SECOND TALENT RESEARCH

LATAM vs CEE vs APAC for hiring AI engineers

Three regions, twelve markets, one senior AI engineer. Priced on salary plus statutory employer burden, then scored on English, time-zone overlap and supply depth. The ranking that comes out is not the one the salary tables suggest.

Secondtalent

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The headline numbers

Fully loaded annual cost of one senior AI engineer, averaged across the four markets tracked per region.

$48,600 APAC, 78% below a US hire	**$77,100** CEE, 65% below a US hire	**$87,500** LATAM, 60% below a US hire	**$218,000** United States baseline

Salary alone puts these three regions in one order. Statutory employer burden puts two of them in the opposite order. That single correction is the reason this report exists, and it is the line most vendor comparisons leave out.

> **What a senior AI engineer means here**
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> Five to eight years, owning production AI work: LLM and agent systems, retrieval, evaluation or MLOps. Not a generalist data science title, which is where most published salary averages for these markets come from and why they read low.

Finding 01: employer burden reverses the LATAM and CEE ranking

On salary alone LATAM looks about 14% cheaper than Central and Eastern Europe. Add the statutory employer contributions each market actually charges and LATAM becomes about 14% more expensive. The gap does not narrow, it flips sign.

Region	Salary only	Burden adds	Fully loaded	vs US
LATAM	$60,400	$27,200	$87,500	−60%
CEE	$70,400	$6,700	$77,100	−65%
APAC	$43,500	$5,100	$48,600	−78%

Statutory contributions only. Recruitment fees, EOR or entity costs, equipment and discretionary benefits sit on top of every row equally.

The cause is structural rather than cyclical. Brazil's CLT stack lands near +60% once the 13th salary and vacation provisions are annualised, and Colombia's parafiscales are not far behind. Meanwhile roughly two thirds of Polish developers invoice as sole traders, Romania moved its social burden onto the employee in 2025, and Ukraine's Diia City regime caps the employer contribution at 22% of the minimum wage, which is a few hundred dollars a year rather than a percentage of a senior salary.

> **Ask which line you are being quoted**
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> A salary figure and a fully loaded figure differ by half again in Brazil and by nothing at all in Poland on a B2B contract. They are routinely presented side by side as if they were the same measurement.

Twelve markets, priced the same way

Annual gross in USD. Burden is the statutory employer rate on the dominant engagement type at senior salary level.

Market	Region	Senior band	Engagement	Burden	Loaded
Brazil	LATAM	$46,000 to $80,000	CLT employment	+60%	$100,800
Mexico	LATAM	$48,000 to $84,000	Employment (IMSS)	+33%	$87,800
Argentina	LATAM	$45,000 to $78,000	Employment or USD contracting	+40%	$86,100
Colombia	LATAM	$36,000 to $66,000	Employment	+48%	$75,500
Poland	CEE	$74,000 to $92,000	B2B contractor	+0%	$83,000
Romania	CEE	$54,000 to $78,000	Employment	+2.25%	$67,500
Ukraine	CEE	$48,000 to $72,000	Diia City gig contract	+1%	$60,600
Czechia	CEE	$60,000 to $85,000	Employment	+34%	$97,200
India	APAC	$36,000 to $72,000	Employment	+6%	$57,200
Vietnam	APAC	$30,000 to $54,000	Employment	+14%	$47,900
Philippines	APAC	$26,000 to $48,000	Employment	+14%	$42,200
Indonesia	APAC	$30,000 to $52,000	Employment	+15%	$47,100
United States	Baseline	$165,000 to $235,000	Employment	+9%	$218,000

Converted at spot rates on 20 August 2026.

Finding 02: LATAM does not have an English advantage

EF English Proficiency Index 2025. 123 countries and regions, global average 488.

It is the most repeated claim in nearshore sales decks and the index does not support it. APAC averages 506 across the four markets here against LATAM's 494. Argentina is genuinely strong at 26th in the world. Mexico ranks 103rd of 123 and fell 19 points in a single year. The Philippines outranks every LATAM market except Argentina.

Market	Score	World rank	Band
Romania	605	#11	Very high
Poland	600	#15	Very high
Czechia	582	#23	High
Argentina	575	#26	High
Philippines	569	#28	High
Ukraine	526	#45	Moderate
Vietnam	500	#64	Moderate
India	484	#74	Low
Brazil	482	#75	Low
Colombia	480	#76	Low
Indonesia	471	#80	Low
Mexico	440	#103	Very low

Country scores measure the general adult population, not engineers, who skew higher everywhere. Use them to rank markets against each other, never to predict one candidate.

Finding 03: overlap is the one thing money cannot buy back

A 9am to 6pm local day intersected with a 9am to 6pm reference day.

Market	Offset	US Eastern overlap	Central European overlap
Brazil	UTC−3	7 hrs	5 hrs
Mexico	UTC−6	8 hrs	2 hrs
Argentina	UTC−3	7 hrs	5 hrs
Colombia	UTC−5	9 hrs	3 hrs
Poland	UTC+1	3 hrs	9 hrs
Romania	UTC+2	2 hrs	8 hrs
Ukraine	UTC+2	2 hrs	8 hrs
Czechia	UTC+1	3 hrs	9 hrs
India	UTC+5:30	None	4.5 hrs
Vietnam	UTC+7	None	3 hrs
Philippines	UTC+8	None	2 hrs
Indonesia	UTC+7	None	3 hrs

US reference is Eastern standard time (UTC−5), European reference is CET (UTC+1). Daylight saving shifts both for part of the year.

