



COUNTRY GUIDE: IVORY COAST

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<https://zapeo.net/ivory-coast/>

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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.

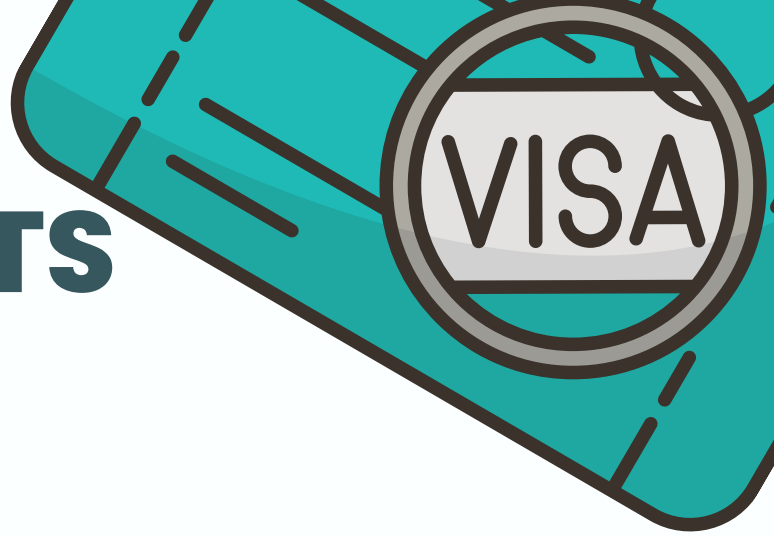
We also assist with onboarding and termination of both local or expatriate employees.

BENEFITS

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



WORK PERMITS AND VISAS



Foreign nationals must have the appropriate work authorizations and visas in order to begin employment in Ivory Coast.

Types of VISAS:

Work contract visa: The length of an employment contract determines this visa's validity. They are given to foreign workers who come for certain projects. The primary requirement for obtaining a work contract visa in Ivory Coast is that the applicant must be a foreign national working for a reputable firm there.

Short-term visa: A short-term visa is valid for a maximum of three months. They are provided by the Ivory Coast Embassy for a variety of reasons, including travel for work, pleasure, or study.

Long-stay visa: The duration of validity is up to one year (six months to one year). The prerequisites for acquiring a long-stay visa are that the applicant must already have a short-term visa and DST (Directorate of Territorial Surveillance) clearance by obtaining a pre-visa, which may be acquired online.

EMPLOYMENT CONTRACTS



Probation period

Employees paid monthly is 1 month: 8 days for hourly or daily paid employees: technicians, managers, and similar professions for two months; 3 months for senior management, engineers, technicians, and other employees.

Notice period

8 days for those with up to 6 months of employment; 15 days for those with between 6 months and 1 year of employment; 1 month for those with between 1 and 6 years of employment; 2 months for those with between 6 and 11 years of employment; 3 months for those with between 11 and 16 years of employment; and 4 months for those with more than 16 years of employment.

Minimum wage

In 2023, the Ivory Coast's minimum salary will be F CFA75,000 per month.

Working hours and overtime

40 hours a week. Overtime pay is hourly salary multiplied at rates as follows:

- Day work - 15% for the first 8 hours, thereafter 50%.
- Night hours - 75%
- Weekdays/public holidays - 75% during day and 100% during night.

Termination

Employers must have good cause to terminate the employment of workers who were hired under unlimited contracts. The employer is not required to provide compensation or give notice prior to terminating an employee's employment under fixed-term agreements. A mutually agreed-upon resignation by the employee or other amicable method of termination is also an option.

Severance

The following employees are often eligible for severance pay:

- 5 years of service maximum: a monthly pay of 30%
- 6–10 years of experience a monthly pay of 35%
- 10+ years of experience a monthly pay of 40%

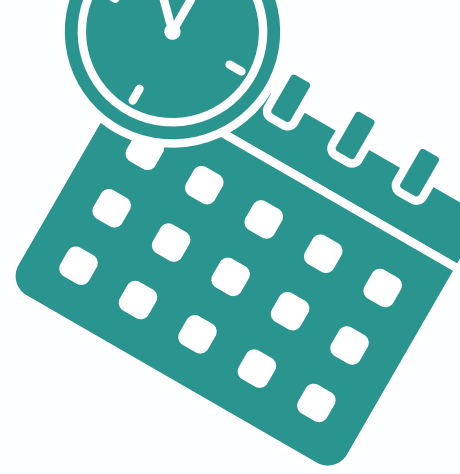
Non-compete clause

Non-compete clauses that are too broad or restrictive will not be enforceable.

