

**BARCLAY  
SIMPSON.**



**2026** Barclay Simpson  
Salary & Bonus Trends

**Middle East**

## Overview

Starting salaries across the Middle Eastern markets that we cover have remained broadly unchanged over the last 12 months, and remuneration packages are overall less generous now than in years past.

This is partly a knock-on effect of how desirable Middle East jobs have become to professionals who are facing tougher employment conditions in the UK and elsewhere. An abundance of available candidates in the market has thus given employers greater choice and more leverage.

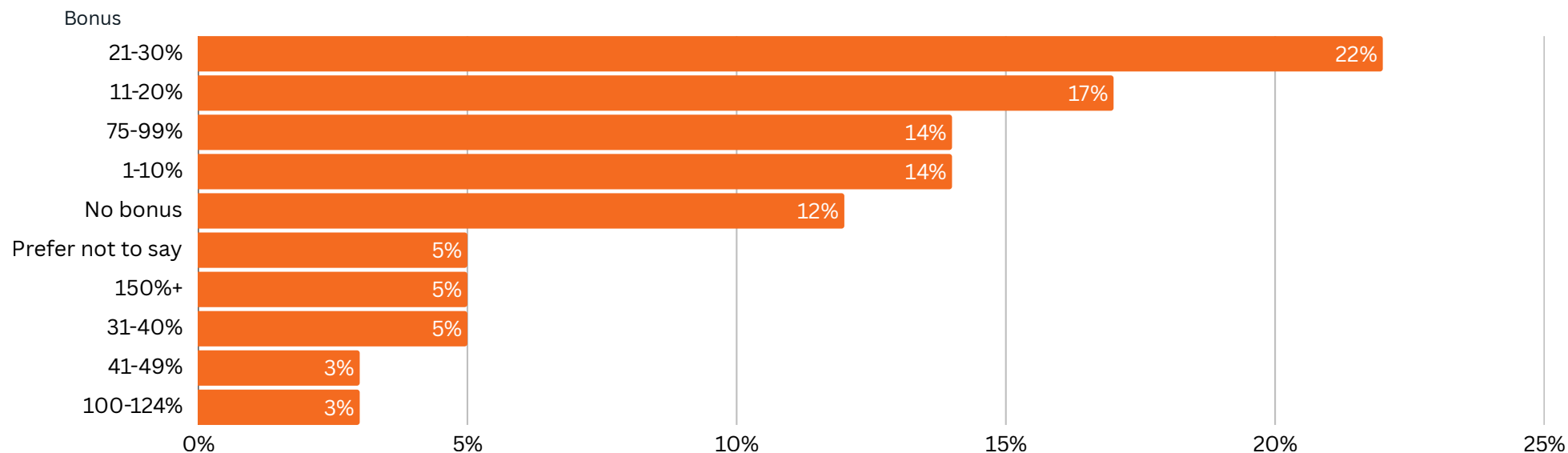
"Salary growth has been somewhat suppressed because there

is much more interest in moving to the Middle East for work, but the number of jobs hasn't increased at the same rate," says Tim Sandwell, Head of Middle East Search at Barclay Simpson.

"However, successful candidates can still expect to receive remuneration packages that compare very favourably to what they would get in the UK."

Tax-free bonuses and other attractive relocation benefits have become rarer in recent years, but remuneration remains the biggest draw factor for candidates considering jobs in the Middle East.

### What was your most recent bonus as a percentage of salary?



In fact, our annual Candidate Survey revealed that 38% of professionals currently located in the region prioritise remuneration when switching roles. That said, this is considerably lower than the 56% who said the same in last year's salary survey.

Meanwhile, career progression is currently the first-choice factor for 34% of professionals considering a new role in the Middle East, a figure that has more than doubled year on year.

### What is your main priority when considering a new role?

	2025	2024
Remuneration	38%	56%
Career development	34%	15%
Job security	14%	10%
Work-life balance	9%	15%
Better benefits	5%	1%
Remote working	0%	3%

### Understanding remuneration in the Middle East

Every year, we produce up-to-date salary grids outlining base salary ranges across the many markets we recruit for. These give employers and candidates a benchmark for setting pay, assessing offers and understanding the state of the market.

We do not produce grids for the Middle East, however, as it is such a broad and diverse market where remuneration structures and hiring practices materially differ across countries, industries and type of business.

Instead, we would like to offer practical information on how remuneration packages are typically structured in the Middle East, and some of the changes that are occurring.

### Traditional salary composition

In the UK, professionals usually receive their base salary as a monthly payment, with additional non-cash elements – such as pensions, private healthcare and other benefits – added or paid separately.

In the Middle East, an employee's monthly pay is instead broken down contractually into various elements. This will include the 'base salary' (typically 60–65% of the total) as well as amounts allocated to housing, transport and living allowances or other expenses.

A nominal sum is attached to each of these additional elements and paid as cash in the monthly salary. The total of these various sums equals what would usually comprise the monthly 'base' in the UK.

On the following page is an example of how a typical UK salary might compare to one in the UAE:

### Remuneration comparison: UK and the UAE

The below table provides a like-for-like comparison of an example remuneration package for a Chief Internal Auditor at a small to medium-sized local bank in the UAE.

Compensation component	UK (£)	UAE (£)
Annual base	240,000	144,000
Housing allowance	0	72,000
Transportation allowance	0	24,000
Income tax	-96,000	0*
Pension	16,800 (at 7%)	0
End of service gratuity (approx. 1 month's base)	0	12,000
<b>Take home</b>	<b>160,800</b>	<b>252,000</b>

\*UAE income is tax free. To receive £240,000 net in the UK at an illustrative 40% effective tax rate, it would require a gross salary of approximately £400,000.

