



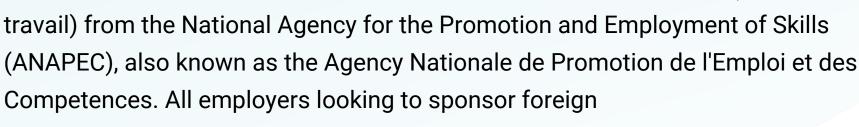


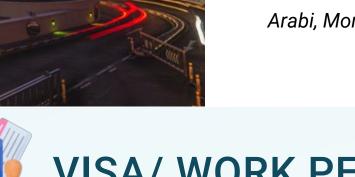




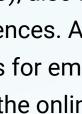


**Minimum Wage** Public Sector: MAD 3,500/month Private Sector: MAD 2,902 per month, MAD 16.31 per hour





**VISA/ WORK PERMIT FOR EXPAT** Foreigners who wish to work in Morocco must obtain a work permit (attestation de



## nationals for employment in Morocco must do so through the online Taechir portal, according

to the Ministry of Labour and Professional Integration.

The standard work week in Morocco is

from 9 AM to 5 PM.

exceed 32 hours per month.



either Friday, Saturday, Sunday; or the day of the weekly market. Any overtime work required on a weekend/rest day/Sunday is

compensated at between 150% and 200% of the regular salary rate of pay,

dependent on the employee's collective agreement/contract.

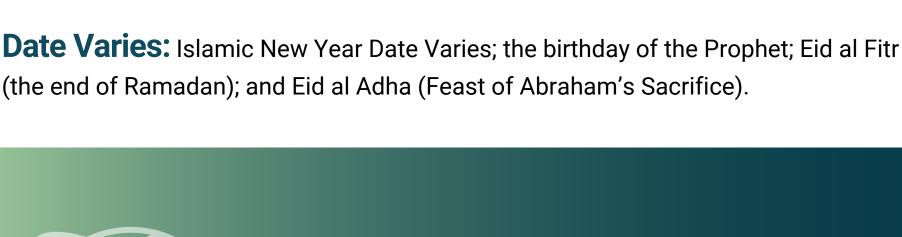
**OBSERVED HOLIDAYS** 

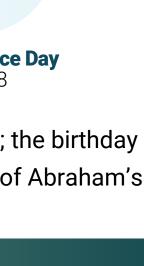


JAN

**New Year's Day** 

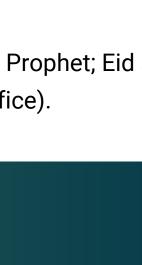
Jan 1st





**Labor Day** 

May 1



Terms of

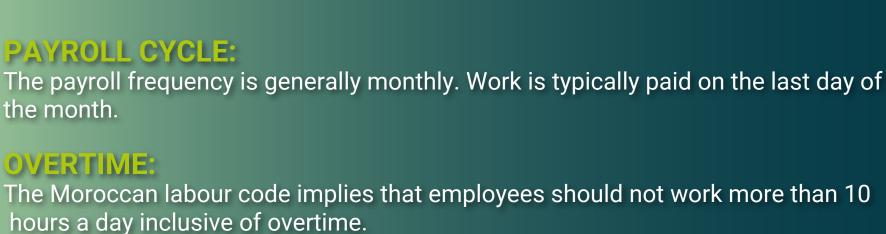
**EMPLOYMENT** 

**Throne Day** 

**Jul 30** 

**Feast of the Green** 

Nov. 6



Probation

FOR INDEFINITE-TERM CONTRACTS:

CONTRACT

Periods

# Aug. 21



The probation period can be renewed once. **OR FIXED-TERM CONTRACTS:** One day per work week up to a maximum of two weeks if the contract's duration is less than six months. One month if the contract's duration is more than six months.

**Notice Period** 

**FOR** 

**EMPLOYEES** 

Less than 1 year => 8 days

Three months for executive/managerial positions - A month and a half for employees.

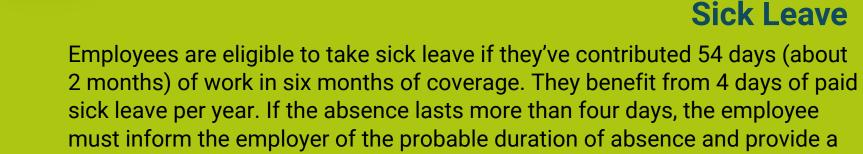
FOR EXECUTIVE/

**MANAGERIAL POSITIONS** 

More than 5 years => 3 months

· Less than 1 year 1 month

1 to 5 years => 2 months



**Maternity Leave** 

medical certificate justifying the reason for absence.

