

A vibrant photograph of a tropical coastline. In the foreground, a large palm tree with lush green fronds leans over the scene. Below it, a rocky shore is being battered by white-capped waves from the ocean. The sky is a deep blue with scattered white clouds. The overall scene is bright and sunny, typical of a tropical beach.

COUNTRY GUIDE: TOGO

global@zapeo.net

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

TABLE OF CONTENTS

● About us	Page 1
● Work Permits/VISA	Page 2
● Employment contracts	Page 3-4
● Paid time off	Page 5
● Employee benefits	Page 6
● Tax	Page 7
● Payroll	Page 8
● Legislation and statutory bodies	Page 9

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.

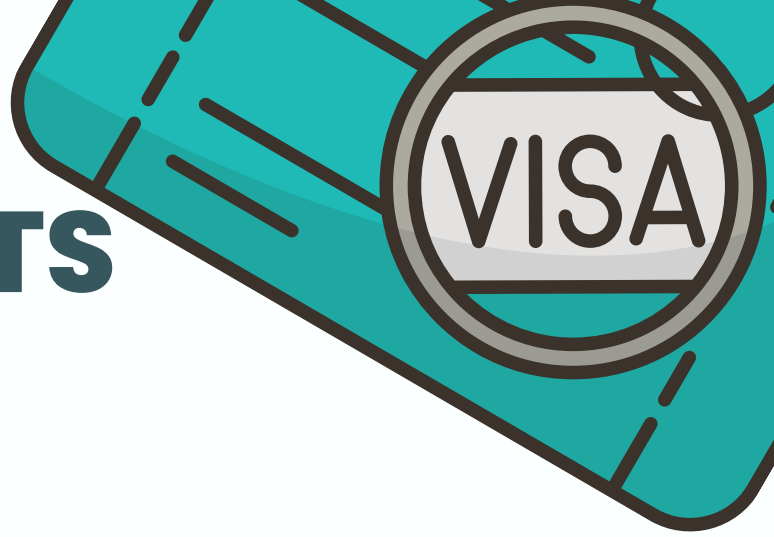
We also assist with onboarding and termination of both local or expatriate employees.

BENEFITS

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



WORK PERMITS AND VISAS



Visas are not required for nationals of certain countries, including Benin, Ghana, Guinea, Mali, Niger, and Senegal.

Individuals with diplomatic or service passports from China or Morocco do not need a visa to enter the country.

Foreigners entering the country on business should obtain a single-entry or multiple-entry business visa valid for up to 90 days.

An immigration visa is for non-residents that want to live and work in Togo for an extended period.

An individual must have a valid work permit in addition to a work visa. Employees in Togo must have a work permit that is sponsored by the employer in order to work for your business. Employees must apply for a new work permit if they change employment.

EMPLOYMENT CONTRACTS



Probation period

The probation period can be up to 6 months. However, the probation period may vary according to the collective agreement:

Employees paid monthly:

- One month for regular employees (renewable once)
- Three months for supervisory and technical positions (renewable once)
- Six months for managers or above (non-renewable)

Employees paid hourly:

- Eight days (renewable once)

Notice period

The minimum notice requirements are as follows, according to the Collective Agreement: one month for workers, employees, and the like; three months for managers, supervisors, and the like; and five days for hourly workers.

Minimum wage

Togo's monthly minimum wage is 35,000 CFA francs, which is applicable to all workers.

Working hours and overtime

The standard working week is 40 hours. Every additional hour of labor is regarded as overtime. In certain cases, employers may sanction overtime after consulting with the workers. According to collective bargaining agreements, overtime pay is as follows:

- 20% of the hourly rate for between 41 and 48 hours of overtime.
- 40% of the hourly rate for overtime over 48 hours.
- Sunday and holiday overtime is paid at 65% of the usual rate.

Termination

Fixed-term agreements can be canceled by either party with the following notice period or automatically at the conclusion of their term:

- For ordinary workers and employees, one month.
- Technical or managerial employees have three months.
- Hourly workers are given five days.

EMPLOYMENT CONTRACTS



Severance

Employees with five years of service in Togo must receive severance pay equal to 35 percent of their monthly salary per year of service.

Workers with six to ten years of service receive 40% of their average monthly salary for each year of service.

Severance pay is calculated as 45 percent of the average monthly salary for each year of service for those with more than ten years of service.

