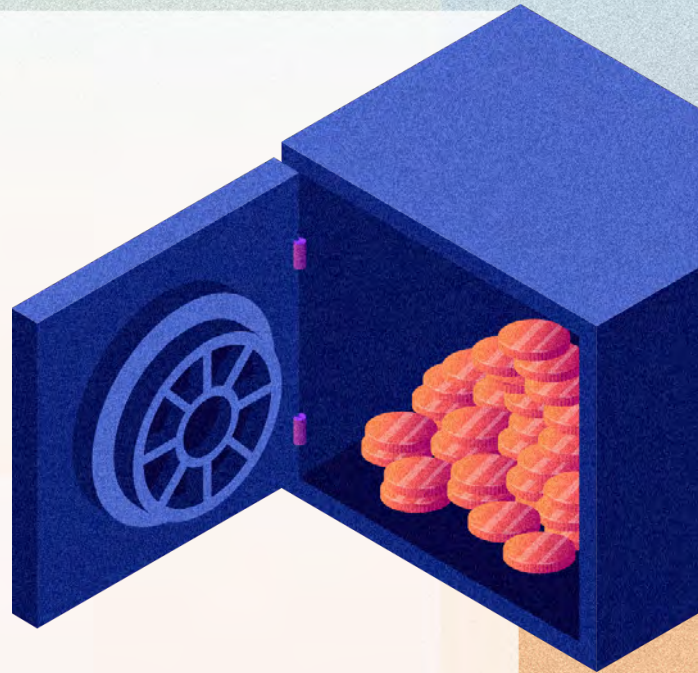
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MVR 49,426,432 (58%)

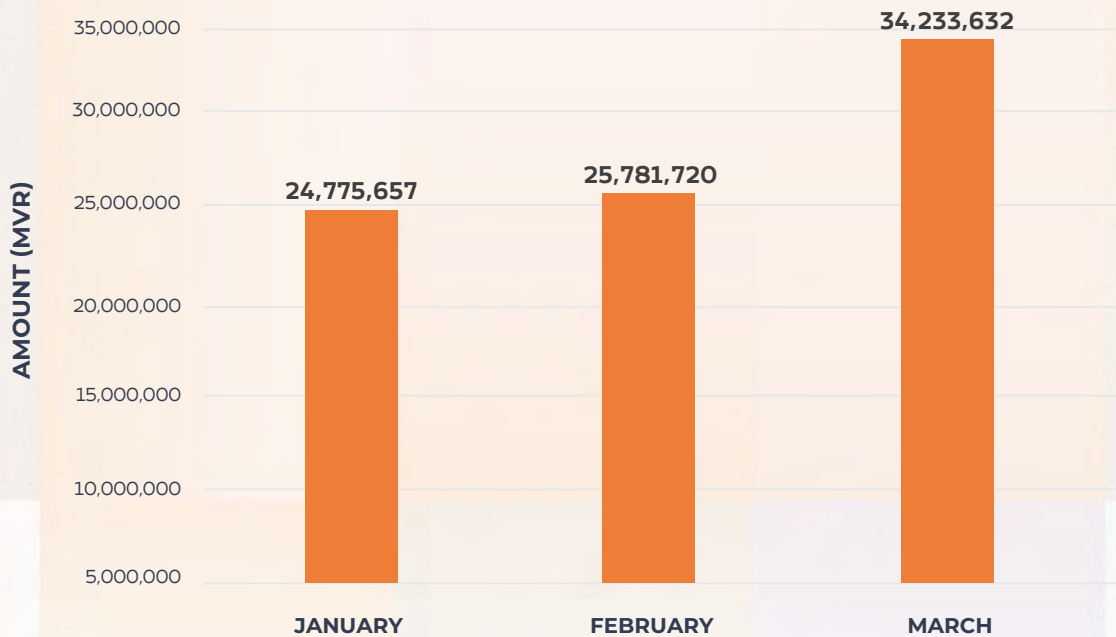
is from Tourism Sector

MVR 74,974,579 (88%)

