

Currency
Leone (SLL)

Major City
Freetown

Official Language(s)
English

Minimum Wage
The minimum wage for employees in Sierra Leone is typically 5 SLL per hour, amounting to 800 SLL per month for a typical 40-hour work week.



Visa/ Work Permit for Expat

Yes.

Work visas enable individuals to remain up to twelve months, with the possibility of extension twice through multiple visa submissions. These visas are solely valid for the professional activities specified in the work contract, with variations based on the outlined activity.



WORKING HOURS

In Sierra Leone, the standard workweek comprises 48 hours, generally distributed across five 8-hour workdays. Any work performed beyond these daily hours qualifies as overtime and is remunerated at a 50% premium above the regular hourly wage. Additionally, employees working on official rest days are entitled to double pay, which translates to a 100% increase on their base salary for those hours worked.



COMPENSATION AND BENEFITS

All the employees are eligible for holiday and Christmas bonuses. While not mandated by law, some employers might offer additional benefits, such as:



Health Insurance:
Coverage for medical expenses.



Housing Allowances:
Financial assistance for housing costs.



Paid Leave:
Vacation days, sick leave, and maternity leave.



Pension Plans:
Contributions towards employee retirement savings.

OBSERVED HOLIDAYS

Seven national holidays are celebrated in Sierra Leone:



New Year's Day
January 01



Independence Day
April 27



Eid Al-Fitr
Date varies



Eid Al-Adha
Date varies



Easter Monday
Date varies

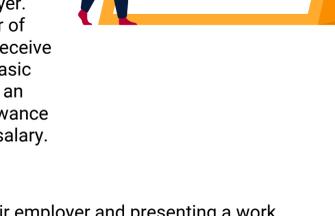


Christmas Day
December 25



Boxing Day
December 26

LEAVES



Annual Leave:

Employees are eligible for annual leave after completing one year of uninterrupted service with the same employer. While the legislation does not specify the exact number of leave days granted, it mandates that employees must receive an annual leave allowance equivalent to one month's basic salary for each year of service. If an employer prevents an employee from taking their annual leave, the leave allowance is increased to 150% of the employee's monthly basic salary.

Sick Leave:

Employees are entitled to sick leave upon notifying their employer and presenting a work incapacity certificate signed by a qualified medical professional. Employers may stipulate that the certificate must be issued by a medical professional of their choosing; however, in such cases, the employer is responsible for covering the associated medical and transportation costs.

Maternal Leave:

Female employees are entitled to 14 weeks of paid maternity leave. Upon completing their maternity leave, employers may grant an additional four weeks of unpaid leave to female employees for childcare purposes.

Paternal Leave:

Employees may be granted two weeks of paid leave upon the birth of a child.

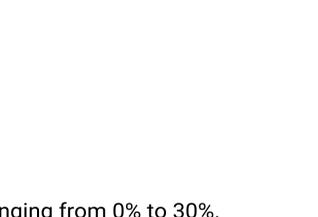
Family Support Leave:

Employees have the right to 8 days of paid family leave annually, subject to prior approval from the employer.

Insurance:

In Sierra Leone, employee health benefits encompass a state-funded universal healthcare system. However, employers often need more quality healthcare provisions to acquire private medical insurance.

STATUTORY DEDUCTIONS



Social Security Contribution:

Employers – 10%

Employees – 5%

Tax

Personal income tax:

In Sierra Leone, income tax is progressive, ranging from 0% to 30%. It is calculated based on progressive rates corresponding to varying annual income levels.

- **First 600 - 0%**
- **Next 600 - 15%**
- **Next 600 - 20%**
- **Next 600 - 25%**
- **Above 2,400 - 30%**

Corporate Tax Rate: 30%

VAT / Sales Tax Rate: 15%



TERMS OF EMPLOYMENT

- Sierra Leone's Employment Act 2023 doesn't mandate for 13th-month salary or annual bonus.
- **Payroll cycle:** Monthly, wages disbursed by the final working day.
- Employer's decision on salary or bonus is solely their responsibility.
- **Probation period:** Up to six months, determined by employment contract or collective agreements.
- Shorter probationary period can be agreed upon, as long as it's clearly outlined in the contract.

Probation

- **Duration:** The probationary period may last up to a maximum of six months.
- **Termination During Probation:** During the probation period, either party may terminate the employment contract by providing at least seven days' notice or by paying seven days' wages in lieu of notice.

Termination / Severance

TERMINATION PROCESS:

Sierra Leone allows employers to terminate employment with valid reasons, following a documented process. This might involve two written warnings before dismissal and, in most cases, wouldn't include severance pay. Common reasons for termination include:

- **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.

MISCONDUCT OR INAPPROPRIATE BEHAVIOR:

This could encompass violations of company policies, ethical codes, or legal regulations.

Inadequate suitability for the job position: This might be due to performance issues, lack of required skills, or failure to meet expectations after a reasonable adjustment period.

REDUNDANCY

When a job role is eliminated due to restructuring or technological advancements.

NOTICE PERIOD

- Indefinite Employment Termination Policy.
- One month written notice or payment in lieu of notice.
- Extended to two months for employees with disabilities.
- Notice must be clear and not coincide with annual leave.
- Non-compliance with notice requirements disqualifies employees from payment in lieu of notice.

SEVERANCE PAY

- Provides severance benefits for employees terminated for non-disciplinary reasons.
- Applicable in retirement, death, or termination for non-serious misconduct.
- Employers must pay severance benefits within one month of termination.
- Failure to pay results in a minimum wage penalty of 24 months.
- Employers must arrange a payment plan with the Labour Commissioner within one month of termination.