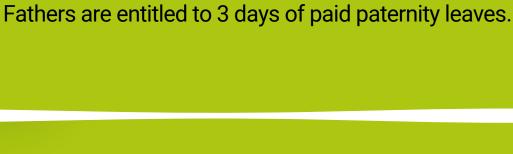
before birth and 7 weeks (about 1 and a half months) after.

# leaves may be carried forward for a maximum of 2 years.

**Sick Leave** 

**Breastfeeding Break** 

rest periods as may be provided by the employer



Paternity leave

· An employee's marriage: 4 days' leave, including 2 days' paid leave. • The marriage of an employee's child or stepchild: 2 days' leave.

1 day's paid leave for the death of an employee's spouse, parents, or child.

or a child from a previous marriage of the employee's spouse: 3 days.

or of an ascendant of the spouse: 2 days.

Circumcision of a child: 2 days leave.

· A spouse or dependent child's surgery: 2 days leave.

days' unpaid leave.

entitled to.

commissions)

**Outpatient care** 

(medical consultations, tests, dental care, optical services, radiology, prescription drugs, etc.)

can be provided by the organization.

**STATUTORY** 

**Employees must be subject to the** 

following social security

contributions:

• CNSS - 2.26%

each employee;

30,001 - 50,000

50,001 - 60,000

60,001 - 80,000

80,001 - 180,000

More than 180,000

· The death of an employee's spouse, a child, a grandchild, an ascendant of the employee,

Death of an employee's brother or sister, of a brother or sister of the employee's spouse,

The death of an employee's sibling or a sibling or parent of the employee's spouse: 2

· The employee benefits from 1 unpaid leave of absence to take an exam, carry out a

HEALTH
INSURANCE

AMO - mandatory health insurance Employer's contribution rate:

AMO 4.11% of (basic salary + any bonus + commissions)

national sports course, or participate in an official international or national competition.

Special Leave for Muslim Employees - Muslim employees are entitled to special unpaid

leave to conduct Hajj once during their employment, which should not exceed 30 calendar

days. This period is not part of the employee's annual leave or any other leave that they are

### Employee contribution rate: AMO 2.26% of (basic salary + any bonus + AMO's allows insured persons and their dependents to benefit from partial coverage of a number of healthcare benefits. It covers the following amongst others:



# Termination / Severance

Tax Income is taxed on a range of 0-38% and employees are eligible for income exception threshold based on their family status.

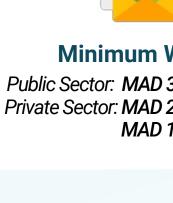
AMO 4.11% of (basic salary + any bonus + commissions)

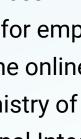
- **Termination Process:** A fixed-term contract may be terminated by the employer for any of the
- **Notice Period:** For executives - The notice period is one month for employees with less than a year of service. · The notice period is two months for employees with one to five years of service

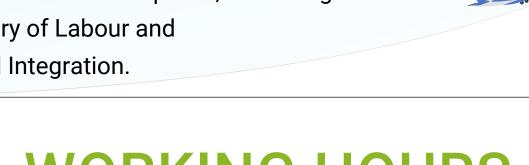
 The notice period is three months for employees with more than five years of service. For employees -











Forty (40) hours (about 2 days), or 8 hours a day

(Mondays to Fridays). Most businesses, offices, and establishments start work **COMPENSATION AND BENEFITS** The number of overtime hours paid is at least +50% of the normal price and must not

Cases where the employer must calculate overtime: If an employee performs overtime work between 6 am and 9 pm, they are entitled to a premium of 25% on 'taux horraires', 50% of the regular hourly wage for work performed between 9pm and 6am. If an employee works on a public holiday, they should be remunerated twice the daily rate. Employees are entitled to a minimum of 24 hours of rest each week, from midnight to midnight. They are also required to be given weekly rest on

There are 13 national public holidays in Morocco, four of which are Muslim holidays that do not have fixed dates. The holidays are:

