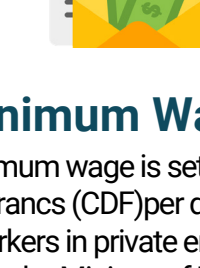


Currency
Congolese Franc (CDF)



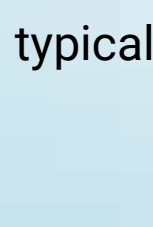
Major City
Kinshasa, Lubumbashi, Mbuji-Mayi



Official Language(s)
French, Tshiluba, Lingala, Swahili



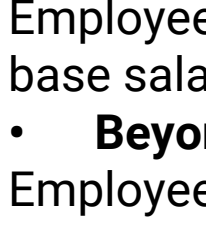
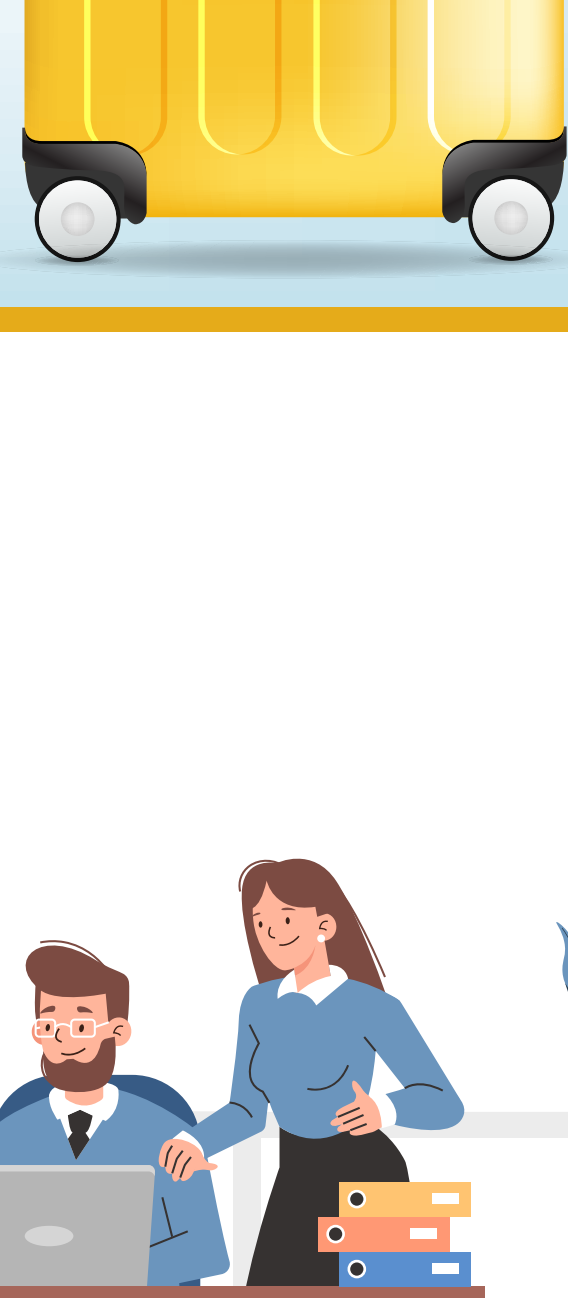
Minimum Wage
The minimum wage is set at 7,075 Congolese Francs (CDF) per day. This rate applies to all workers in private enterprises and is established by the Ministry of Labor through ministerial orders.



Visa/ Work Permit for Expat

Yes.

To legally enter Democratic Republic of Congo, an expatriate must apply for an entry visa, usually for a short period, which allows them to work there. Once in DRC, both the expatriate and their employer must apply for a work permit, with the employer typically initiating and sponsoring the application.