is from Private Companies

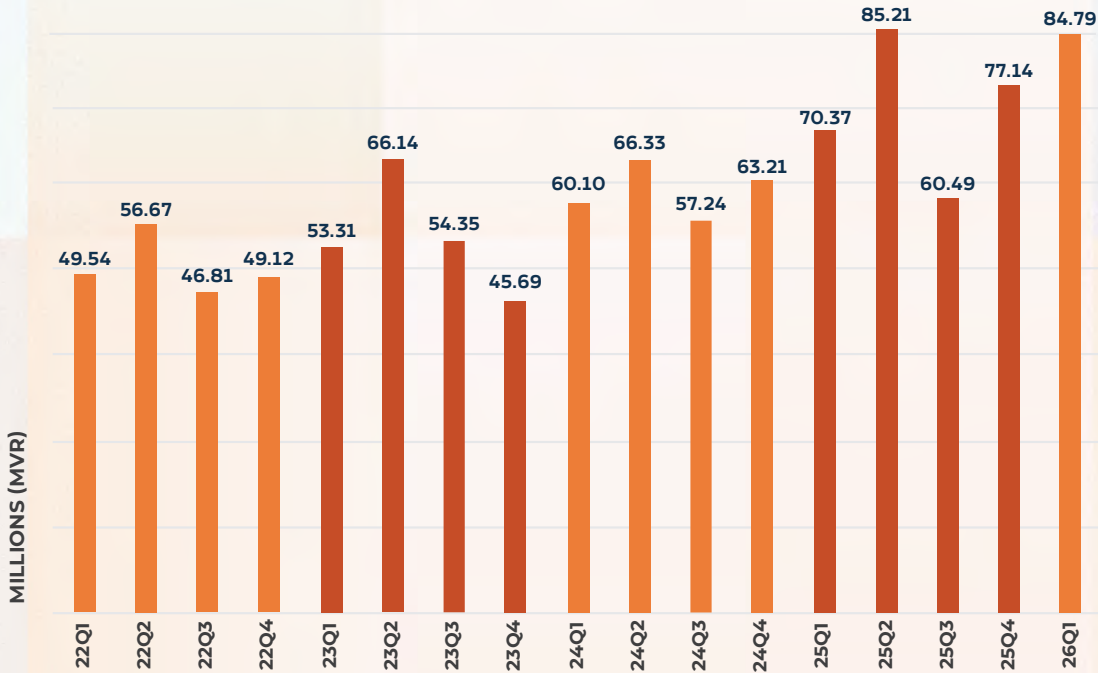


TOTAL AMOUNT COLLECTED



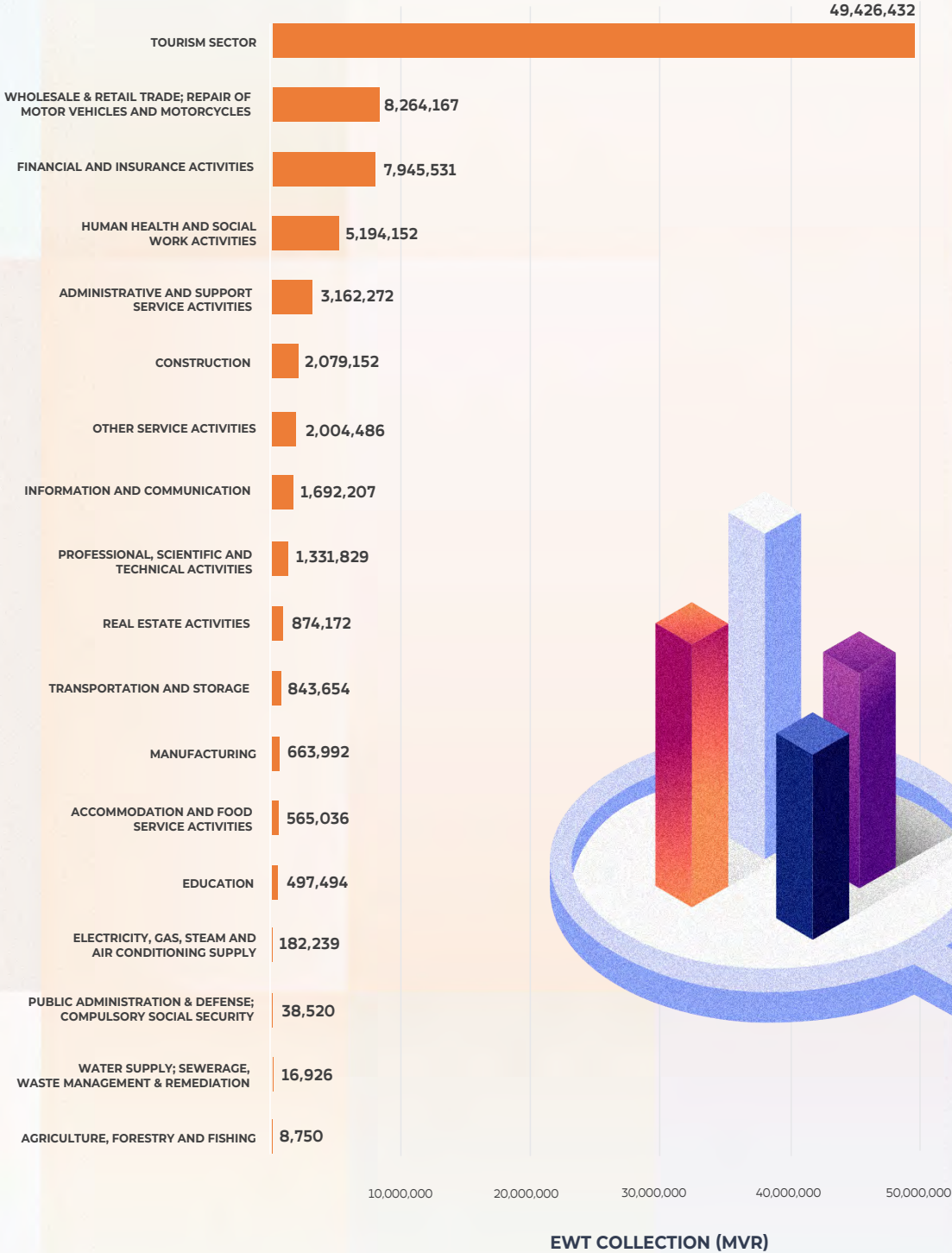


QUARTERLY EWT COLLECTION OVER THE YEARS





EWT COLLECTION OF 26Q1 BY INDUSTRY





EWT COLLECTION OF 25Q1 BY EMPLOYER CATEGORY

PRIVATE COMPANY	22,456,628	23,354,903	29,163,048
PUBLIC LIMITED COMPANY	1,138,023	1,443,634	4,585,555
PARTNERSHIP	471,594	395,896	314,299
GOVERNMENT	533,069	567,694	15,412
SOLE PROPRIETOR	131,605	18,681	108,778
COOPERATIVE SOCIETY & CHARITABLE ORGANIZATION	44,738	912	46,539

EWT COLLECTION (MVR)

- JANUARY
- FEBRUARY
- MARCH



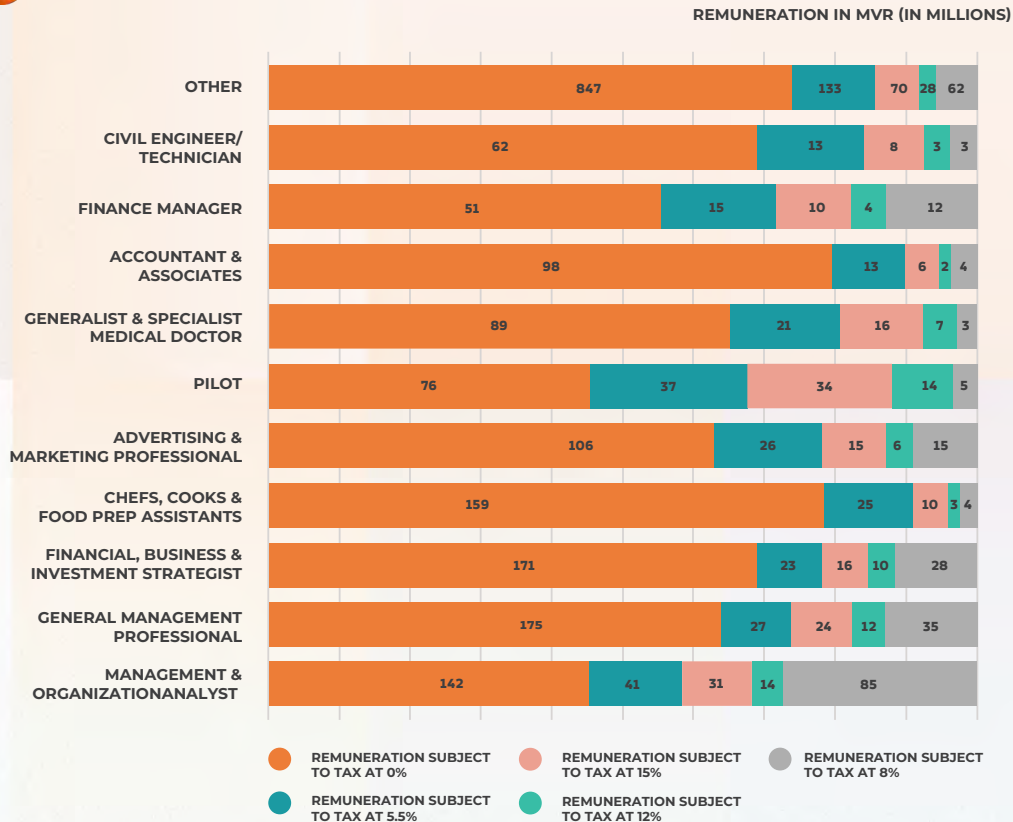
EMPLOYEE WITHHOLDING TAX REPORTED

Information in this segment is based on the tax returns submitted, and are not the collection amounts. This segment is based on reported liabilities and other information.

Remuneration subject to Employee Withholding Tax (Tax brackets)	Tax Rate
MVR 60,000 or less	0%
More than MVR 60,000 but less than or equal to MVR 100,000	5.5%
More than MVR 100,000 but less than or equal to MVR 150,000	8%
More than MVR 150,000 but less than or equal to MVR 200,000	12%
More than MVR 200,000	15%

Below charts are based on returns submitted by Taxpayers. The withholding tax data is declared by taxpayers and this amount may differ from the collection for the period since some taxpayers settle payments post deadline. Withholding Tax reported data retrieved on 24th April 2026.

