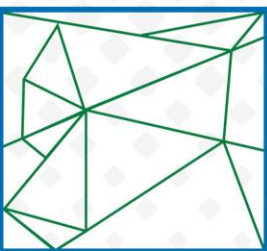


# Syria: Salary Hikes and Exclusive Privileges for Military State Workers

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## **Syria: Salary Hikes and Exclusive Privileges for Military State Workers**

*The Exclusive pay raises, privileges, and exemptions granted to military servants created a gap between them and their civil peers*

## 1. Introduction

A few days before the end of the last year, Syrian President Bashar al-Assad issued [Legislative Decree No. 25 of 2022](#) amending the salaries of the Internal Security Forces soldiers. The Decree states in Article 1: “The salaries of the Internal Security Forces soldiers specified in the two tables attached to the Internal Security Forces Military Service Law issued by [Legislative Decree No. 1/2012](#) shall be amended to become as specified in the two tables attached to this legislative decree.”

In this respect, it is noteworthy that; [Law No.50/2004](#) regulates the salaries of the civil state workers, [Decree No.18/2003](#) regulates the salaries of the Syrian Army soldiers, and the Internal Security Forces Military Service Law, issued by [Legislative Decree No.1/2012](#), regulates the salaries of the Internal Security Forces soldiers.

The government's granting privileges and exemptions only to the military state workers created a gap between them and the civil sector workers.

## 2. The Pay Gap between Military and Civil State Workers

The Syrian government used to decree hikes that cover the salaries of all public sector employees, civilians, and the military. However, in the past few years, Syrians for Truth and Justice (STJ) noticed that the government has decreed successively pay raises for military state workers only, widening the gap between the salaries of the latter and their peers in the civil sectors.<sup>1</sup>

The legislative decrees issued since 2011 on amending the salaries of the military and civil state workers equally:

- [Legislative Decree No. 44/2011](#), which amends the first article of [Legislative Decree No. 40/2011](#) on increasing monthly salaries and wages for Syrian workers.
- [Legislative Decree No.38/2013](#) increasing the monthly salaries and wages for civil and military servants.
- [Legislative Decree No.7/2015](#) granting pension compensation.
- [Legislative Decree No.41/2015](#) granting retired public sector employees, both civilian and military personnel, a monthly increase of SYP 2500 in their salaries.
- [Legislative Decree No.23/2019](#) granting a monthly increase of SYP 20,000 in the salaries for both civil and military state workers.
- [Legislative Decree No.19/2021](#) granting a 50% increase to the monthly salaries and wages for civil and military servants.
- [Legislative Decree No.29/2021](#) granting a 30% increase to the monthly salaries and wages for civil and military servants.

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<sup>1</sup> It is worth noting that the average monthly salary in Syria is very low in light of the sharp economic downturn Syria is facing, which led to rising inflation and prices.

The legislative decrees issued in the last few years on amending the salaries of the military state workers only:

- [Legislative Decree No. 8/2018](#), on raising the salaries of military personnel by 30% of the total salary.
- [Legislative Decree No. 9/2018](#), on granting a 20% increase to the Military personnel pensions.
- [Legislative Decree No. 20/2018](#), on raising the compensation and allowances of military personnel, and amending the pilot officers' salaries.

### **3. Exempting Military State Workers from Payroll Taxes**

The Syrian military public servants have not only enjoyed salary hikes, but also many exemptions, including relief from taxation on their salaries and wages. That was clearly stipulated in Article 67 (b) of the Income Tax [Law No.24/2003](#), which states: "Members of the Armed Forces, Internal Security Forces, and firefighters shall be exempted from payroll tax."

In a similar vein, Article 181 of the Military Service Law promulgated by Legislative Decree No.18/2003 states:

"Members of the Army and armed forces on active duty shall be exempted from:

- a. Postage stamps on internal correspondence sent by them.
- b. All fees and taxation on salaries, allowances, and compensations paid to them, including transportation compensation, bonuses, and tips under other names.
- c. Stamps on service-related petitions and medical reports.
- d. Fees, insurance, and expenses of service-related legal actions.
- e. Duties and taxes on flammable substances, according to timely instructions by the commander-in-chief of the army."

