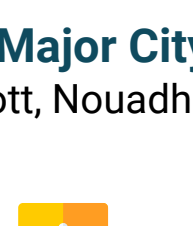


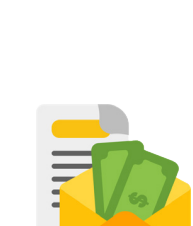
Currency

Mauritanian Ouguiya (MRU)



Major City

Nouakchott, Nouadhibou, Kiffat



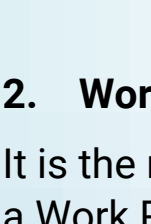
Official Language(s)

Arabic, French



Minimum Wage

The national minimum wage is 45,000 MRU per month.



Visa and Work Permit for Expatriates in Mauritania

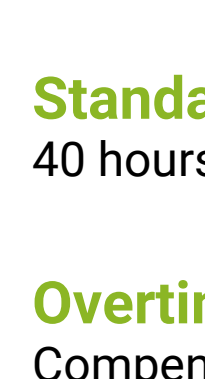
1. Visa Application

Individuals may enter the country on a tourist e-visa and subsequently apply for a residence card upon securing a work certificate.

2. Work Permit Application

It is the responsibility of the employer in Mauritania to apply for and secure a Work Permit on behalf of their expatriate employee. There are several types of work permits available, depending on the duration and nature of employment:

- Work Permit A – Valid for one year and may be renewed upon expiry.
- Work Permit B – Typically issued for long-term roles, this permit is valid for up to four years.
- Work Permit C – Designed for expatriates who have resided in Mauritania for over ten years; this permit supports extended stay and continued employment in the country.



WORKING HOURS in Mauritania

Standard Workweek:

40 hours per week.

Overtime:

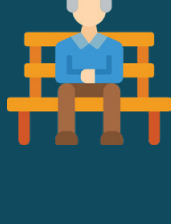
Compensated at higher rates as determined by collective agreements or ministerial orders.

Rest Periods:

Employees are entitled to at least 24 consecutive hours of rest per week.



COMPENSATION AND BENEFITS



Health Care: Employers are required to ensure a safe working environment and may offer additional health benefits. While public healthcare is limited, private health insurance is commonly provided by employers. Public health insurance is mandatory for employees with permanent contracts.



Occupational Coverage: Employers are required to contribute to social security schemes covering occupational accidents and diseases.



Pensions: These benefits are funded through mandatory contributions from both employers and employees, as part of the national social security framework. Eligibility for the old-age pension is determined by age and gender:

- Female employees may qualify from the age of 55
- Male employees may qualify from the age of 60.

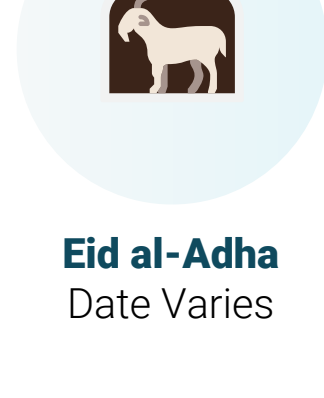


Paid National Holidays: Employees are entitled to paid leave on public holidays recognized by the government.



OBSERVED HOLIDAYS

Mauritania observes several public holidays, including:



New Year's Day
January 01



Labor Day
May 1



Organization of Africa Unity Day
May 25



Eid al-Fitr
Date Varies



Eid al-Adha
Date Varies

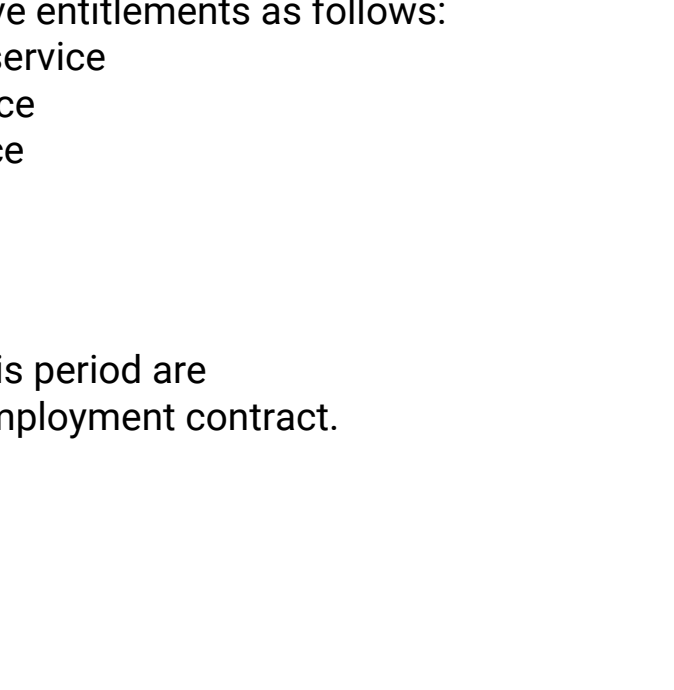


Islamic New Year
Date Varies



Independence Day
November 28

EMPLOYEE LEAVE ENTITLEMENTS



Annual Leave:

Employees who have completed a minimum of 12 months of continuous service are entitled to paid annual leave, based on the following criteria:

- 1.5 days per month for employees aged over 18 years
- 2 days per month for employees under the age of 18
- 3 days per month for employees who are non-residents of Mauritania

In addition, the length of service with the organisation influences annual leave entitlements as follows:

- 1 extra day for employees with more than 10 but less than 15 years of service
- 2 extra days for those with more than 15 but less than 20 years of service
- 3 extra days for employees who have completed over 20 years of service

Sick Leave:

Employees are eligible for sick leave. The duration and level of pay during this period are typically determined by a medical certificate and the terms outlined in the employment contract.

Maternity Leave:

Female employees are entitled to 14 weeks of maternity leave.

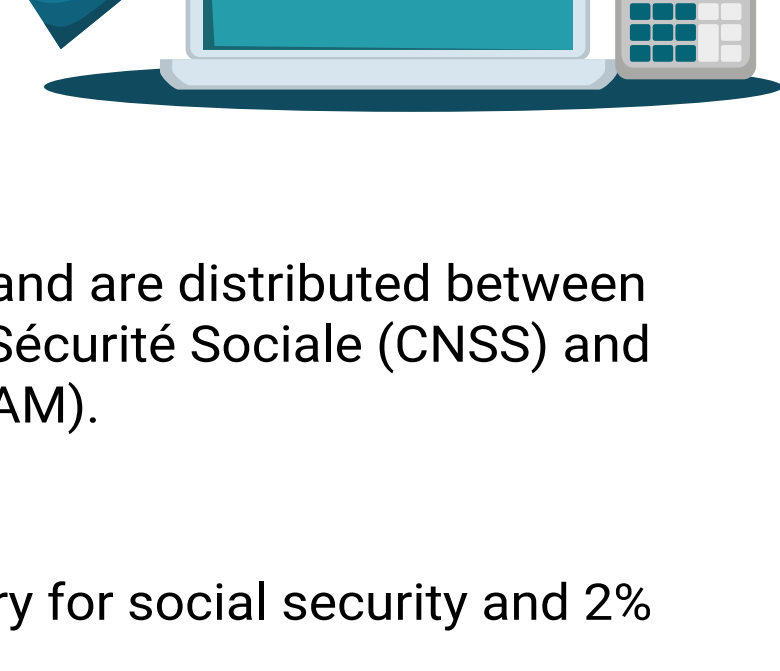
Paternity Leave:

Paternity leave is not specifically defined under Mauritanian labour legislation. As such, entitlement may vary depending on the employer's internal policy or any applicable collective agreements.

Health Insurance

Mauritania does not have a universal healthcare system. Instead, healthcare coverage is primarily provided through mandatory contributions to the National Health Insurance Fund (CNAM) for permanent employees, 5% from employers and 4% from employees. Additionally, both employers and employees contribute to the social security scheme, with employers making a 2% statutory contribution specifically toward occupational medicine.

STATUTORY DEDUCTIONS



Social Security Contributions in Mauritania:

Mandatory for both employers and employees and are distributed between two main institutions: the Caisse Nationale de Sécurité Sociale (CNSS) and the Caisse Nationale d'Assurance Maladie (CNAM).

Employer Contributions

- CNSS: 13% of the employee's monthly salary for social security and 2% for occupational medicine.
- CNAM: 5% of the employee's monthly salary for health insurance.

