

An aerial photograph of a city, likely Khartoum, Sudan, taken during the golden hour of sunset. The Nile River flows through the center of the city, with several bridges crossing it. The city's buildings and infrastructure are silhouetted against the bright, hazy sky. The image is framed by teal geometric shapes in the corners.

# COUNTRY GUIDE: SUDAN

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

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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



There are 3 types of visas in Sudan:

- **Employment Visa** - valid for 3 months. Individuals who wish to work in Sudan must obtain an employment visa.
- **Business Visa** - valid for 3 months. Individuals who wish to visit Sudan for business purposes must obtain a business visa
- **Tourist Visa** - valid for 3 months. Individuals who wish to visit Sudan for recreational purposes must obtain a tourist visa

# EMPLOYMENT CONTRACTS



## **Probation period**

Probationary periods may not exceed three months.

## **Notice period**

The calculation for the notice period is as follows:

- a month for employees who get monthly salary;
- two weeks for employees with half-monthly pay who have worked continuously for less than five years;
- one week for employees with weekly pay who have worked continuously for less than two years;
- two weeks for employees who have worked continuously for between two years and less than five years.

## **Minimum wage**

425 SDG per month.

## **Working hours and overtime**

There are 8 hours in a day and 48 hours in a week (6 days). For overtime labor performed on business days, the company is required to pay 150% of the salary charge. Employees are paid 200% of their wage for extra hours worked on a weekly holiday.

## **Termination**

Many factors can lead to the termination of an employment contract. The contract of an employee may be terminated if they do not complete assignments on time and with proper diligence. Sickness that prevents you from working again is another justification for firing someone.

# EMPLOYMENT CONTRACTS



## Severance

Any employee who has worked for their employer for a continuous period of time of at least three years is entitled to full severance pay, which will be calculated as follows:

- if the employee terminated his employment for a period of time of at least three years but not more than ten years, he will be entitled to severance pay equal to his basic monthly wage for each year of service;
- if the employee terminated his employment for a period of time of more than ten years, he will be entitled
- if the employee had more than 15 years of service when he was dismissed, he would be entitled to one and a third of his basic compensation for every year that he had worked, as long as the severance package did not exceed his basic salary for 36 months.

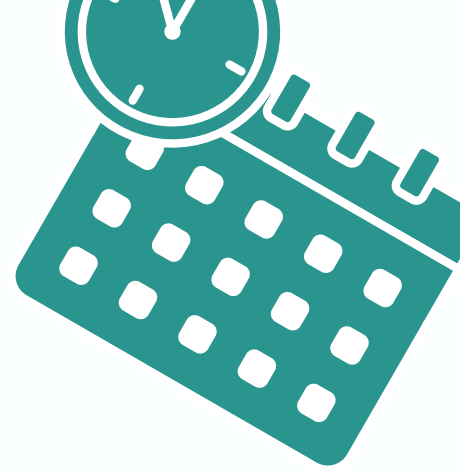
## Non-compete clause

The length of a non-compete provision may not exceed two years in Sudan, and it must only apply to the employee's field of competence and previous employment.

## Collective bargaining

Is recognized in Sudanese Labor Law.

# PAID TIME OFF



## Annual Vacation

The paid annual leave is calculated as follows:

- 21 days for one to three years of continuous service;
- 25 days for three to fifteen years of continuous service; and
- 30 days for 15 or more years of service with the employer.

## Sick

Each year of continuous employment entitles an employee to 12 days of paid sick time.

## Maternity

Employees who are female have a right to 8 weeks of paid maternity leave. A maternity leave extension is not allowed unless the sickness is related to childbirth.

## Paternity

N/A

## Family

N/A

## National Holidays

Sudan has 6 paid public holidays.

## Other Paid Time Off

N/A

# EMPLOYEE BENEFITS



## Statutory

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**Unemployment**  
N/A

**Workers compensation**

Employers are required under Sudanese labor law to make a contribution to a workers' compensation fund in order to give benefits to employees who become ill or injured at work.

**Social Security**

Employee: 8% of gross monthly earnings; 23% for the voluntarily insured.  
Employer: 17% of gross monthly payroll.

**Retirement**

Covered by Social Security.

**Health**

Sudan has two kinds of health insurance - the Social Health Insurance and the Private Health Insurance. Organizations in the formal sector contributes to the National Health Insurance Fund.

## Private

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**Workers compensation**

Sudan has no private workers' compensation schemes.

**Retirement**

Private retirement schemes available.

**Health**

Private health insurance available.

**Life**

Private life Insurance available.



# TAX



## Personal Income Tax ( PIT )

- **Tax year** : January 1st to December 31st
- **Tax rate** : Rates range from 0% up to 20%.
- **Tax method** : The personal income tax system in Sudan is based on a progressive tax rate.
- **Tax residency requirements** : An individual is regarded as a tax resident under Sudanese tax law if they satisfy any of the following requirements:
  - They reside permanently in Sudan and stay there for at least 183 days each tax year.
  - They do not have a permanent residence in Sudan, but at least 183 days of the tax year are spent there.
  - They have 183 or more days of continuous employment in Sudan during the course of a tax year.
- **Double taxation agreements ( DTA's )** : Sudan has multiple double taxation agreements.

## Investment Income Tax

Depending on the type of income and the source of the money, Sudan taxes investment income at varied rates. These are a few instances of investment income that may be taxed in Sudan:

1. Dividends
2. Interest
3. monetary gains
4. Rental revenue

## Taxable Income

Employment income, all business earnings, real estate leasing revenue, and personal income from all sources are all taxable to residents.

Only income with a Sudanese source is taxed for non-residents.

# PAYROLL



## Payroll Elements

- **Income:** Employment income, all business earnings, real estate leasing revenue, and personal income from all sources are all taxable to residents. Only income with a Sudanese source is taxed for non-residents.
- **Deductions:** Social security contributions, pension contributions, income tax.
- **Benefits in Kind:** Not mandatory but can be included in an employees remuneration package.
- **Employer contributions:** Workers compensation, social security and health.

## Payroll Taxes

Employment income, all business earnings, real estate leasing revenue, and personal income from all sources are all taxable to residents.

Only income with a Sudanese source is taxed for non-residents.

The personal income tax system in Sudan is based on a progressive tax rate.

## Payroll Calendar

Wages are typically paid monthly.

# LEGISLATION AND STATUTORY BODIES



## LEGISLATION

- Sudan is the Labor Law of 1997

## STATUTORY BODIES

- Ministry of Labor and Social Development
- National Social Insurance Fund
- Tax authority
- Sudan Workers' Trade Union Federation



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information or a **FREE**  
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