REPORTED REMUNERATION

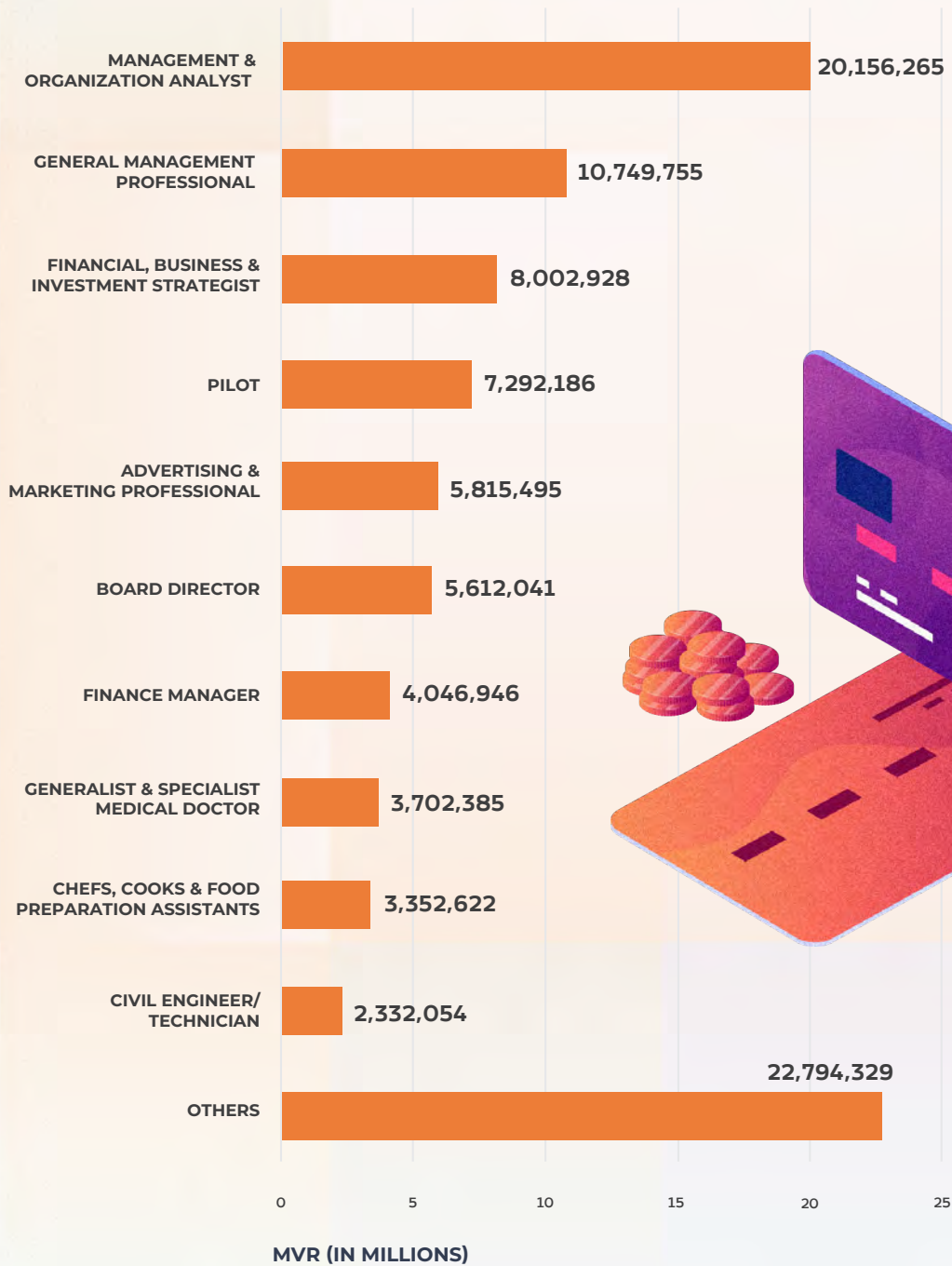




The charts below are based on the reported liability of employees who fall to the remuneration category of MVR60K and above