WORKING HOURS

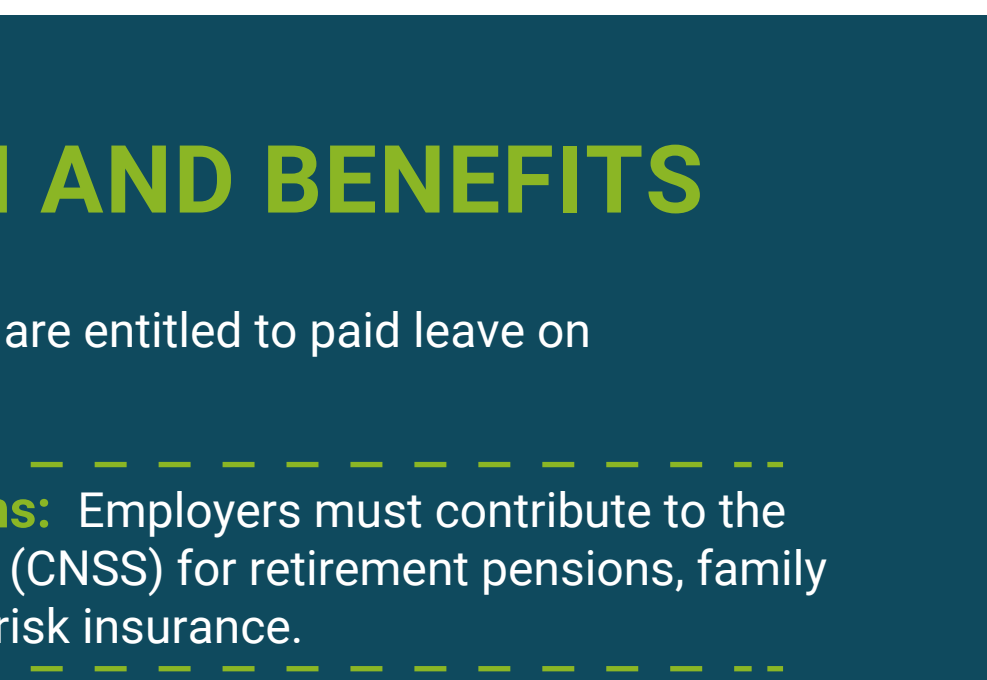
Maximum Workweek: 48 hours.

Maximum Workday: 8 hours.

Overtime Limits and Pay Rates

In the Democratic Republic of Congo (DRC), any work performed beyond the standard working hours of 48 hours per week or 8 hours per day is considered overtime. Here are the key points regarding overtime limits and compensation:

- **First 6 hours of overtime in a week**
Employees receive a 30% increase on their base salary for each hour worked.
- **Beyond the first 6 hours in a week:**
Employees earn a 160% pay increase for each additional hour.
- **Working on the designated weekly rest day and days off:**
Employees are entitled to double their base salary for each overtime hour worked at 200%.



COMPENSATION AND BENEFITS



Public Holidays: Employees are entitled to paid leave on all official national holidays.



Social Security Contributions: Employers must contribute to the National Social Security Office (CNSS) for retirement pensions, family allowances, and occupational risk insurance.

Employers often offer additional benefits to attract and retain talent:



Health and Wellness: Private health insurance, wellness programs, and gym memberships.



Financial Benefits: Performance bonuses, profit sharing, meal vouchers, and low-interest loans.



Family and Personal Benefits: Family health insurance, daycare assistance, flexible work arrangements, and educational assistance.



OBSERVED HOLIDAYS

These national holidays are celebrated in Madagascar:



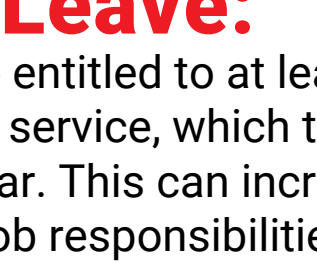
New Year's Day
January 01



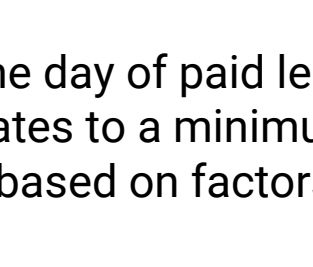
Martyrs of Independence Day
January 4



Heroes' Day (Laurent Kabila)
January 16



Heroes' Day (Patrice Lumumba)
January 17



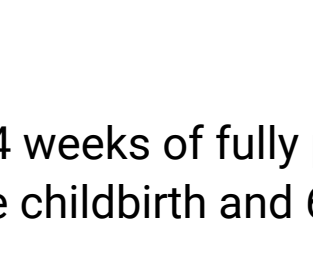
Labour Day
May 1



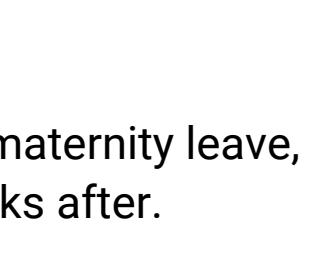
Liberation Day
May 17



Independence Day
June 30



Parents' Day
August 01



Christmas Day
December 25

LEAVES

Annual Leave:

Employees are entitled to at least one day of paid leave for each month of service, which translates to a minimum of 18 days per year. This can increase based on factors like seniority and job responsibilities.

Sick Leave:

Employees can take up to 6 months of sick leave. During this period, they receive two-thirds (66%) of their regular wages.

Maternity Leave:

Female employees are entitled to 14 weeks of fully paid maternity leave, typically divided into 8 weeks before childbirth and 6 weeks after.

