



COUNTRY GUIDE: BURKINA FASO

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<https://zapeo.net/burkina-faso/>

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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



Foreigners entering Burkina Faso are divided into three categories :

- **Visitors from visa-exempt countries:** can stay in Burkina Faso for up to 90 days without a visa.
- **Nationals :** eligible for a visa upon arrival. Valid for up to 90 days.
- **Visitors who do not fall under either of these categories :** must go to an embassy or consulate.

Foreigners who plan to stay in Burkina Faso for an extended period of time to work will need to obtain a long-stay visa as well as a work permit/worker card. Employees visiting Burkina Faso for a shorter period of time for business purposes can obtain a normal entry visa valid for up to 90 days. Visas can be granted for the duration of an employment contract and up to a maximum of three years.

EMPLOYMENT CONTRACTS



Probation period

The probation period is usually three months.

Notice period

Notice periods depend on employment type/role:

- Hourly workers : 8 days
- Regular workers : 1 month
- Executives, supervisors, technicians, and similar staff : 3 months
- Group dismissals : 30 days

Minimum wage

The minimum wage in Burkina Faso is 34,664 XOF a month in the formal sector. Other industries do not have set minimum wages.

Working hours and overtime

40 hours per week from Monday to Friday. If their shift schedule calls for it, workers in the transportation sector are excluded from the maximum, and young workers are subject to additional regulations and restrictions. Every hour worked in excess of the permitted number of hours per week should be paid as follows: 15% for the first 8 hours worked after 40th hour, 35% for each hour worked after the 48th hour, 50% for each hour worked during the night on normal days, 60% for each hour worked on Sundays/holidays and 120% for each hour worked during the night on Sundays/holidays.

Termination

Employer must notify employee of termination for misbehavior and give them written and spoken warnings before firing for wrongdoing. A fixed-term contract may be terminated by the employer for any of the following reasons: business, personal, or employee misbehavior.

Severance

Employees who have worked for more than a year are eligible for severance pay. Severance pay is determined by the duration of service and is calculated as a percentage of the monthly total compensation per year of service: 25% of monthly wage for first 5 years of service, 30% of monthly wage for the next 5 years of service and 40% of monthly wage for 10+ years of service.

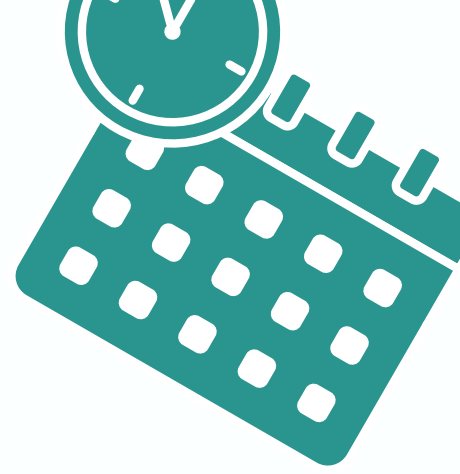
Non-compete clause

Non-compete provisions are permitted.

Collective bargaining

Collective bargaining is legal in Burkina Faso.

PAID TIME OFF



Annual Vacation

Once an employee has worked a year, they are entitled to 22 paid days of annual leave. The number of days of entitlement grows as follows after 20 years of service:

- 2 more days for every 20 years of service
- 4 more days for every 25 years of service
- 6 more days for each decade of service

Sick

Sick pay is determined according to the length of employment:

- 1 year of service – two months' salary
- 1-5 years of service – four months' salary
- 6-10 years of service – five months' salary
- 11-15 years of service – six months' salary
- 15+ years of service – eight months' salary

Maternity

After three months of employment, female employees are entitled to 14 weeks paid maternity leave.

The maternity pay is paid by the Burkina Faso social insurance program together with the employers.

Paternity

Fathers are generally entitled to 3 days of paid paternity leave. Male employees are also usually entitled up to 20 days of leave for any events concerning their home life.

Family

Parents with unwell children may take up to six months of unpaid parental leave after giving one month's notice.

National Holidays

There are fifteen national holidays observed in Burkina Faso, in addition to extra holidays that differ by state.

Other Paid Time Off

N/A

EMPLOYEE BENEFITS



Statutory

Unemployment

Employees with at least a year of continuous work must get severance pay from their employers (except if dismissed due to misconduct).

For each year of service, a certain proportion of the employee's average monthly income from the six months before termination of work will be paid.

Workers compensation

Work injury/occupational disease must first be assessed. Accidents occurring on the way to and from work are covered. Employers contribute 3.5% of employees' salary to the Social Security Fund for occupational accidents.

Social Security

Social security contributions are based on an employees' salary. Employers contribute 16%, (3.5% occupational accident, 7% family allowance and 5.5% old-age pension). Employees contribute 5.5% (old-age pension).

Retirement

Covered by Social Security.

Health

In order to increase access to healthcare for mothers and children under the age of five, Burkina Faso established a free healthcare policy to help them.

Private

Workers compensation

Private workers compensation is not widely available.

Retirement

Private retirement funds/schemes are available.

Health

Private health insurance is available in Burkina Faso.

Life

Private life insurance is available in Burkina Faso.

TAX



Personal Income Tax (PIT)

- **Tax year** : The tax year runs from 1 January to 31 December.
- **Tax rate** : Rates are between 0-25% on personal income tax.
- **Tax method** : Employers in Burkina Faso are required to use a Pay-As-You-Earn (PAYE) system to withhold and remit taxes on behalf of their workers.
- **Tax residency requirements** : An individual present in Burkina Faso for a period of at least 183 days in a calendar year, individuals with a permanent home or place in Burkina Faso and an individual employed by the government of Burkina Faso or by a company registered in Burkina Faso.
- **Double taxation agreements (DTA's)** : Burkina Faso has signed double taxation agreements (DTAs) with several countries.

Investment Income Tax

This includes income earned from investments, such as dividends, interest, and capital gains. Investment income is taxable in Burkina Faso.

Taxable Income

Personal income is taxable and includes all wages, salaries, bonuses, and other benefits received by an employee from their employer. Investment income is also taxable in Burkina Faso. Other forms of income that are taxable include : rental income, business income (profits) and royalties.

PAYROLL



Payroll Elements

- **Income:** This includes all wages, salaries, bonuses, and other benefits received by an employee from their employer.
- **Deductions:** Social security/pension fund contributions, union dues (if applicable), health/life insurance premiums (if applicable), repayment of loans (if applicable) and income tax.
- **Benefits in Kind:** Employers may provide benefits in kind to their employees, which can be in addition to the mandatory benefits required by law. These benefits in kind may include housing, education/training, company car or health insurance coverage.
- **Employer contributions:** Workers compensation, unemployment and social security.

Payroll Taxes

Employers in Burkina Faso are required to pay payroll taxes on wages and salaries, including social security contributions, professional training taxes, apprenticeship taxes, occupational health and safety taxes, and national employment fund contributions.

Payroll Calendar

The payroll cycle is usually monthly.

LEGISLATION AND STATUTORY BODIES



LEGISLATION

- Constitution of Burkina Faso 1991, last amended in 2012
- Labor Act, 2008
- Social Security Law Act No. 015-2006

STATUTORY BODIES

- Ministry of Labor, Employment and Social Security
- National Social Security Fund
- Labor Inspectorate
- National Employment Agency
- National Consultative Committee for Employment



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