Similarly, Article 155 of the Internal Security Forces Military Service Law, issued by Legislative Decree No.1/2012 states:

"Members of the Internal Security Forces shall be exempted from:

- a. All fees and taxation on their salaries, allowances, compensations, and gratuities.
- b. Postage stamps on internal correspondence sent by them.
- c. Stamps on service-related petitions and medical reports.
- d. Stamps on service-related petitions and medical reports.
- e. Fees, insurance, and expenses of service-related legal actions.

Duties and taxes on flammable substances, according to timely instructions by the commander-in-chief of the army." The dangerous and difficult nature of the work the military personnel does in times of war and peace along with their working hours which are often the

resting hours of their civil peers can justify the exclusive privileges granted to them.<sup>2</sup> Nonetheless, to relieve the military state workers from all taxes is unjustifiable. This is because the tax philosophy is based on distributing the burden of the state's services, including those of health, education, road, park, and others, to all the state's citizens equitably without any discrimination. Granting this exemption to military personnel makes them benefit from the state's services at the expense of the other citizens.<sup>3</sup>

Furthermore, exempting military personnel from the payroll tax is not fair. As well, it is contrary to the social justice and the economic principles set in the current [2012 Syrian Constitution](#), which states:

Article 13.2: "Economic policy of the state shall aim at meeting the basic needs of individuals and society through the achievement of economic growth and social justice in order to reach comprehensive, balanced, and sustainable development."

Article 18.2: "The tax system shall be based on a fair basis; taxes shall be progressive in a way that achieves the principles of equality and social justice."

#### **4. Favoring Military Personnel; a New Old Phenomenon**

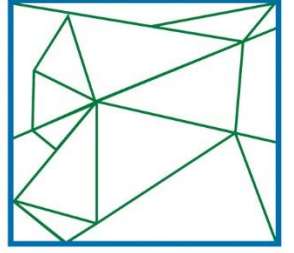
The discrimination in favor of the military personnel in Syria is quite an old phenomenon that started under former president Hafez al-Assad. The latter dedicated a large proportion of the state's general budget to funding the Ministries of Defense and Interior under the pretext of "fighting against Israel", while the funding actually went to reinforcing the state authority and governance. Nevertheless, after 2011, the government started to use the situation as an excuse for orienting the largest part of the State budget to the military sector, under the guise of the "war on terror". Unfortunately, Syria is ruled by one of the worst military dictatorships in the world; such a regime typically does whatever is in its interest with ready-made alibis.

The pay raises and privileges granted to military personnel sound like gratuities from the regime, for their loyalty and support to it against the opponents. The good salaries, exemptions, privileges, and powers granted to the military personnel could work as good incentives for the youths to join the Army.

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<sup>2</sup> STJ believes that what is more necessary than salary hikes is to hold accountable members of the armed and security forces, who are involved in human rights violations, before impartial and independent courts.

<sup>3</sup> It would have been better to consider exempting all Syrian citizens from this tax, since the government has become almost incapable of providing most of the public services, meaning that Syrians are paying taxes for nothing in return.



## About Us:

Syrians for Truth and Justice (STJ) is a nonprofit, nongovernmental organization monitoring human rights violations in Syria. Founded in 2015, STJ has been based in France since 2019.

STJ is an impartial and independent Syrian human rights organization operating across Syria. Our network of field researchers monitor and report human rights violations occurring on the ground in Syria, while our international team of human rights experts, lawyers, and journalists gather evidence, examine emerging patterns of violations, and analyze how violations break domestic Syrian and international law.

We are committed to documenting violations of human rights committed by all parties in the Syrian conflict and elevating the voices of all Syrians victimized by human rights violations, regardless of their ethnicity, religion, political affiliation, class, and/or gender. Our commitment to human rights monitoring is founded on the idea that professional human rights documentation meeting international standards is the first step to uncovering the truth and achieving justice in Syria.



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