Paternity Leave:

New fathers are entitled to 2 working days of paternity leave.

Marriage Leave:

Employees can take 2 working days for their own marriage and 2 working days for the marriage of their child.

Other leaves:

Bereavement Leave: Employees are entitled to 4 working days for the death of a spouse, parent, or first-degree family member, and 2 working days for the death of a second-degree family member.

Study Leave: Some employers might offer paid or unpaid study leave for employees pursuing further education or professional development relevant to their work. This is typically not mandated by law but depends on individual company policy.

Insurance:

In the Democratic Republic of Congo (DRC), health insurance is not universally provided, but there are several options available:

Public Health Insurance

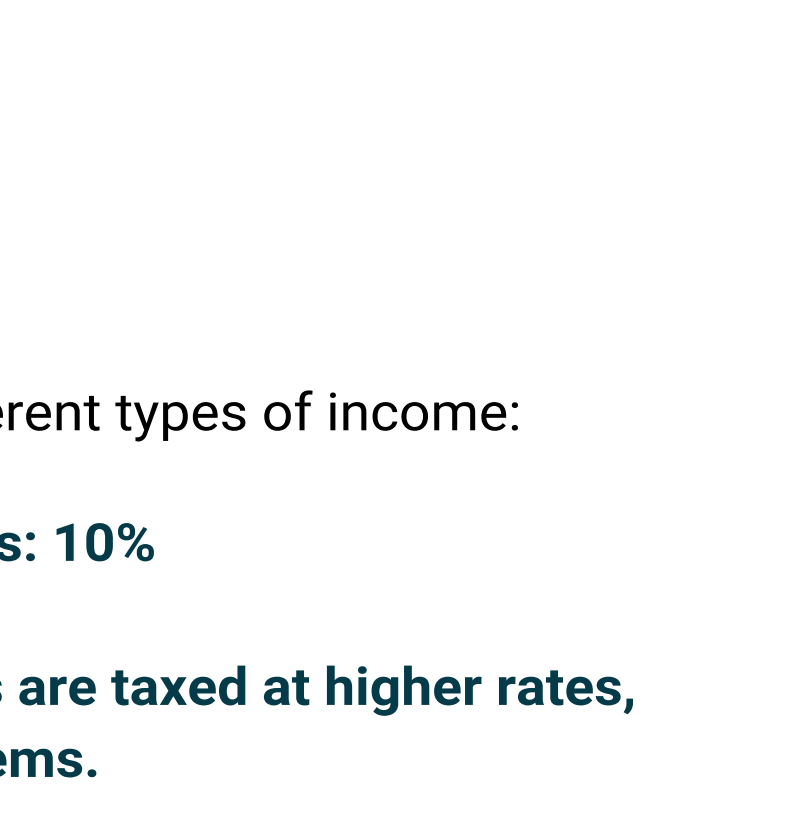
National Insurance Company (SONAS): This public sector insurance company offers health insurance plans. However, coverage and quality can vary significantly.

Private Health Insurance

Private Plans: Many expats and some local employees opt for private health insurance, which provides better coverage and access to higher-quality healthcare facilities. These plans often include provisions for medical evacuation in case of serious health issues.

Corporate Health Insurance: Employers in the formal sector are legally required to provide some level of health coverage for their employees.

STATUTORY DEDUCTIONS



Tax Brackets and Rates:

In the Democratic Republic of Congo (DRC), personal income tax is calculated using a progressive tax system. Here are the current tax brackets and rates:

- **0 to 1,944,000 CDF: 3%**
- **1,944,001 to 21,600,000 CDF: 15%**
- **21,600,001 to 43,200,000 CDF: 30%**
- **Above 43,200,000 CDF: 40%**

Additionally, there are specific rates for different types of income:

- **Termination indemnities and allowances: 10%**
- **Casual employees: 15%**
- **These rates ensure that higher incomes are taxed at higher rates, which is typical of progressive tax systems.**

Corporate Income Tax (CIT):

- **Standard Rate:** The regular corporate income tax rate is 30%.
- **Minimum Tax:** Companies must pay a minimum tax equal to 1% of their annual turnover, with a minimum payment of USD 2,500.

Value-Added Tax (VAT)

- **Standard Rate:** The standard VAT rate is 16%.
- **Reduced Rate:** A reduced rate of 8% applies to certain essential goods, such as specific food items and basic necessities.

Social Security Contributions:

Employee Contributions:

Pension Branch: 5% of the employee's gross salary.

Employer Contributions:

Occupational Risks: 1.5% of the employee's gross salary.

