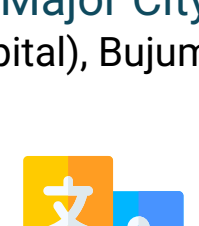


**Currency**  
Burundian Franc (BIF)



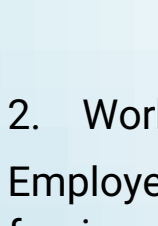
**Major City**  
Gitega (capital), Bujumbura, Ngozi



**Official Language(s)**  
Kirundi, French, English is also recognized



**Minimum Wage**  
As of 2025, Burundi does not have a nationally mandated minimum wage. Wages are determined through negotiations between employers and employees.



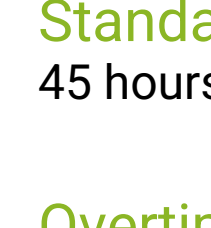
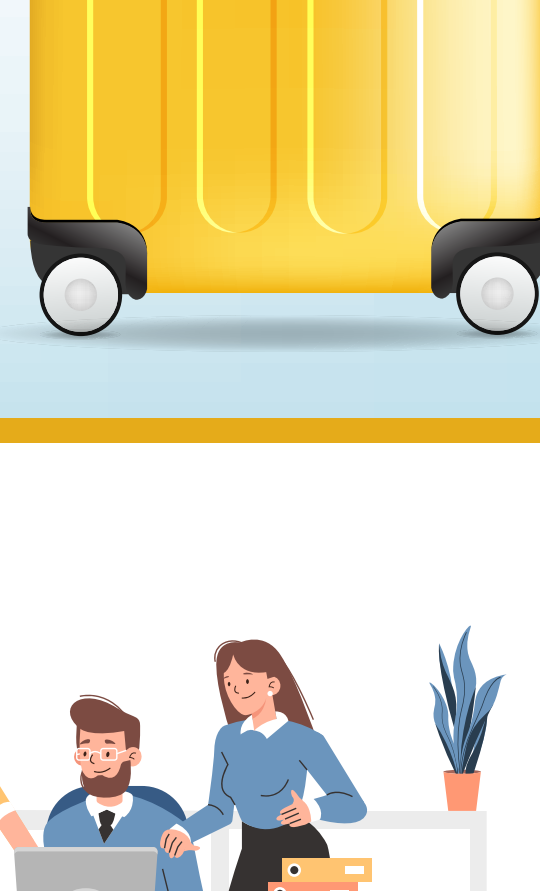
## Visa and Work Permit for Expatriates in Burundi

### 1. Visa Application

Foreign nationals intending to work in Burundi must obtain a Work Visa prior to entry. This visa is typically issued based on an employment offer from a Burundian employer.

### 2. Work Permit Application

Employers are responsible for securing a Work Permit for their foreign employees. The process involves submitting the employment contract approved by the relevant authorities, proof of the employee's qualifications, and payment of relevant fees. Work permits are issued for up to two years and must be renewed one month prior to expiration.



## WORKING HOURS in Burundi

### Standard Workweek:

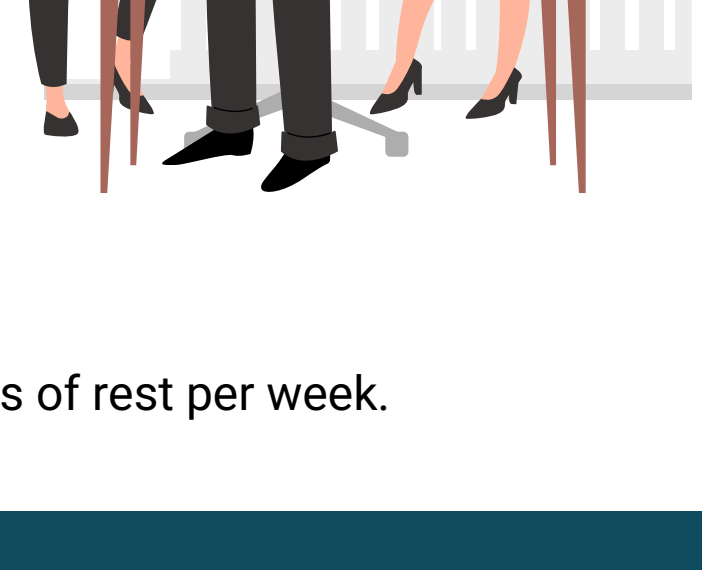
45 hours per week, typically 8 hours per day.

### Overtime:

Compensated at 135% of the regular wage for the first two hours beyond the standard workweek, and 160% for each subsequent hour. Overtime on rest days or public holidays is compensated at 200%.