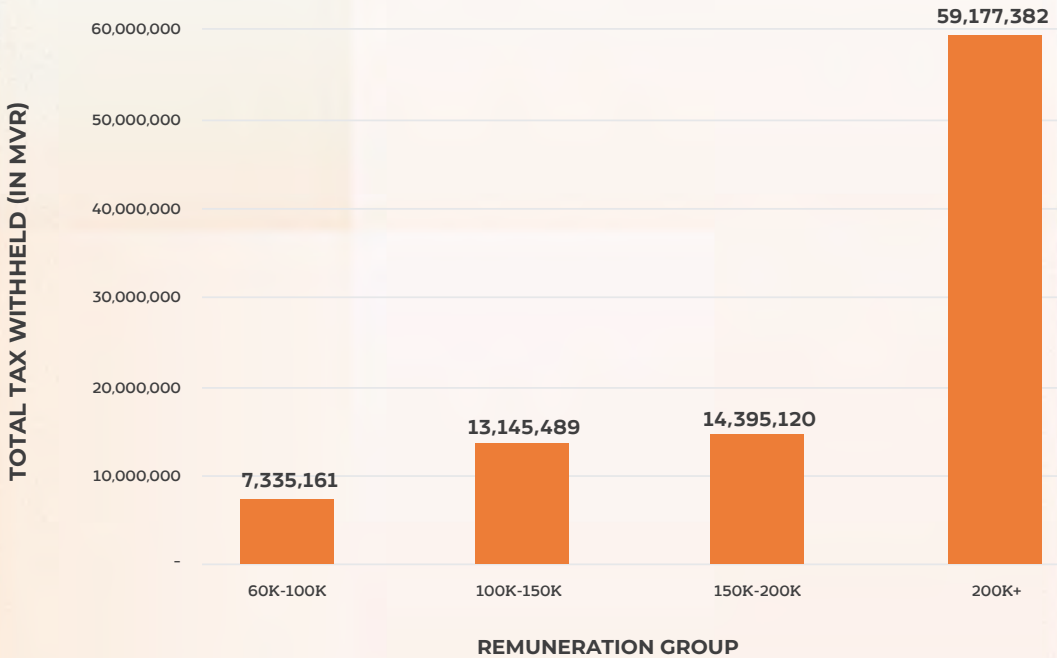


**TOTAL TAX WITHHELD BY HIGHEST PROFESSION
(BASED ON REPORTED LIABILITY)**

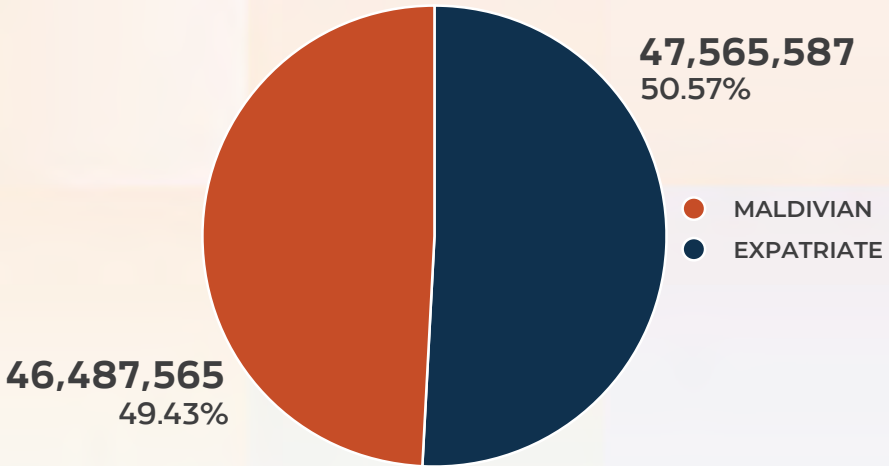




TOTAL TAX WITHHELD BY REMUNERATION GROUP

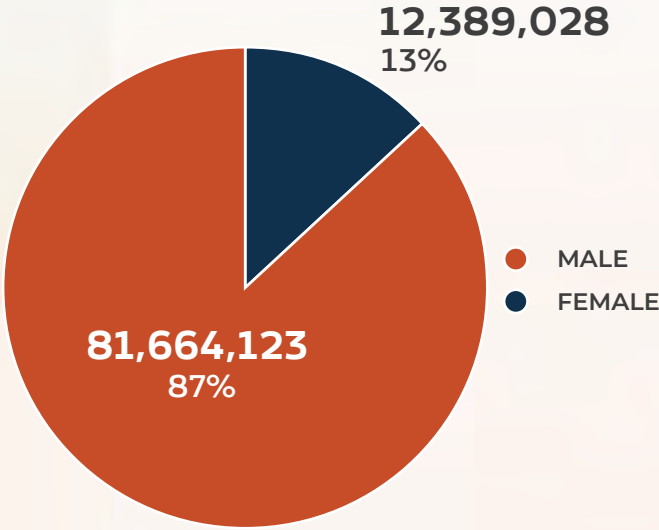