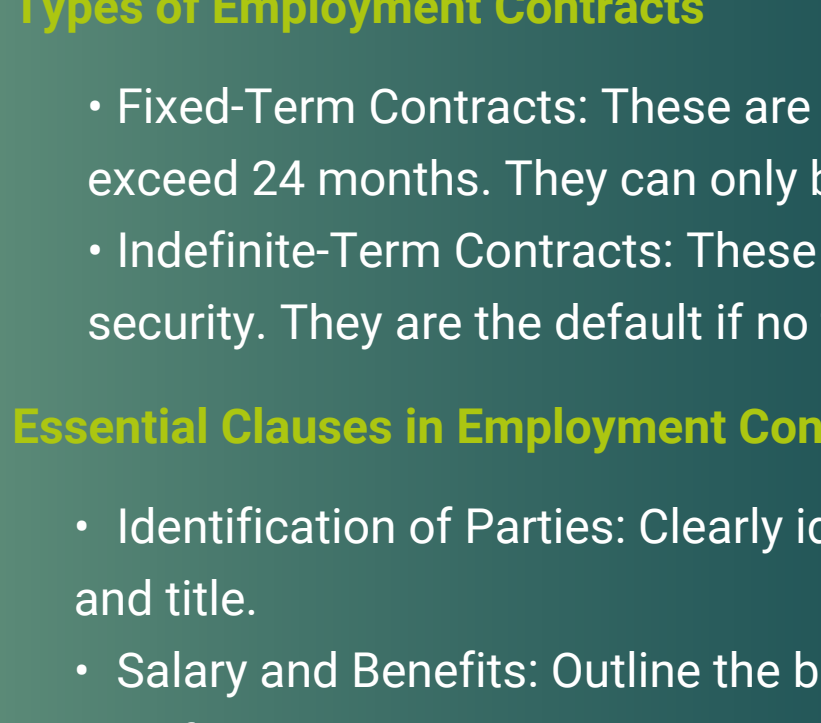
Pension Branch: 5% of the employee's gross salary.

Family Benefits: 6.5% of the employee's gross salary.

National Office for Professional Training (INPP):

- 3% for state-owned companies and private companies with up to 50 employees.
- 2% for private companies with 51 to 300 employees.
- 1% for private companies with over 300 employees.

National Office of Employment (ONEM): 0.2% of the employee's gross salary.



TERMS OF EMPLOYMENT

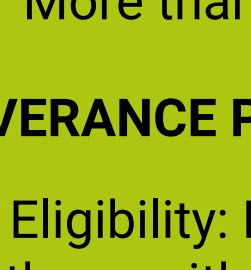
In the Democratic Republic of Congo (DRC), the terms of employment are governed by the Labor Code, which outlines the rights and obligations of both employers and employees. Here are some key aspects:

Types of Employment Contracts

- **Fixed-Term Contracts:** These are for a specific period or project and cannot exceed 24 months. They can only be renewed once.
- **Indefinite-Term Contracts:** These are open-ended and provide greater job security. They are the default if no term is specified.

Essential Clauses in Employment Contracts

- **Identification of Parties:** Clearly identify the employer and employee by name and title.
- **Salary and Benefits:** Outline the base salary, payment frequency, and any benefits such as social security contributions, medical coverage, and paid leave.
- **Work Location and Schedule:** Specify the primary work location, any travel requirements, and the standard workweek, including daily hours and rest periods.
- **Notice Periods and Severance Pay:** Detail the required notice period for termination and any severance pay obligations.
- **Confidentiality and Intellectual Property:** Include clauses to protect the employer's confidential information and specify ownership rights over any intellectual property created during employment.



Termination / Severance

PROBATION

- **Duration:** The probation period can range from 1 to 6 months, depending on the employee's role and specialization.
- **Termination During Probation:** Either party can terminate the employment contract during the probation period without prior notice or severance pay. However, termination should not be based on discriminatory grounds.

TERMINATION

- **Grounds for Dismissal:** Employers can dismiss employees for serious misconduct, economic reasons, or operational requirements. Fixed-term contracts automatically terminate at the end of the agreed period.
- **Unlawful Termination:** Employees can challenge unlawful termination through labor courts.

NOTICE PERIOD

- **Less than 6 months of service:** One week's notice.
- **6 months to 1 year of service:** Two weeks' notice.
- **More than 1 year of service:** One month's notice.

SEVERANCE PAY:

- **Eligibility:** Employees with fixed-term contracts of at least 6 months and those with indefinite contracts are entitled to severance pay if dismissed without just cause.
- **Calculation:** Severance pay is based on the employee's last salary and length of service, with a maximum limit of 36 months' salary.