



COUNTRY GUIDE: MALI

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<https://zapeo.net/mali/>

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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.

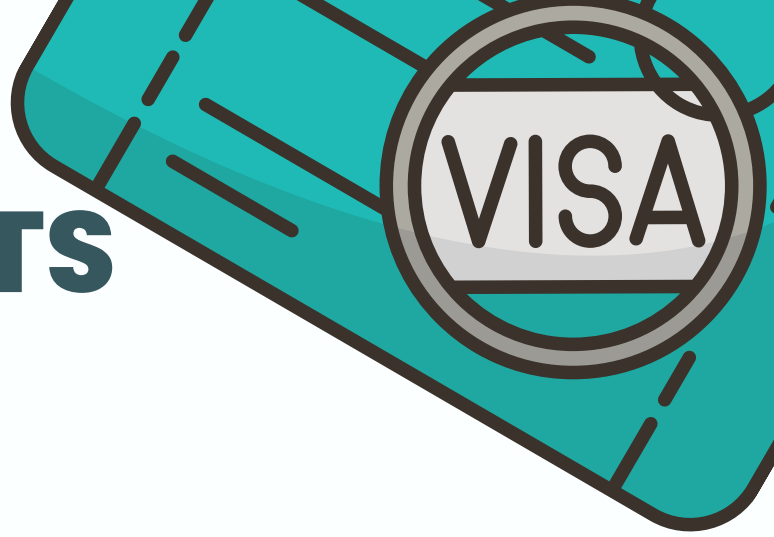
We also assist with onboarding and termination of both local or expatriate employees.

BENEFITS

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



WORK PERMITS AND VISAS



Unless they are from a visa-exempt country, visitors to Mali must obtain a visa from one of the country's diplomatic missions. Citizens of 25 countries can currently travel to Mali without a visa.

Business and tourist visas are available, with options for single-entry, multiple-entry, or stays of up to six months. The visa usually takes 10 days to process.

Missionary, official, and diplomatic visas are further alternatives. They are less frequent, though, and the majority of your staff will apply for a business visa.

A **work permit** is required in order to legally work in Mali. Work permits must be renewed annually.

EMPLOYMENT CONTRACTS



Probation period

In Mali, the standard probation period can last up to six months.

Notice period

In the absence of collective agreements or decrees, the notice period is:

- 8 days for employees paid by the day or week;
- 1 month for employees paid on a monthly basis;
- 2 months for supervisors and assimilated employees; and
- 3 months for executives and management.

Minimum wage

The minimum wage in Mali is CFA40,000 per month.

Working hours and overtime

The standard work week is 40 hours and the day is eight hours. Work that may be extended beyond the normal hour limits is specified, including:

- Mechanics and electricians who handle specific machinery (1.5 hours);
- Specialized team leaders whose presence is required (1.5 hours); and
- Guarding and surveillance personnel (4 hours, up to a maximum of 56 hours per week).

Termination

Except in the cases specified in the contract, neither party may terminate a fixed-term contract. An indefinite term contract may be terminated by either party. The party wanting to terminate the contract must provide the other party with written notice. An employer who intends to release a worker who has worked in an enterprise for more than three months must notify the Labour Inspector, preferably in writing, and include information about the worker and the employer, as well as the reason for the dismissal. There are two types of dismissal: personal dismissal and economic dismissal.

EMPLOYMENT CONTRACTS



Severance

A worker who has completed a continuous service period of one year in the undertaking is entitled to an indemnity separate from the notice period in the event of dismissal or breach of contract due to force majeure. This allowance is calculated by taking the monthly average of the remuneration received in the twelve months preceding the dismissal and applying the following percentages to this average remuneration:

- 20% for each of the first five years of work,
- 25% for each year from the sixth to the tenth inclusive, and
- 30% for each year after the tenth.

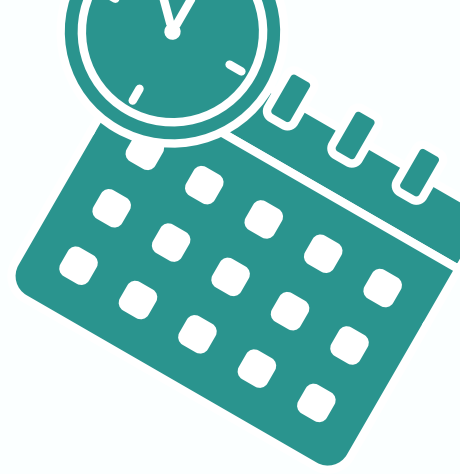
Non-compete clause

Non-compete agreements must adhere to specific standards in order to be upheld, as per the Labor Code. For instance, the clause must be acceptable in terms of its duration and scope, and it cannot place an unreasonable burden on the employee.