REPORTED TAX WITHHELD - MALDIVIAN VS EXPATRIATE

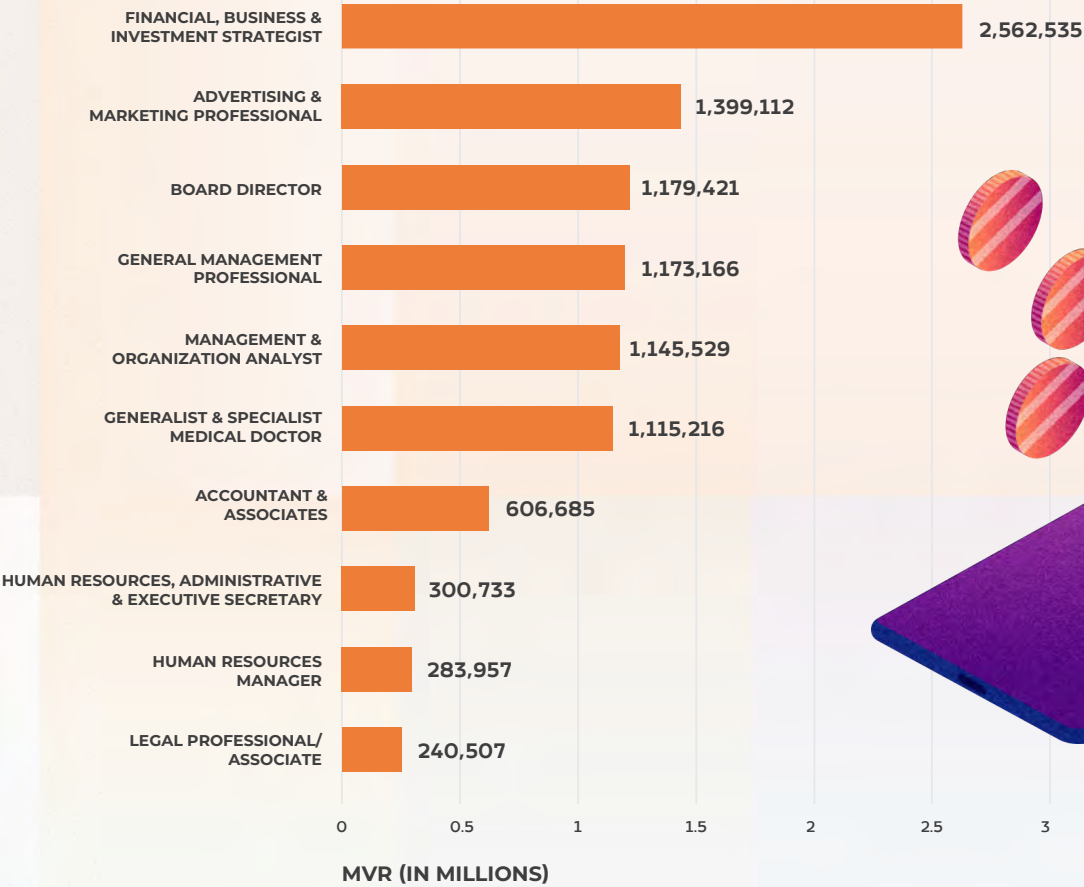




REPORTED TAX WITHHELD - MALE VS FEMALE

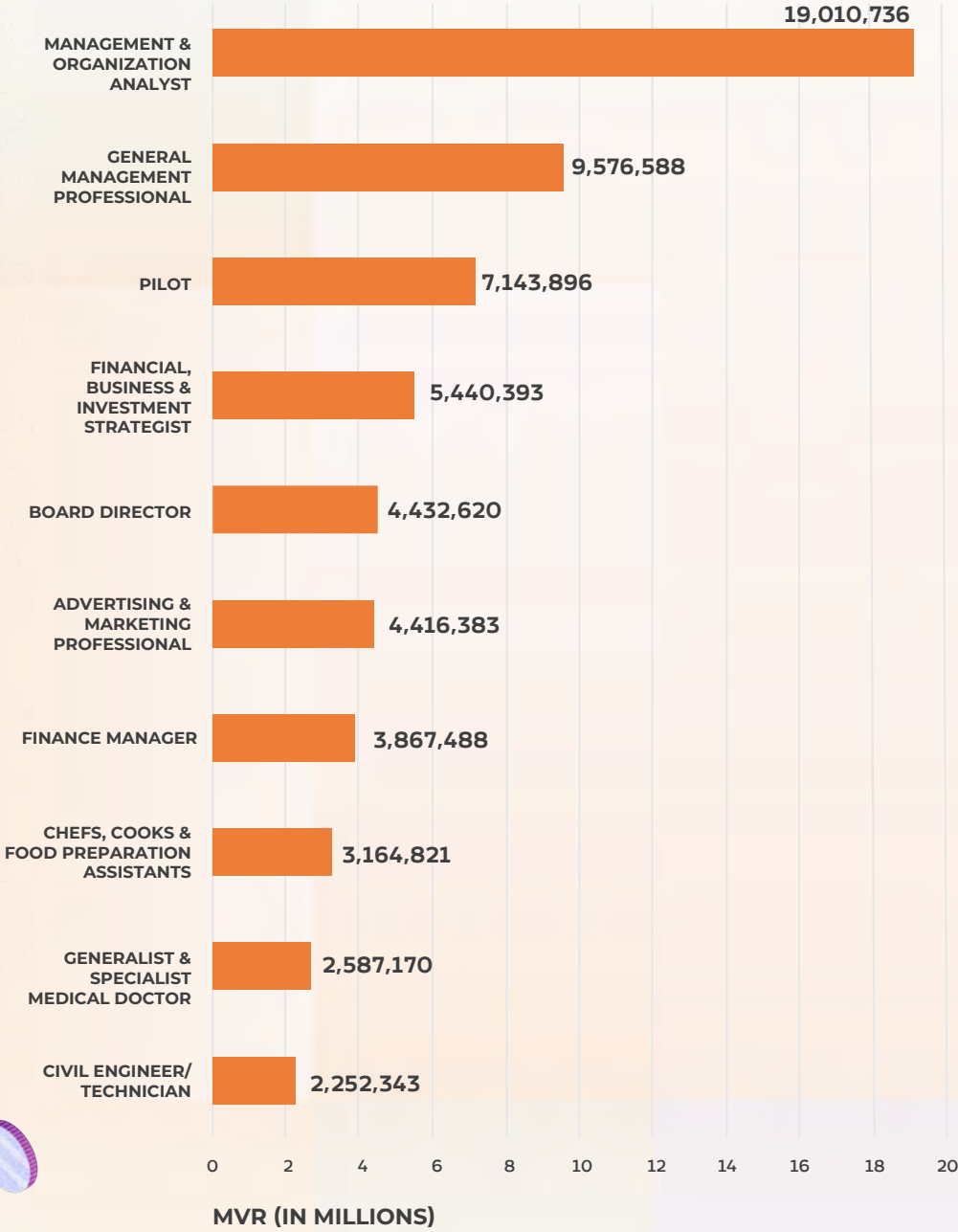


TOP 10 TAX WITHHELD BY PROFESSION BY GENDER - FEMALE





TOP 10 TAX WITHHELD BY PROFESSION BY GENDER - MALE