Employee Contributions

- CNSS: 1% of the monthly salary.
- CNAM: 4% of the monthly salary.

Tax Brackets and Rates:

Personal Income Tax (PIT): Mauritania imposes a progressive salary tax on individuals. The tax brackets are structured as follows:

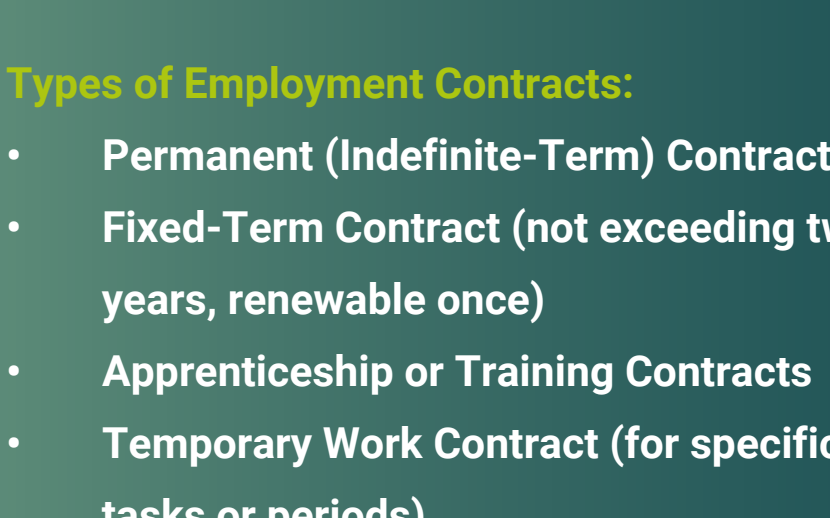
- 15% on salary from MRU 0 to MRU 9,000
- 25% on salary from MRU 9,001 to MRU 21,000
- 40% on salary exceeding MRU 21,000

In addition to income tax, employees may also be subject to social security contributions.

Corporate Income Tax (CIT): Companies in Mauritania are taxed at a rate of 25% on net taxable profits. Alternatively, if this calculation results in a lower amount, a minimum tax of 2% on taxable revenue applies; whichever is greater.

Certain entities, such as small and medium-sized enterprises (SMEs) and those engaged in agricultural activities, may benefit from reduced tax rates or exemptions, subject to eligibility.

Value Added Tax (VAT): A standard VAT rate of 16% is levied on most goods and services within the



TERMS OF EMPLOYMENT

Types of Employment Contracts:

- Permanent (Indefinite-Term) Contract
- Fixed-Term Contract (not exceeding two years, renewable once)
- Apprenticeship or Training Contracts
- Temporary Work Contract (for specific tasks or periods)
- All employment contracts must be in writing when exceeding 3 months or when required by law.

Probationary Period:

- Up to 3 months for regular employees
- Up to 6 months for managerial or technical roles
- During the probation, either party can terminate the contract without severance, provided due notice is given (usually 8–15 days).

Essential Clauses:

- Identity of parties
- Job title and responsibilities
- Remuneration and benefits
- Working hours
- Probation period
- Notice period
- Termination terms



Termination / Severance

TERMINATION OF EMPLOYMENT

Permissible Grounds:

- Expiry of fixed-term contract
- Resignation by employee
- Dismissal for misconduct or poor performance
- Retrenchment due to economic reasons

NOTICE PERIOD:

- **15 days** for hourly or daily workers
- **1 month** for monthly-paid employees
- **3 months** for senior or executive staff

During the notice period, employees are entitled to two (2) hours of paid time off per working day to seek new employment.

SEVERANCE PAY:

Severance pay is owed unless dismissal is due to gross misconduct. It is based on the employee's average monthly salary over the last 12 months and calculated as follows:

- 25% of one month's salary per year of service for the first 5 years
- 30% per year from the 6th to the 10th year
- 35% per year for each year beyond 10 years

TERMINATION PROCESS:

- Termination must be in writing and clearly justify the cause.
- The employer must issue a termination certificate.
- Employees can contest dismissal through labour inspection or labour courts.
- In cases of redundancies affecting multiple employees, the employer is required to inform and consult with employee representatives and notify the labour inspectorate prior to initiating dismissals.