### Rest Periods:

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



## COMPENSATION AND BENEFITS



**Health Care:** Employers are required to provide a safe working environment and may offer health benefits. The public health system is limited; private health insurance is often provided by employers.



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



**Pensions:** The social security system provides pensions for old age, disability, and survivors, funded by employer and employee contributions.

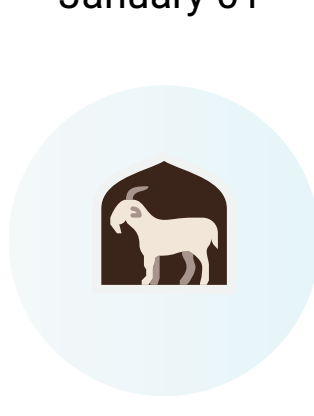


**Paid National Holidays:** Employees are entitled to paid leave on public holidays recognized by the government.



## OBSERVED HOLIDAYS

Burundi observes several public holidays, including:



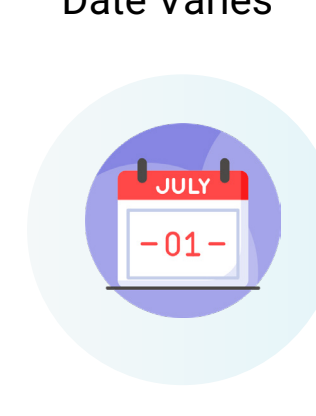
**New Year's Day**  
January 01



**Reconciliation Day**  
February 5



**Commemoration of the Assassination of President Ntaryamira**  
April 6



**Eid al-Fitr**  
Date Varies



**Eid al-Adha**  
Date Varies



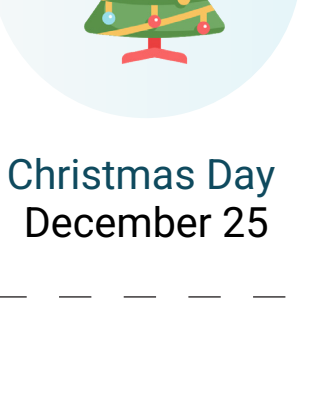
**Labour Day**  
May 1



**Ascension Day**  
Date Varies



**Independence Day**  
July 1



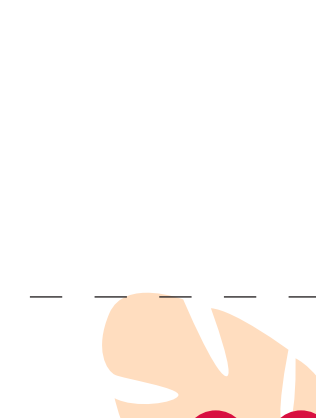
**Assumption Day**  
August 15



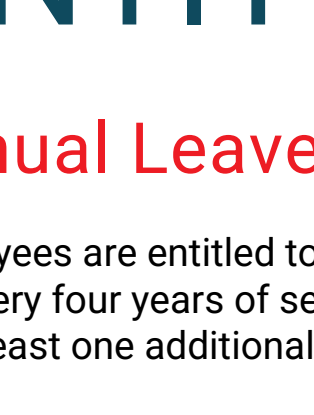
**Commemoration of the Assassination of Prince Louis Rwagasore**  
October 13