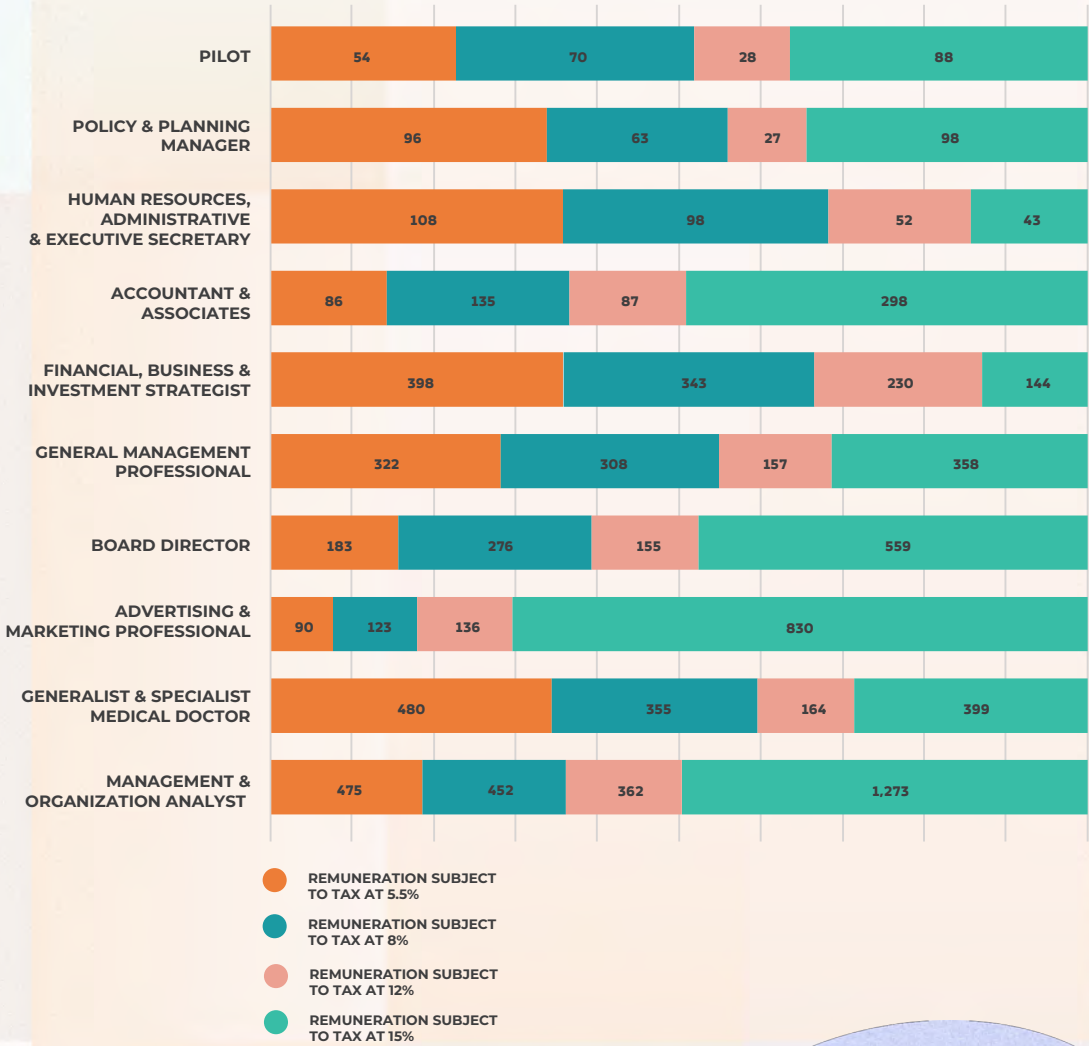




Top 10 Tax Withheld – Male vs Female by profession based on brackets

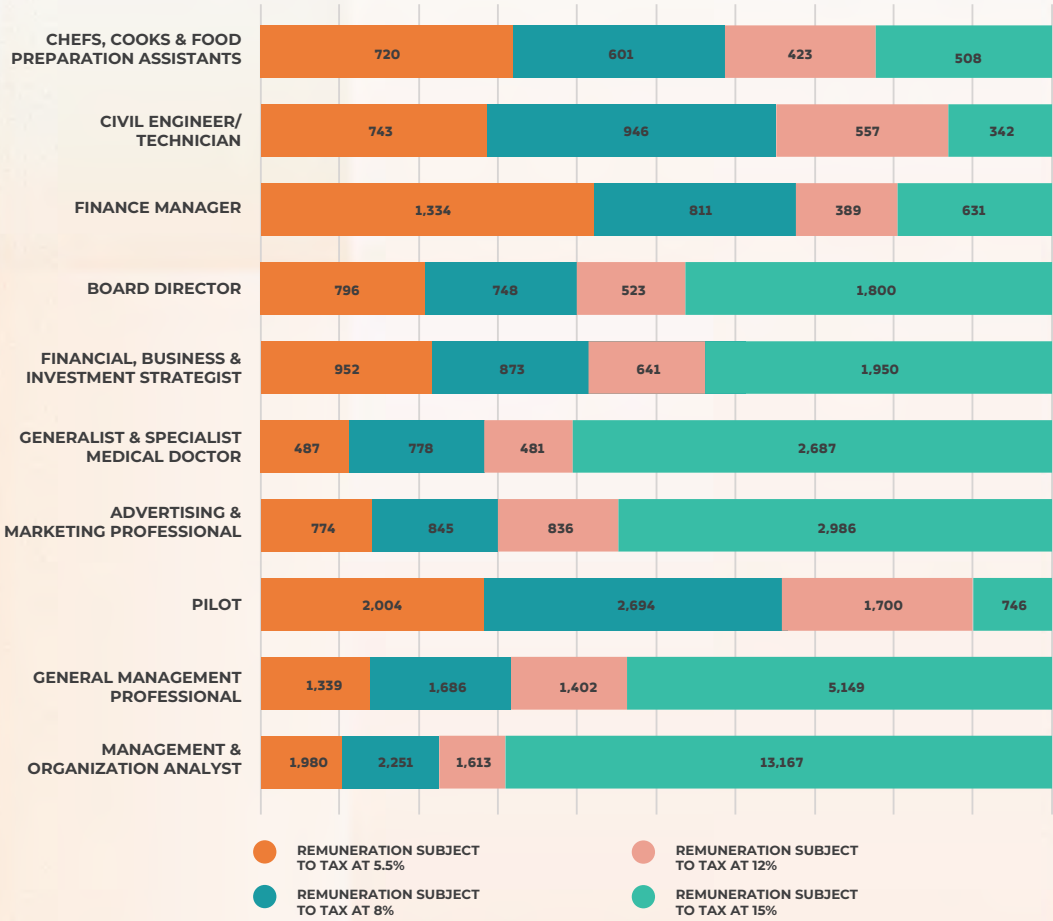


TOP 10 TAX WITHHELD BY PROFESSION BY GENDER UNDER DIFFERENT BRACKETS - FEMALE

