

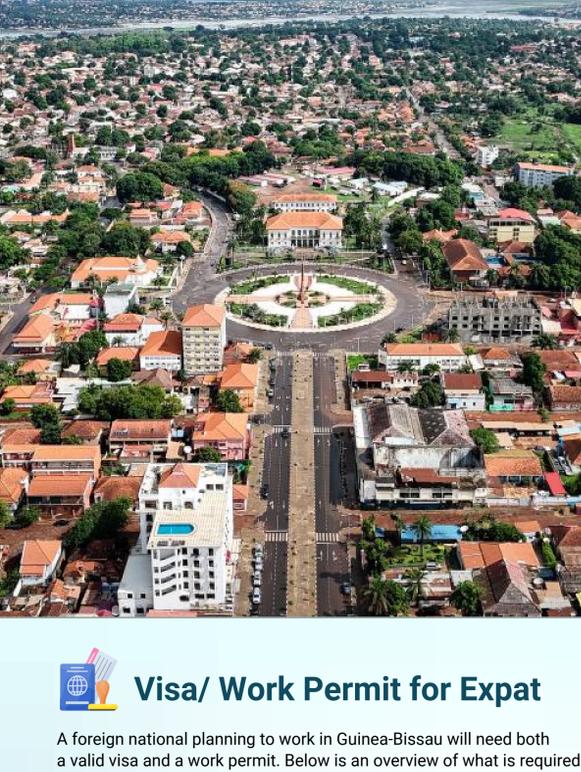


GUINEA-BISSAU

EMPLOYER OF RECORD



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Currency

Central African CFA franc (XAF)



Major City

Bissau, Bafatá, Gabú



Official Language(s)

Portuguese, Crioulo, French (Finance Industry).



Minimum Wage

Guinea-Bissau has a national minimum wage of 60,000 XOF per month for public and private sectors.



Visa/ Work Permit for Expat

A foreign national planning to work in Guinea-Bissau will need both a valid visa and a work permit. Below is an overview of what is required:

1. Visa Application

To enter Guinea-Bissau for employment purposes, you must apply for a Work Visa in advance. This should be done through a Guinea-Bissau embassy or consulate in your home country or country of residence.

You will typically need to submit the following:

- A passport valid for at least six months
- Two recent passport-sized photographs
- A letter confirming your job offer or employment
- Proof of where you will be staying in Guinea-Bissau
- A medical certificate showing you are fit to work
- Evidence of yellow fever vaccination (compulsory)

2. Work Permit Application

Once you arrive in the country, a work permit must be arranged before you can begin employment. This process must be initiated by your employer in Guinea-Bissau.

The following documents are usually required:

- A signed employment contract
- The employer's business registration documents
- A recent police clearance certificate from your country of residence
- Payment of the relevant application and processing fees

It is important to ensure all documents are complete and accurate, as delays or rejections may occur if requirements are not met.



WORKING HOURS in Guinea-Bissau

Standard Workweek:

The typical working week in Guinea-Bissau consists of 40 hours, usually spread over five to six days. The exact distribution may vary depending on the employer and the nature of the job.

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Overtime Compensation on Regular Working Days:

Employees performing overtime on regular working days are entitled to the following pay increases:

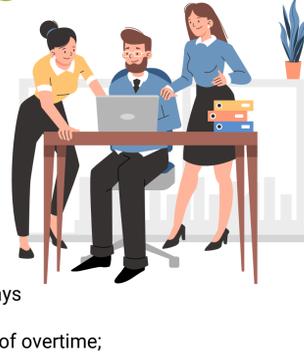
- a) A 50% increase in remuneration for the first hour of overtime;
- b) A 75% increase for each subsequent hour or fraction thereof.

Overtime on Rest Days and Holidays:

Overtime worked on mandatory or additional weekly rest days, as well as on public holidays, entitles the employee to a 100% increase in remuneration for each hour worked.

Calculation of Hourly Remuneration:

The hourly remuneration is calculated using:
(monthly remuneration × 12) ÷ (52 × working hours)



COMPENSATION AND BENEFITS



Health Care: A public health system is in place, though not comprehensive. Employers may supplement with private health insurance.



Occupational Coverage: Provisions exist for accident and occupational disease insurance, as stipulated in employer obligations.



Pensions: Guinea-Bissau has a state-run pension system funded by social contributions.



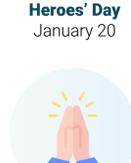
Paid National Holidays: Employees are entitled to paid leave during officially recognized holidays.