**Commemoration of the Assassination of President Ndayaye**  
October 21

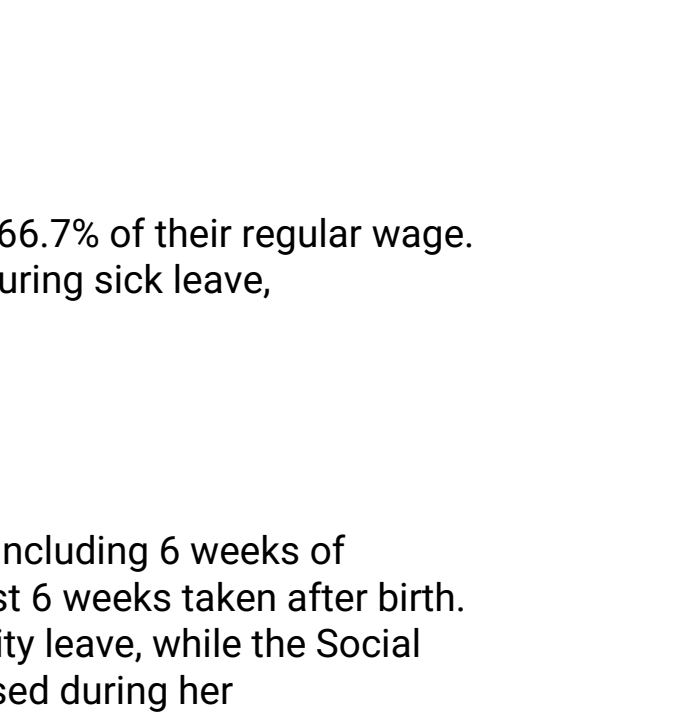


**All Saints' Day**  
November 1



**Christmas Day**  
December 25

## EMPLOYEE LEAVE ENTITLEMENTS



### Annual Leave:

Employees are entitled to 10 working days per full month of service, totaling 20 working days per year. For every four years of service with the same employer, the duration of paid annual leave increases by at least one additional working day.

### Sick Leave:

Employees can take up to 3 months of sick leave per year, compensated at 66.7% of their regular wage. The employment contract remains suspended and may not be terminated during sick leave, except in cases of gross misconduct or force majeure.

### Maternity Leave:

Female employees are entitled to 12 weeks of maternity leave with full pay, including 6 weeks of prenatal leave. Maternity leave may be extended up to 14 weeks, with at least 6 weeks taken after birth. Employers must pay pregnant employees 50% of their wages during maternity leave, while the Social Security Institute covers the remaining 50%. An employee cannot be dismissed during her maternity leave.

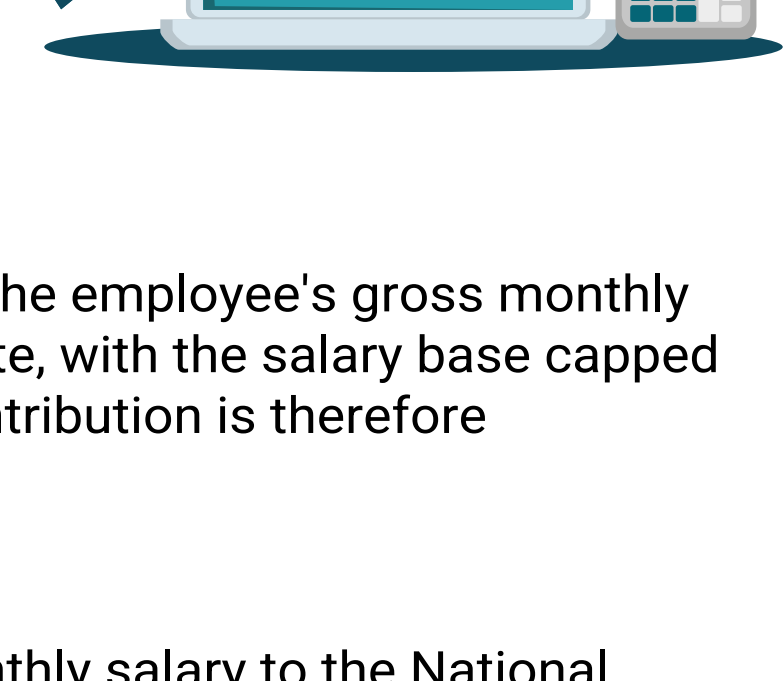
### Paternity Leave:

Employees are entitled to 4 fully paid paternity leave days upon the birth of their child.

### Health Insurance

Burundi does not have a universal healthcare system. Employers and employees contribute to the National Social Security Institute, which provides limited health coverage. Many employers offer additional private health insurance to supplement public services.

## STATUTORY DEDUCTIONS



### Social Security Contributions in Mauritania:

#### Employer Contributions

Employers are required to contribute 6% of the employee's gross monthly salary to the National Social Security Institute, with the salary base capped at BIF 450,000. The maximum employer contribution is therefore BIF 27,000 per month..