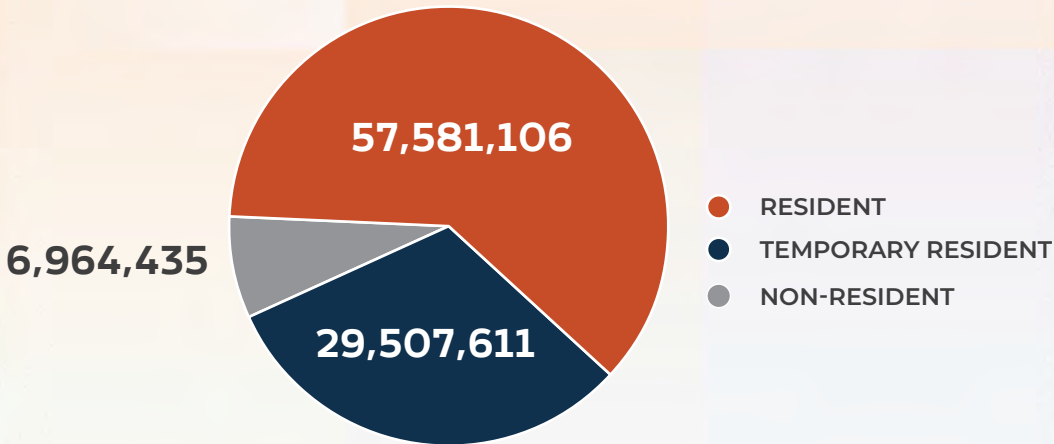




Top 10 Tax Withheld by Profession by Gender under different brackets - Male



REPORTED TAX WITHHELD - RESIDENCY



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EMPLOYEE WITHHOLDING TAX



1415



1415@mira.gov.mv



mira.gov.mv