

A photograph of a winding road on a steep, rocky mountain slope in Angola. The road is paved and curves through the landscape, with stone walls on the outer edge. In the background, a large, flat-topped mountain peak rises against a blue sky with scattered white clouds. The foreground is dominated by a teal gradient overlay.

COUNTRY GUIDE: ANGOLA

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ABOUT US

ZAPEO is an International PEO co-employer providing Employer of Record (EOR) Services in more than 113 countries around the world.

As an EOR, we provide employment contracts, payroll employees, pay over any taxes and statutory contributions and provide sponsorship for visa applications in order to comply with specific laws and regulations in the country.

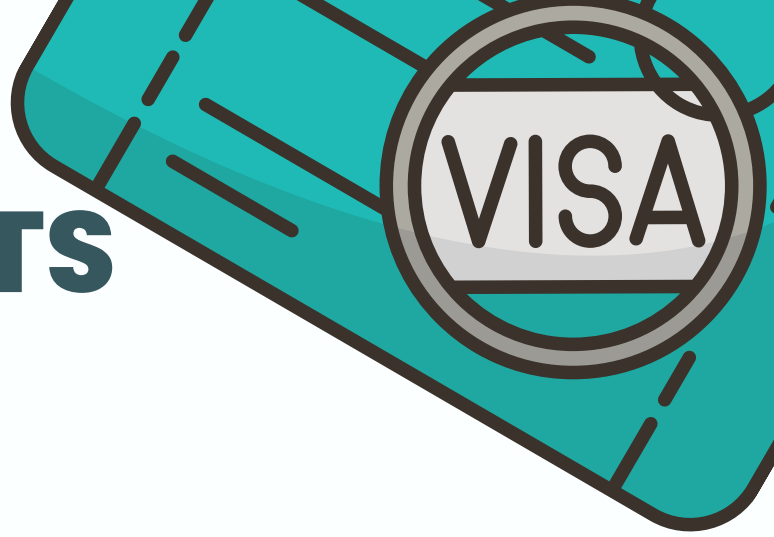
We also assist with onboarding and termination of both local or expatriate employees.

BENEFITS

- Legal compliance
- Time and cost savings
- Access to global talent
- Flexibility
- Reduced liability
- Expertise



WORK PERMITS AND VISAS



Every foreigner who accepts a job offer from an Angolan firm must apply for a work visa. Individuals with work visas can stay in the nation for up to a year and can be renewed twice with multiple entries. Visas are only valid for the professional activity specified in the employment contract, and the categories vary depending on the activity.

Foreign nationals working in the petroleum industry or civil construction, for example, should apply for a type C work visa. A type D work visa is required for anybody entering the commercial, industrial, or fishing sectors.

To hire international staff, a foreign firm must either establish an Angolan subsidiary or collaborate with a worldwide PEO. Expats in Angola must get a work permit in addition to a work visa in order to comply with the country's rules. Before any of your workers can receive a work visa, your organization must apply for work permits on their behalf.

The law requires all Angola work permits and visas to be provided within 15 days, yet officials frequently delay two to three months. Work visas in Angola typically cost around \$100 and are valid for the duration of the job agreement. Employees must reapply after theirs expires, as they are only valid for three months and cannot be extended for more than 36 months.

EMPLOYMENT CONTRACTS



Probation period

The normal probationary term is 60 days.

Notice period

Individual dismissals based on objective grounds (up to 20 workers): the employer must provide prior notice of dismissal to the employee or employees who occupy the employment posts to be extinguished or changed at least 30 days in advance. The previous notice period for collective dismissal is 60 days.

In the case of a term contract, the notice period is 15 business days if the length is equal to or more than 3 months.

Minimum wage

The monthly minimum salary in Angola is 15,003 kwanza.

Working hours and overtime

A typical work week is 44 hours long but can be increased to 54 hours. An employee may work no more than 2 hours of overtime per day, 40 hours per month, and 200 hours per year.

Overtime wages are often computed based on the size of the organization and the amount of overtime hours worked.

Termination

When an employee's employment contract is ended, he or she is entitled to remuneration for any unused leave for the calendar year. In the event of a group layoff /dismissal of more than five individuals - employer must provide reasons for doing so to the Ministry of Labor.

Severance

Severance compensation is calculated at 1 month's wage for the first five years, decreasing to half the monthly income for each year.