Collective bargaining

Is recognized in Ivory Coast.

PAID TIME OFF



Annual Vacation

Depending on how long they have worked there, employees are entitled to many days off. In particular:

- 26.4 days off a year during a year of employment
- 27.4 days of vacation every year during a 5-year term
- 28.4 days of vacation every year over a ten-year term

Sick

Each employee is entitled to 5 days of paid sick time per year.

Maternity

Female employees are entitled to 14 weeks of paid maternity leave.

Paternity

N/A

Family

- Wedding - 4 days
- Relocation- 1 day
- Childbirth- 2 days
- Child's first communion- 1 day
- Baptism of a child- 1 day
- Wedding of child or sibling- 2 days
- Death of wife or near/direct descendent - 5 days
- Death of children or parent- 5 days
- Death parent-in-law- 2 days

National Holidays

Ivory Coast has 14 paid public holidays.

Other Paid Time Off

N/A

EMPLOYEE BENEFITS



Statutory

Unemployment

Businesses must give severance compensation to an employee who is let go but has not engaged in substantial misbehavior.

Workers compensation

Employer: 2% to 5% of monthly covered payroll, depending on the assessed degree of risk. Businesses with 20 or more workers make monthly contributions; those with one to 19 employees make quarterly donations.

Social Security

Insured person: 6.3% of monthly covered earnings.

Employer: 7.7% of gross monthly covered payroll.

Businesses with 20 or more workers make monthly contributions; those with one to 19 employees make quarterly donations.

Retirement

Covered by Social Security.

Health

The CMU has two payment tiers: the contributory basic general system, which is 70% supported by the CNAM, gives a package for a monthly contribution of CFA1000 each covered person. For those who are financially vulnerable, a non-contributory medical aid scheme is provided.

Private

Workers compensation

Private workers compensation is available in Ivory Coast.

Retirement

Private retirement schemes are available in Ivory Coast.

Health

Private healthcare is available in Ivory Coast.

Life

Private life insurance is available in Ivory Coast.

TAX



Personal Income Tax (PIT)

- **Tax year** : Tax year runs from January 1st to December 31st.
- **Tax rate** : Salary Tax (IS) - Applies to 80% of gross income, withheld by employers 1.5%. National contribution (CN) - Applies to 80% of gross income – rates from 0% to 10%. General Income Tax (IGR) - Progressive rate from 15% to 60% (calculated in relation to the national contribution and the number of dependent ratios or “parts” – includes a 15% deduction).
- **Tax method** : The taxation approach is a progressive income tax.
- **Tax residency requirements** : An individual is regarded as a tax resident in Ivory Coast if they maintain their habitual abode or permanent residence there, or if they stay there for more than 183 days in a single tax year.
- **Double taxation agreements (DTA's)** : Ivory Coast does have DTA's in place.

Investment Income Tax

Investment income is subject to taxes in Ivory Coast as part of the nation's income tax system. This includes earnings from dividends, interest, capital gains, and rental income, among other types of income.

Taxable Income

All types of income, whether derived domestically or abroad, are considered to be taxable income in Ivory Coast. This covers earnings from jobs, side hustles, businesses, investments, rental income, and other sources of income.

PAYROLL



Payroll Elements

- **Income:** This covers earnings from jobs, side hustles, businesses, investments, rental income, and other sources of income.
- **Deductions:** Employers in Ivory Coast are permitted to take specific costs from their workers' paychecks, including social security payments, income tax withholdings, and other permitted deductions like union dues or voluntarily made pension plan contributions.
- **Benefits in Kind:** The Labor Code in Ivory Coast does not contain any explicit required benefits in kind for employees.
- **Employer contributions:** Workers compensation and social security.

Payroll Taxes

The entire taxable pay, which includes salary, benefits, and benefits in kind, is taxed at rates of 2.8% for local employees and 12% for expatriate personnel.

Payroll Calendar

The payroll cycle in the Ivory Coast can be weekly or monthly.

LEGISLATION AND STATUTORY BODIES



LEGISLATION

- Ivory Coast Labor Code (Code du Travail)

STATUTORY BODIES

- Ministry of Employment, Social Affairs and Vocational Training (Ministère de l'Emploi, des Affaires Sociales et de la Formation Professionnelle)
- National Institute for Social Insurance (Institut National de la Prévoyance Sociale, INPS)
- National Institute for Social Welfare (Institut National d'Assurance Maladie, INAM)
- Labor Inspectorate (Inspection du Travail)
- National Commission for Social Dialogue (Commission Nationale de Dialogue Social)
- Ivory Coast Tax Authority



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information or a **FREE**
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