Against a US Eastern day LATAM gives you 7.8 hrs of shared working time on a standard local schedule, CEE gives you 2.5 hrs, and APAC gives you none. Against a Central European day the order inverts: CEE 8.5 hrs, LATAM 3.8 hrs.

The zero is real but it is not the whole picture. Shifted schedules are standard practice in APAC hiring and are negotiated into the offer, which typically buys back three to five hours. The honest framing is that in LATAM the overlap is free and everywhere else somebody is paying for it in sleep.

Finding 04: only one region can absorb a hiring plan

For a single hire, supply is irrelevant, because every market here can produce one strong senior AI engineer. For eight hires in two quarters it is the only thing that matters, and the depth is not close.

- 5.2M: new developers India added to GitHub in 2025 alone, roughly 14% of every new developer worldwide. Source: GitHub Octoverse 2025.
- 1.25M: AI professionals India will need by 2027, against a demand-supply gap of about 51%. Source: NASSCOM and Deloitte.
- 2.6M: generative-AI course enrolments in India, more than any other country, up 107% year on year. Source: Coursera Global Skills Report 2025.
- 4x: growth in Brazil's developer population over five years, the fastest in LATAM. Source: GitHub Octoverse 2025.
- 104K: specialists employed by the 1,700+ companies inside Ukraine's Diia City regime. Source: Diia City resident data.
- 65%: of Polish developers invoice as B2B sole traders instead of taking an employment contract. Source: Polish IT market surveys, 2025-2026.

> **Enrolment is not proficiency**
> Coursera's 2025 Global Skills Report ranks overall skill proficiency across 109 countries: Vietnam #33, Poland #34, Brazil #62, India #89. India leads the world in generative-AI enrolments and still ranks 89th on proficiency. Volume of learning and depth of capability are separate variables, and depth is a screening problem you own.

How to choose, in one page

There is no winner. There is a constraint you care about most, and each region answers exactly one of them.

LATAM (Latin America). You are buying overlap, not savings. Choose it when: Your AI engineers pair daily with US product and design, and a review cannot wait a cycle. Watch out for: Statutory employer burden is the heaviest of the three regions, and it is exactly where salary-only comparisons mislead.

CEE (Central and Eastern Europe). Highest salaries, lightest burden. Choose it when: You are EU-headquartered, you need GDPR and EU-IP comfort, or you want research-grade ML rather than applied glue work. Watch out for: Headline rates are the highest outside the US, and the contractor model that keeps burden near zero brings its own compliance work.

APAC (Asia-Pacific). Deepest pool, lowest loaded cost. Choose it when: You are scaling a team rather than hiring one person, and your engineering process can run async-first. Watch out for: Zero natural overlap with a US workday. Shifted schedules are normal and priced in, but they have to be agreed before the offer.

Region	Loaded cost	English	US overlap	EU overlap
LATAM	$87,500	494	7.8 hrs	3.8 hrs
CEE	$77,100	578	2.5 hrs	8.5 hrs
APAC	$48,600	506	None	3.1 hrs

Method

- **The salary band** is triangulated per market from national IT salary surveys, remote-hiring platform data and Second Talent placement history, expressed as annual gross USD. The model uses the midpoint.
- **The burden** is statutory employer contributions on the dominant engagement type, calculated at senior salary level. Several APAC schemes are capped, so the employer rate falls as pay rises. Mandatory 13th month, THR and holiday allowances are included because they are law, not benefit.
- **Excluded** are recruitment fees, EOR or entity costs, equipment, discretionary benefits, equity and bonus. These apply across every market and would not reorder the table.
- **Time zones** intersect two 9am to 6pm days in UTC. India's UTC+5:30 offset is used exactly.
- **Limits.** Salary bands are ranges, not census data, and the spread inside any market is wider than the gap between some of them. Country-level English scores describe adult populations, not engineers. Use this to shortlist regions, then benchmark the specific role.

Sources

- EF English Proficiency Index 2025, EF Education First. 123 countries and regions, 2.2 million test takers.
- GitHub Octoverse 2025, The State of the Octoverse.
- Coursera Global Skills Report 2025.
- Stanford HAI, Artificial Intelligence Index Report 2025.
- NASSCOM and Deloitte, India AI talent demand and supply analysis.
- Deel, State of Global Hiring Report 2026.
- No Fluff Jobs, Polish IT market salary report, full-year 2025 data.
- TopDev and ITviec, Vietnam IT Market and Salary Report 2025-2026.
- PwC Worldwide Tax Summaries, employer social security contribution rates by country.
- Second Talent country payroll guides for Vietnam, the Philippines and Indonesia, with employer uplift verified against statutory arithmetic.

This report is general information, current as at the date shown, and is not tax, legal or investment advice. Statutory contribution rates and wage ceilings change, sometimes mid-year. Confirm your position with a qualified adviser before acting on any figure here.