



# COUNTRY GUIDE: TUNISIA

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

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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.

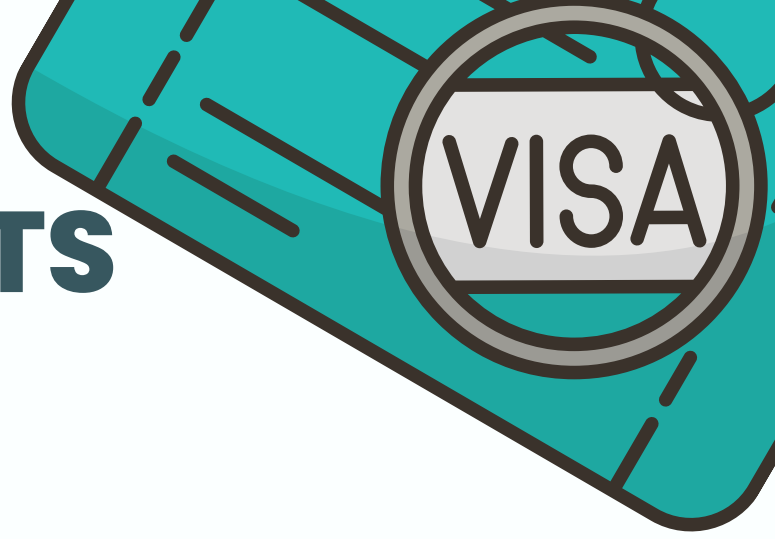
We also assist with onboarding and termination of both local or expatriate employees.

## BENEFITS

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



# WORK PERMITS AND VISAS



Citizens of various nations, notably the United States and European Union (EU) member states, can visit Tunisia without a visa for up to 90 days. Foreign nationals who are not citizens of visa-exempt nations must get a short-stay visa for stays of less than 90 days, such as business trips and conferences.

Any foreign individual intending to stay in Tunisia for more than 90 days must apply for a long-stay visa and get a temporary residency permit upon arrival, including nationals of visa-exempt countries.

To remain compliant, everyone who intends to work in Tunisia must have a work permit. All of this is in addition to needing a business visa. The year-long validity of the work permit is limited. It must be renewed when the work contract is renewed.

# EMPLOYMENT CONTRACTS



## **Probation period**

According to Tunisian labor legislation, the probation term for workers is limited to six months. However, for first-line supervisors, it is nine months and for executives, it is one year.

## **Notice period**

To cancel an indefinite term employment contract, the Labor Code requires at least one month's written notice to the opposite party.

## **Minimum wage**

The minimum hourly salary in Tunisia for a non-agricultural worker is 2.06 Tunisian dinars for a 48-hour working week and 2.11 dinars for a 40-hour week.

## **Working hours and overtime**

In Tunisia, the usual work week is either 48 or 40 hours, depending on the prevailing collective labor agreement or corporate policy. The total amount of labor hours, including normal and overtime, cannot exceed 10 hours per day and 60 hours per week. Overtime cannot thus exceed 12 hours in a 48-hour week or 20 hours in a 40-hour week. Overtime compensation is determined by whether the employee works a 48-hour or 40-hour week.

## **Termination**

Both employers and workers have the right to cancel an employment contract by giving notice. Unless a longer amount of notice is required by a collective or employment agreement, the notice period is one month. Where notice is not properly given, compensation in the amount of the notice period must be paid. Employers and workers have the right to cancel an employment contract at any moment during the probation period, with or without cause or warning.

Redundancy dismissal is subject to special restrictions.

# EMPLOYMENT CONTRACTS



## **Severance**

Employees typically receive one day's severance compensation for every month of employment, up to three months' pay.

## **Non-compete clause**

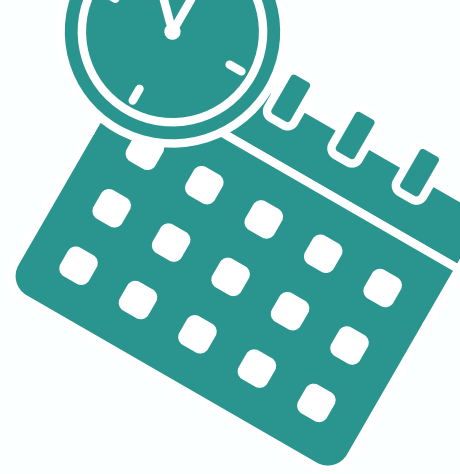
In Tunisia, exclusivity clauses are often illegal.

In terms of non-compete restrictions, Tunisian law allows constraints on the exercise of a certain trade or industry, in a given area, or for a defined period of time. Previously, the Ministry of Trade compelled franchise agreement parties to change their non-compete clause from a two-year duration to a one-year one.

## **Collective bargaining**

Collective bargaining is recognized in Tunisia.

# PAID TIME OFF



## **Annual Vacation**

An employee is entitled to at least 21 days of paid yearly leave in a row. National and religious holidays are not taken into account.

## **Sick**

The amount of sick days that an employee may take in Tunisia is not specified. Employees must, however, notify their employer within 48 hours of being unwell and produce a medical certificate. Employees who are eligible get social security benefits while on sick leave.

## **Maternity**

The overall 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 compensation.

## **Paternity**

Fathers are entitled to one day of leave (in the private sector) or two days (in the public sector), which must be taken within seven days of the delivery.

## **Family**

N/A

## **National Holidays**

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

## **Other Paid Time Off**

N/A

# EMPLOYEE BENEFITS



## Statutory

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### Unemployment

Employees must contribute to the CNSS for three consecutive years within a given firm to be eligible.

### Workers compensation

Employer: 0.4% to 4.0% of gross payroll, depending on the assessed degree of risk and the employer's reported accident rate.

### Social Security

Employee: 4.74% of gross quarterly earnings. Employer: 7.76% of gross quarterly payroll. There are no minimum or maximum earnings used to calculate contributions.

### Retirement

Covered by Social Security.

### Health

Tunisia has public health care.

## Private

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### Workers compensation

Private workers compensation available.

### 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%. In some cases tax can be paid at a flat rate.
- **Tax method** : Tunisia uses a progressive tax method for their system.
- **Tax residency requirements** : According to Tunisian common law, an individual is regarded to be a Tunisian resident if one of the following conditions is met:
  - The individual's primary residence (domicile) is in Tunisia.
  - The individual's primary residence is outside of Tunisia, but he or she visits the country on a continuous or discontinuous basis for one or more periods totaling at least 183 days every calendar year.
- **Double taxation agreements ( DTA's )** : Tunisia has multiple double taxation agreements.

## Investment Income Tax

Capital gains are taxable at different rates according to each specific scenarios.

## Taxable Income

Senegalese tax citizens are required to pay taxes on their international income.

Salary income is always taxed in Senegal, as long as the job is done there or the company is based there.

The personal income tax (PIT) is a progressive levy levied on individuals' taxable income, including net salaries.

# 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:** The benefits in kind are appraised at their true worth, which is the employer's actual expense. Transportation benefits are free from WHT for enterprises formed in regional development zones.
- **Employer contributions:** Workers compensation, unemployment, social security.

## Payroll Taxes

The payroll tax is 3% of the taxable gross salary.

## Payroll Calendar

Wages are normally paid on the final working day of the month, according to the payroll cycle.

# LEGISLATION AND STATUTORY BODIES



## LEGISLATION

- Tunisian Constitution of 2014
- Labor Code 1966, last amended in 2017

## STATUTORY BODIES

- Ministry of Social Affairs
- National Social Security Fund
- Tunisia Revenue Authority



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information or a **FREE**  
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