Collective bargaining

Collective bargaining agreements must be for a period of at least one year, and they must include a provision for a final and conclusive resolution of any disputes between persons to whom the agreement applies.

PAID TIME OFF



Annual Vacation

An employee has the right to at least 21 days of paid annual leave in a row. National and religious holidays are not taken into account. Collective agreements must include at least one day of paid annual leave for every 17 days the employee worked or was entitled to be paid. The duration of annual leave increases with the length of service in the enterprise (whether continuous or not), as follows:

- 2 additional working days are provided after 15 years of service;
- 4 additional working days are provided after 20 years of service; and
- 6 additional working days are provided after 25 years of service.

Sick

An additional 10 days of paid leave can be taken each year for unforeseen events such as serious illness, a fatal accident, or the funeral of a family member or immediate blood relative.

Maternity

Female employees with at least 9 months of service can take up to 14 weeks of maternity leave, 6 weeks before and the rest after the birth. In the event of medical complications, this can be extended by three weeks. In Mali, mandatory social security funds maternity benefits as well.

Paternity

Paid paternity leave of 3 days is available within 15 days of childbirth.

Family

N/A

National Holidays

Mali has a total of 12 public holidays which are paid.

Other Paid Time Off

N/A

EMPLOYEE BENEFITS



Statutory

Unemployment

N/A

Workers compensation

1% to 4% of gross monthly or quarterly covered payroll, depending on the level of risk assessed.

Social Security

Employee: 3.6% of gross monthly salary.
Employer: 3.4% + 2% of gross monthly salary.

Retirement

Covered by Social Security.

Health

Employee: 3.06% of gross monthly salary.
Employer: 3.5% of gross monthly salary.

Private

Workers compensation

Private workers compensation is not available.

Retirement

Private retirement schemes is not available.

Health

Private health insurance is not available.

Life

Private life Insurance available.

TAX



Personal Income Tax (PIT)

- **Tax year** : Mali's fiscal year is from January to December.
- **Tax rate** : Residents: 3% flat rate on all taxable income. Non-residents: 30% flat rate on all taxable income.
- **Tax method** : Mali has a source-based taxation system, which means that both residents and non-residents are taxed on income earned in Mali.
- **Tax residency requirements** : If a person satisfies the requirements established by the tax authorities, they are regarded as a tax resident in Mali.
 - Resided in Mali for 183 days or more on average,
 - Individuals family, place of work or social connections are all in Mali,
 - An individual is regarded as a tax resident if they have a permanent place of habitation in Mali.
- **Double taxation agreements (DTA's)** : Mali has a few double tax agreements (DTA) with other countries.

Investment Income Tax

Capital gains are taxable as ordinary income and are subject to corporate income tax at the standard rate of 30%.

Taxable Income

Salary, earnings, bonuses, overtime pay, taxable benefits, allowances, and certain lump sum perks are examples of remuneration (revenue from employment). Profits or losses made by a company or trade. Income or profits derived from an individual's status as a trust beneficiary.

PAYROLL



Payroll Elements

- **Income:** Salary, earnings, bonuses, overtime pay, taxable benefits, allowances, and certain lump sum perks are examples of remuneration (revenue from employment). Profits or losses made by a company or trade. Income or profits derived from an individual's status as a trust beneficiary.
- **Deductions:** Income tax as well as Social Security Contributions.
- **Benefits in Kind:** Not mandatory, but can be included in employees' remuneration packages.
- **Employer contributions:** Social security, health, and workers' compensation.

Payroll Taxes

All employers must pay 3.5% payroll tax on the gross salary of each employee. For social security tax funds, employees pay 3.6% of their pre-tax salary and employers pay 35% of employees gross salary.

Payroll Calendar

Employees are not required to be paid on a set schedule.

Payrolls can be done weekly, biweekly, fortnightly, or monthly.

LEGISLATION AND STATUTORY BODIES



LEGISLATION

- Malian Constitution, 1992

STATUTORY BODIES

- National Social Insurance Institute
- National Medical Assistance Fund (ANAM)
- National Health Insurance Fund (CANAM)



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