#### Employee Contributions

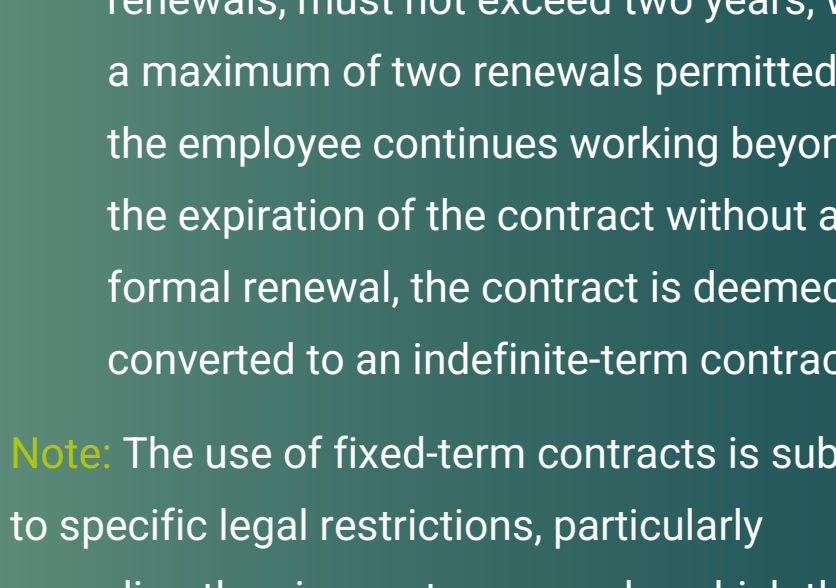
Employees contribute 4% of their gross monthly salary to the National Social Security Institute, also subject to a salary cap of BIF 450,000. The maximum monthly contribution by the employee is BIF 18,000.

### Tax Brackets and Rates:

**Personal Income Tax (PIT):** Burundi applies a progressive income tax on residents' income, ranging from 0% to 30%. Non-residents are taxed at a flat rate of 15%.

**Corporate Income Tax (CIT):** Standard corporate income tax rate: 30%.

**Value Added Tax (VAT):** Standard VAT rate: 18%.



## TERMS OF EMPLOYMENT

#### Types of Employment Contracts:

- **Permanent (Indefinite-Term) Contract:** Common for ongoing, permanent roles.
- **Fixed-Term Contract** These are allowed for clearly defined, non-permanent tasks and must be formalized in writing. The duration of a fixed-term contract, including any renewals, must not exceed two years, with a maximum of two renewals permitted. If the employee continues working beyond the expiration of the contract without a formal renewal, the contract is deemed to be converted to an indefinite-term contract.

**Note:** The use of fixed-term contracts is subject to specific legal restrictions, particularly regarding the circumstances under which they may be issued.

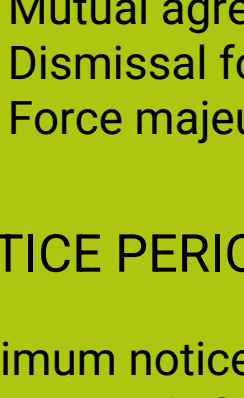
- **Probationary Contracts:** May be included within other contract types and are subject to specific rules during the initial employment period.

#### Essential Clauses:

- Identity of parties
- Description of job and responsibilities
- Start date and duration (for fixed-term)
- Remuneration and payment frequency
- Working hours and rest days
- Leave entitlements
- Termination and dispute resolution

#### Probationary Period:

- Cannot exceed 6 months
- During probation, contracts can be terminated by either party with 8 days' notice unless otherwise agreed.
- Employees on probation are entitled to fundamental employment rights, including coverage under the national social security



## Termination / Severance

### TERMINATION OF EMPLOYMENT

#### Permissible Grounds:

- Expiration of a fixed-term contract
- Resignation by the employee
- Mutual agreement
- Dismissal for just cause (e.g. serious misconduct, economic reasons)
- Force majeure (e.g. company closure, disaster)

#### NOTICE PERIOD:

Minimum notice required depends on the duration of employment:

- 1 month for less than 3 years of service
- 2 months for 3–5 years
- 3 months for more than 5 years

#### SEVERANCE PAY:

##### Seniority-Based Lump Sum Severance:

- Less than 3 years of service: One-half (½) of the employee's average monthly salary, including the average monthly value of any in-kind benefits (e.g., housing), as applicable at the time of dismissal.
- 3 to 5 years of service: Twice the amount specified for employees with less than 3 years of service.
- More than 5 to 10 years of service: Four times the amount specified for employees with less than 3 years of service.

This is calculated using the employee's average monthly salary over the last 12 months. Severance is not paid if termination is for gross misconduct or during probation.

#### SERVICE-BASED ADDITIONAL SEVERANCE (PERCENTAGE OF MONTHLY WAGES):

- 5 to 10 years of service: 30% of one month's wages per completed year of service.
- 10 to 15 years of service: 35% of one month's wages per completed year of service..
- Over 15 years of service: 40% of one month's wages per completed year of service.
- More than 10 years of service: Six times the amount specified for employees with less than 3 years of service.

#### TERMINATION PROCESS:

- Terminations must be notified in writing.
- Employers must explain the reason for dismissal and comply with due process.
- Dismissals based on economic grounds may require consultation with labor authorities or unions.
- Employees have the right to challenge unfair dismissal in labor courts.
- Notice periods are important.