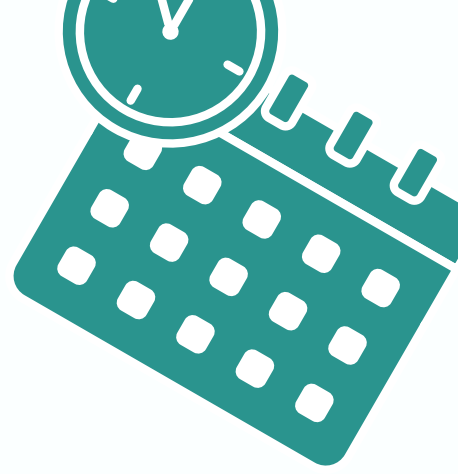
Non-compete clause

Employers may include a non-competition provision but it cannot last more than three years and a salary must be granted to an employee during the limitation period.

Collective bargaining

Collective bargaining does exist in Algeria.

PAID TIME OFF



Annual Vacation

Employees are entitled to 22 days of annual leave after one year of service. The annual leave entitlement begins on January 1st and must be used by December 31st of the same year.

Sick

Employees on sick leave in medium/large enterprises are paid in full for the first two months of their absence. From the third to the twelfth month of absence, the employer is required to pay the employee 50% of the basic income until the applicable social protection institution takes over. Employers in smaller businesses must pay half of the standard wage for 90 days.

Maternity

Women who have contributed to the social security system for at least 6 months prior to their pregnancy will be eligible for 12 weeks of maternity leave. Maternity leave begins four weeks before the due date (eight weeks before the due date for multiple births) and ends nine weeks after the kid is born.

Paternity

Angola's General Labor Law provides for one day of paid leave upon the birth of a child.

Family

Employees are entitled to three days of absence per month (up to a maximum of 12 working days per year) to give emergency assistance to members of their household. Female employees with children under the age of 14 are entitled to one day of extended leave for each kid.

National Holidays

Angola has a total of 13 public holidays which are paid.

Other Paid Time Off

Military Service Leave: An employee may take up to two days of paid leave each month for military responsibilities, up to a maximum of 15 days per year.

Education Leave: After providing 30 days' written notice to the employer, an employee may take unpaid leave for 60 days for education or training.

EMPLOYEE BENEFITS



Statutory

Unemployment

Covered by Social Security.

Workers compensation

Must be assessed with a work injury or occupational disease. Coverage depends on degree of injury/disease.

Social Security

Individuals are required to pay social security payments on their gross income at rates of 3% (8% in the case of retired employees) and 8%, which are paid by the individual and the employer, respectively.

Retirement

Covered by Social Security.

Health

Medical Aid is a private option.

Private

Workers compensation

Private workers compensation insurance is available in Angola.

Retirement

Private pension schemes are available in Angola.

Health

Private healthcare is available in Angola.

Life

Not available.

TAX



Personal Income Tax (PIT)

- **Tax year** : Correlates to the calendar year.
- **Tax rate** : Angola divides income tax into 3 groups: A (employees), B (self-employed) and C (industrial/commercial). Rates range from 0% to 25%.
- **Tax method** : The taxation approach is a progressive income tax.
- **Tax residency requirements** : An individual is considered to be a tax resident in Angola if, among other things, he or she fulfills one of the following conditions: has a habitual residence in Angola on 31st December of each fiscal year and spends more than 90 days in Angola during fiscal year.
- **Double taxation agreements (DTA's)** : Angola has multiple double taxation agreements.

Investment Income Tax

Individuals are subject to tax on interest, dividends, royalties, and other comparable income.

Taxable Income

Individuals are liable to personal income taxation on Angolan source income earned, regardless of their location of residence. Income tax is levied at progressive rates based on an individual's taxable income for the year.

Employment income, business and professional income, and other sorts of revenue are normally liable to taxation.

PAYROLL



Payroll Elements

- **Income:** Salary, earnings, bonuses, overtime pay, taxable benefits, allowances, and certain lump sum perks, profits or losses made by a company or trade and income or profits derived from an individual's status as a trust beneficiary. A 13th salary is mandatory in Angola.
- **Deductions:** The 8% social security payments (paid by the employee) are allowed as a deduction from the employee's taxable income for PIT purposes.
- **Benefits in Kind:** Benefits in kind are often valued at their cost to the employer and can include housing or a company car.
- **Employer contributions:** Social security (pension, unemployment) and workers compensation.

Payroll Taxes

There are no payroll taxes.

Payroll Calendar

Wages are normally paid on the final working day of the month.

LEGISLATION AND STATUTORY BODIES



LEGISLATION

- General Labor Law
- Law on Inspection and Labor Administration
- Internal regulations of the General Inspectorate of Labor

STATUTORY BODIES

- The Ministry of Public Administration, Employment and Social Security
- Angola Revenue Authority



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information or a **FREE**
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