

Taw Law Iraq and Kurdistan	Iraqi Deduction Per Year (per month)	Kurdistan Deduction Per year (Per month)
For a bachelor, a widower, a divorced man or a married man whose wife's income is taxable independently.	5,000,000 IQD (416,667 IQD)	2,500,000 IQD (208,333 IQD)
For a married man whose wife is a housewife or who's her income is aggregated with his income	9,000,000 IQD (750,000 IQD)	5,000,000 IQD (416,667 IQD)
For the married woman who has an income subject to tax and whose husband is incapacitated from work and has no income provided that she presents confirmation to the Fiscal Authority	9,000,000 IQD (750,000 IQD)	5,000,000 IQD (416,667 IQD)
For the independent widow or divorced woman.	6,400,000 IQD (533,333 IQD)	3,200,000 IQD (266,667 IQD)
For Employee over the age of 63 years.	600,000 IQD (50,000 IQD)	500,000 IQD (41,667 IQD)
To be added to the legal allowance of the following person for each of his children, irrespective of their numbers: <ul style="list-style-type: none"> <li>i. Widower,</li> <li>ii. Divorced man if a competent court has given custody of the children to the father,</li> <li>iii. Married man whose wife's income is taxable independently, whose wife's income is aggregated with his income or whose wife is a housewife,</li> <li>iv. Married woman who has taxable income and whose husband is incapacitated from work,</li> <li>v. Widow,</li> <li>vi. Divorcee.</li> </ul>	400,000 IQD (33,333 IQD)	300,000 IQD (25,000 IQD)
Non-Residents	Same As Above	NO Legal Deductions
government Employee and private sectors	Same As Above	5% anything over 700,000 IQD with NO Legal Deductions

Taxable income after Deductions will be taxed by the following:

IRAQI	% of Taxes	KURDISTAN
Up to 500,000 IQD	3%	Up to 1,000,000
500,000 IQD to 1,000,000 IQD	5%	2,000,000 IQD to 4,000,000 IQD
1,000,000 IQD to 2,000,000 IQD	10%	4,000,000 IQD to 6,000,000 IQD
Over 2,000,000 IQD	15%	Over 6,000,000 IQD