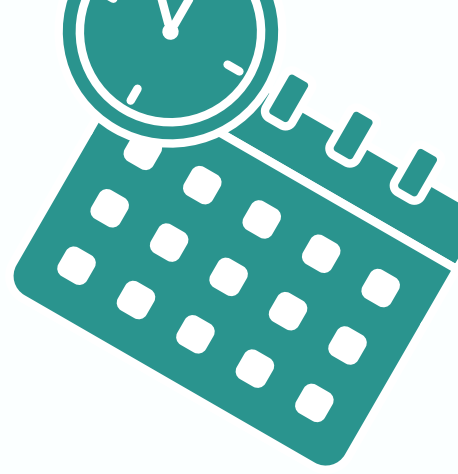
Non-compete clause

Non-compete clauses are not specifically governed by Togo's Labor Code, although general contract law principles may allow for the enforcement of such clauses. Non-compete clauses are not frequently employed in Togo in reality, and the judiciary has not provided any advice on the legality of their enforcement.

Collective bargaining

Collective bargaining is recognized in Togo.

PAID TIME OFF



Annual Vacation

All workers are entitled to 30 days annual leave after one year of service under the Labor Law.

Sick

A worker is entitled to up to 5 days of sick leave per year under the Labor Code. The Labor Code also provides for long sick leave, but the provisions of the Inter-professional Collective Agreement are more favorable because they provide for income for a sick worker who is absent from work due to illness for the first 6 months of his illness.

Maternity

The total length of maternity leave should be at least 14 weeks. During maternity leave, a worker's income should be at least two-thirds of his or her previous salary.

Paternity

The Labor Law makes no mention of specific paternity leave entitlements. The Interprofessional Collective Agreement, on the other hand, provides for two days of paid paternity leave following the birth of a child.

Family

N/A

National Holidays

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

Other Paid Time Off

N/A

EMPLOYEE BENEFITS



Statutory

Unemployment

N/A

Workers compensation

Amount of compensation and contributions depends on assessed degree of risk.

Social Security

Employee: 4% of total covered monthly income. Employer: 12.5% of monthly covered gross payroll. The calculation of contributions is based on the legally required monthly minimum salary.

Retirement

Covered by Social Security.

Health

Employees in both the public and commercial sectors would be covered by the fundamental required health insurance regime (RAMO).

Private

Workers compensation

There is no private workers compensation.

Retirement

Private pension options 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 between 0-35%.
- **Tax method** : Togo uses a progressive tax method for their system.
- **Tax residency requirements** : Foreigners who have lived in Togo for at least six months and have a tax domicile in the country are taxed as residents.
- **Double taxation agreements (DTA's)** : Togo has double taxation agreements with different countries.

Investment Income Tax

Togo has no specific capital gains tax because corporations' capital gains from the sale of assets or real estate are considered taxable income (some exemptions and reliefs may apply). On direct or indirect transfers of real estate, gains from the transfer of shares, mining permits, and licenses issued by the government, both residents and non-residents are subject to capital gains tax. Gains from the transfer of property, property rights, or shares are subject to a 7 % tax; mining permits or licenses are subject to a 15 % tax.

Taxable Income

Togo uses a progressive tax method for personal income tax ranging from 0-30%. Togo has no specific capital gains tax because corporations' capital gains from the sale of assets or real estate are considered taxable income (some exemptions and reliefs may apply). On direct or indirect transfers of real estate, gains from the transfer of shares, mining permits, and licenses issued by the government, both residents and non-residents are subject to capital gains tax.

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:** For contributions to social security, public health insurance, and some other deductions, a percentage of net wages may be deducted.
- **Benefits in Kind:** It's crucial to remember that the particular rewards in kind offered by employers may change based on the type of employment, the sector, and other elements. Togo's Labor Code lays forth minimal requirements for working conditions and benefits, although companies are free to offer more than what is mandated by law.
- **Employer contributions:** Workers compensation, social security.

Payroll Taxes

The standard tax rate for businesses in Togo is 27%. Additionally, employers are required to pay 17.5% of each employee's monthly gross pay into social security.

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

- Constitution of Togo, 1992 (revised in 2007)
- Labor Code, 2006

STATUTORY BODIES

- Ministry of Labor, Employment, and Administrative Reform
- National Social Security Fund
- Togo Revenue Authority



Contact us today for further
information or a **FREE**
simulation.



LinkedIn



Simulation request



global@zapeo.net