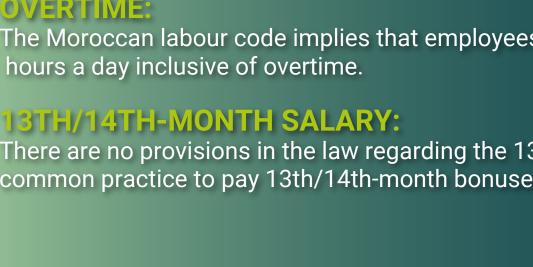
**Anniversary of** 

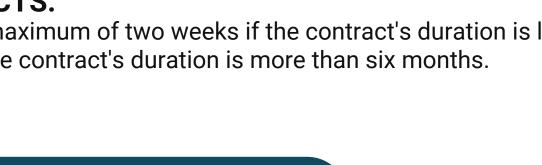
the Manifesto of

Independence

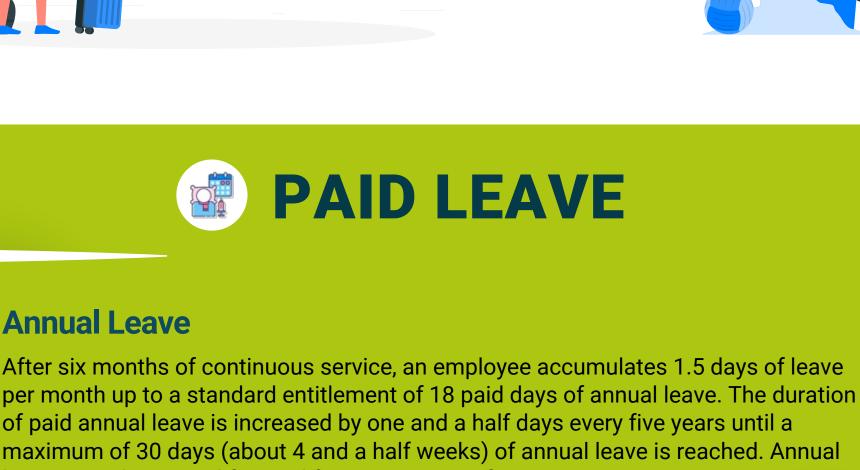
Jan 11











Pregnant employees are entitled to 14 weeks (about 3 months) of paid maternity leaves.

The repartition may be as follows; 7 weeks (about 1 and a half months) may be taken

an employee who returns to work from maternity leave, during the 12 months

after is entitled to take two paid 30-minute breaks, one in the morning and one

in the afternoon to breastfeed their child. This break is independent of other



### payment of a part of the health care costs by the basic AMO organization, the other part remaining at the insured's expense. The insured is free to take out supplementary insurance policies to cover the remaining costs. However, in the case of a serious or disabling illness requiring long-term care or in the case of particularly expensive care,

bursement rates differ depending on the AMO's managing body, the nature of the

the part remaining to be paid by the insured is then totally or partially exempted. Reim-

illness/pathology, the benefit, etc. These rates are set by the applicable legal texts and

Employers have the obligation to pay the following contributions in respect of

• CNSS 8.98% of (basic salary + any bonus + commissions) capped to 6000 MAD

10

20

30

34

38

Family contribution 6.4% of (basic salary + any bonus + commissions)

Professional tax 1.6% of (basic salary + any bonus + commissions)

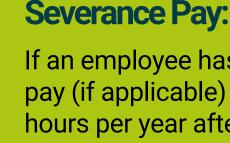
Hospitalisation

Regardless of the policy employees are subscribed to, the reimbursement or the direct

Table 1 - Tax range for employees in Morocco **Annual Tax Income (MAD)** Tax Rate (%) 0 - 30,000Exempted

• AMO - 4.48% (compulsory health care insurance)

- following reasons: business, personal, or employee misconduct. It necessitates notice and justification in writing for the termination. A warning must be given, and the employee can defend actions if the reason is misconduct.
- A shorter service period. An eight-day notice period is required. 1 – 5 years of service, there is a month notice period . · The notice period is two months for employees with more than five years of service.



**Maternity care** 

- If an employee has at least six months of service, employers must pay severance pay (if applicable) at a rate of 96 hours of income per year of service, rising to 144 hours per year after five years of service, 192 hours per year after ten years, and 240 hours per year after fifteen.
- The average pay earned over the 52 weeks period before the contract's termination determines the severance hourly rate.

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