### Other typical UAE benefits

In addition to a housing allowance and transportation allowance, remuneration packages in the UAE may also include the below benefits, which are either non-monetary or paid annually.

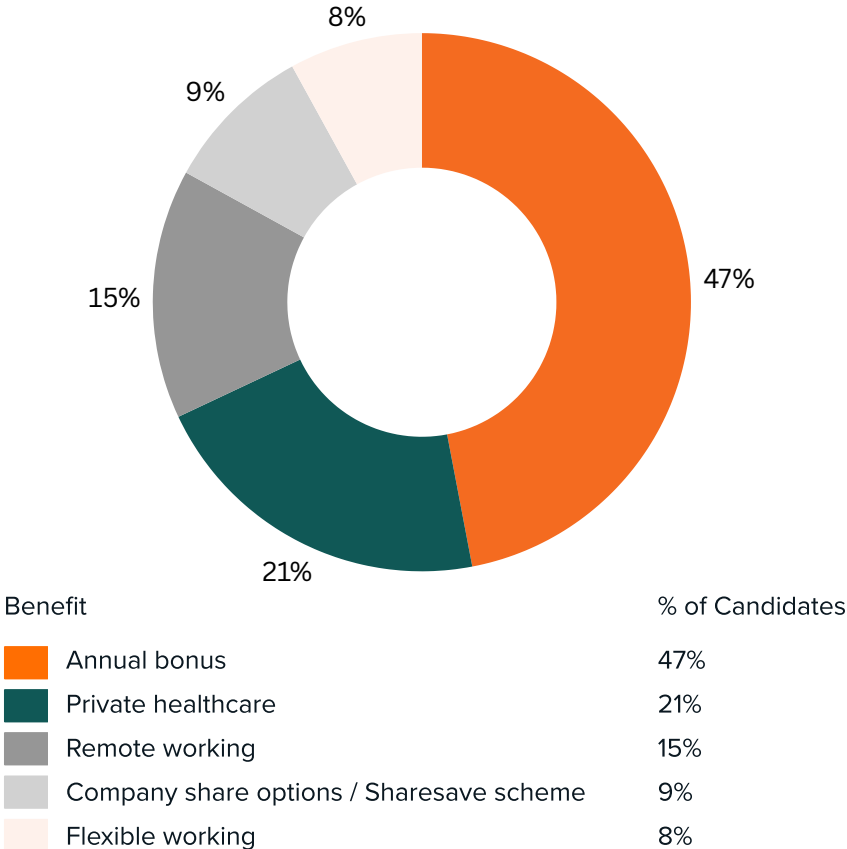
- **Medical insurance (family)**
- **Life assurance**
- **Annual flights home (family)**
- **School fees (typically £10,000 per annum per child)**
- **Annual holiday 30 days + public holidays**
- **Relocation allowance**
- **Discretionary bonus**

One reason for the differing payment structure in the Middle East is employers were historically required to show that employees were being adequately housed, and so a notional housing element was built into the monthly salary. This salary composition can affect professionals in two key ways:

1. Many companies pay bonuses based on a multiple of the 'base' salary
2. All organisations must pay a statutory payment at the end of an employee's employment. In the UAE, for example, this is called the End of Service Gratuity and is a multiple of the final 'base' element of their salary (approximately one month for each year of service).

It is therefore important for candidates to consider what 'base salary' means in the context of a job offer in the Middle East and how it impacts their wider remuneration package.

**Which job benefits do professionals based in the Middle East value most?**



## Recent salary trend changes

Companies in the Middle East are increasingly paying salaries in the same way as the UK — a base figure with separate noncash benefits. This structure is particularly common in international businesses within the region's free zones, including the DIFC (Dubai International Finance Centre) and ADGM (Abu Dhabi Global Market).

In some cases, employers expect candidates to cover items such as school fees and annual flight allowances out of the headline figure themselves. Professionals will therefore often look for a like-for-like package in these situations, with salaries adjusted to reflect those additional costs.

Tax treatment is another consideration when moving from countries with income tax. Historically, many employers negotiated against a candidate's previous gross salary, with the move to a tax-free environment treated as an automatic benefit.

While this remains common, it is no longer universal, and some organisations are now less generous in how that tax advantage is shared.

Cost of living can also be a sticking point, or at least the perception of it. The UAE is often seen as expensive, although this is less so for the rest of the Middle East. And even in the UAE, higher costs are usually concentrated in accommodation. Many cost-of-living indices still rank it as cheaper than London overall, though much depends on lifestyle.

These examples should be taken as a guide rather than a rule, as packages can differ considerably in practice. If you would like to talk any of this through, or discuss career opportunities in the Middle East, please call us on +44 (0) 207 936 2601 or email to [ts@barclaysimpson.com](mailto:ts@barclaysimpson.com).



## Attract and retain the skilled professionals you need in the Middle East with Barclay Simpson

Whether you're looking to build a local team, attract international candidates or find a new job in the Middle East yourself, our consultants are well-versed in the logistical, cultural and regulatory considerations across the region. With over two decades of experience recruiting in the Middle East, we understand the nuances of this complex market.

If you're an employer, we can support you on a retained, exclusive or contingent basis, helping you secure people with the right skills and experience for your organisation. And for professionals, we'll work closely with you to find opportunities that align with your current and future ambitions, all the way from initial interviews through to salary negotiations.

Arrange a consultation today to discover how Barclay Simpson can help you achieve your recruitment aims.

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