OBSERVED HOLIDAYS

Guinea-Bissau recognizes the following holidays:



New Year's Day
January 01



Heroes' Day
January 20



International Women's Day
March 8



Labour Day
May 1



Independence Day
September 24



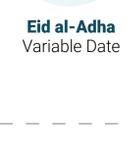
All Saints' Day
November 1



Christmas Day
December 25



Eid al-Fitr:
Variable Date



Eid al-Adha
Variable Date



Easter Friday and Monday
April

NB: If public holiday falls on a Sunday, Monday will be a public holiday.

LEAVE ENTITLEMENTS IN GUINEA-BISSAU



Annual Leave:

Employees are entitled to 2 days of paid leave for each month of continuous service. This adds up to a total of 24 days of annual leave over the course of a full working year.

- Holidays must be taken within the calendar year they are earned; carrying over multiple years into one is not allowed.
- By agreement, holidays may be taken in the first quarter of the following year, including with family abroad.
- For cultural or traditional reasons, up to half of the vacation accrued over the past three years may be combined with the current year's leave, by mutual agreement.

Sick Leave:

Sick leave is administered through the Social Security system and must be substantiated by a valid medical certificate. The duration of leave and the conditions of compensation during absence may vary and are often governed by collective agreements between employers and employees. For extended periods of leave, the employer is not responsible for salary payments; instead, compensation is provided by the Social Security system.

Maternity Leave:

Female employees are entitled to 90 days of maternity leave.

Paternity Leave:

Male employees are entitled to 7 days of paternity leave.

Special Leave (Bereavement):

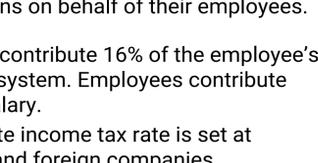
Employees are entitled to paid leave in the event of a family member's death, as follows:

- 8 consecutive paid days from the date of death for: Parent, spouse, partner, stepparent, child, or sibling.
- 3 consecutive paid days from the date of death for: Parent-in-law, grandparent, grandchild, uncle/aunt, nephew/niece, sibling-in-law, or first cousin.

Health Insurance

Not universal. Coverage varies by sector and employer. Private employers may offer supplemental health insurance due to shortcomings in the public system.

STATUTORY DEDUCTIONS



Tax Brackets and Rates:

Employers in Guinea-Bissau are responsible for withholding and remitting all applicable taxes and social security contributions on behalf of their employees.

- **Social Security Contributions:** Employers contribute 16% of the employee's gross salary to the national social security system. Employees contribute 8%, which is deducted directly from their salary.
- **Corporate Income Tax (CIT):** The corporate income tax rate is set at 25%, and this applies equally to both local and foreign companies operating in Guinea-Bissau.
- **Personal Income Tax (PIT):** Personal income is taxed progressively, with rates ranging from 0% to 20%, depending on the income level.
- **Value Added Tax (VAT):** A 19% VAT is generally applied to most goods and services.

TERMS OF EMPLOYMENT



Types of Employment Contracts:

- Permanent/Open-Ended
- Fixed-Term (renewable up to 6 renewals)
- Probationary Contracts

Probationary Period:

For permanent contracts and fixed-term contracts exceeding four years, the probationary period must not exceed two months. For all other contracts, the maximum probationary period is one month.

Essential Clauses:

- Job role and title
- Remuneration
- Leave entitlements
- Termination procedures
- Probationary terms
- Duration
- Location of Office
- Working hours



Termination / Severance

TERMINATION OF EMPLOYMENT

Permissible Grounds:

- Contract expiration
- Mutual agreement
- Just cause: non-payment of salary, abuse, unsafe conditions, serious misconduct
- Disciplinary issues

TERMINATION DURING PROBATION:

- Can be initiated by either party without cause.
- If the probation exceeds 60 days, 7 days' notice is required by the employer.

NOTICE PERIOD:

- **Contracts up to 6 months:** Minimum notice period of 2 weeks
- **Contracts exceeding 6 months and up to 2 years:** Minimum notice period of 1 month
- **Contracts longer than 2 years:** Minimum notice period of 3 months

SEVERANCE PAY:

- Employees are entitled to compensation only in cases of termination without just cause or due to redundancy.
- Unless termination is due to gross misconduct or other legally justified grounds, employees are entitled to compensation ranging from 15 to 45 days of salary for each full year of service.
- Employees who resign without providing the required notice must compensate the employer with an amount equivalent to the unexpired portion of the notice period.
- Expiry of Fixed-Term Contracts: Upon natural expiration of a fixed-term contract, the employer must pay compensation as follows:

Contracts exceeding one year: 3 days' salary per month worked

Contracts of one year or less: 2 days' salary per month worked

- If a fixed-term contract is terminated without just cause or due to redundancy, the employer must compensate the employee with the equivalent of the remaining wages due for the unexpired portion of the contract.