



COUNTRY GUIDE ANGOLA

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

**DEPLOY
WITH ZAPEO
IN
3 EASY STEPS**

ENGAGE

You and your employee reach an agreement to work in a country.

EMPLOY

Your employee signs a co-employment agreement with ZAPEO.

ENROLL

Your employee is enrolled on the payroll with a country specific legal entity.



WORK PERMITS AND VISAS

Business Visa:

For attending conferences, business meetings, and events. Valid for 90 days, with stays up to 30 days. No paid employment is allowed.

Short-Term Work Visa:

- Short-Term Visa: Allows paid employment for urgent, short visits, valid for seven days.
- Sector-Specific Short-Term Visa: Allows paid employment authorized by local sector bodies when local workers are unavailable.

Work Visa:

Permits paid employment. Six types based on sectors:

- Type A: Employment in an institution or public company.
- Type B: Independent work, service provision, or involvement in sports or cultural activities.
- Type C: Employment in oil, mining, or construction sectors.
- Type D: Employment in commerce, industry, fishing, maritime, or aeronautical sectors.
- Type E: Work integrated into cooperation agreements.
- Type F: Employment in sectors not mentioned above.

Dependent Visa:

Allows dependents of Angolan citizens or residence permit holders to work without separate authorization.

Study Visa:

Required for all levels of education. Valid for one year, extendable for study duration.

Privileged Visa:

Investor's visa for those meeting specific financial criteria.



EMPLOYMENT CONTRACTS

Probation Period

- Fixed-term employment contracts include a 60-day probationary period, which parties may extend in writing up to four or six months for particularly complex or supervisory positions.
- Fixed-duration contracts can include a 15-day trial period for unskilled workers and 30 days for skilled workers, if agreed upon in writing.

Notice period

For executives, middle-level technicians, and high-level technicians, the notice period is 60 days. For general employees, the notice is 30 days.

Minimum wage

- Agriculture: 21,454.00 AOA per month.
- Transport, services, and manufacturing: 26,817.00 AOA per month.
- Extractive industry and trade: 32,181.00 AOA per month.

Working hours and overtime

In Angola, a typical work week is 44 hours long, with each day being limited to 8 hours. An employee may work no more than 2 hours of overtime per day, 40 hours per month, and 200 hours per year. Overtime wages are often computed based on the size of the organization and the amount of overtime hours worked.

Termination

Angolan employment law requires compensation for unused leave upon contract termination. Economic dismissals can involve remuneration instead of notice. Layoffs of over five employees demand notification to worker representatives and the Ministry of Labor, with reasons stated. For smaller layoffs, reasons must be provided to employee representatives, who have seven days to respond before forwarding to the Ministry. As of March 26, 2021, terminations due to absenteeism are prohibited, but other disciplinary actions remain valid.

Severance

For the first five years of work, severance compensation is computed at one month's wage, decreasing to half the monthly income for each year following that. There is no compensation to be paid in case of dismissal with just cause.

PAID TIME OFF



Annual Vacation

Employees are entitled to 22 days of annual leave after one year of service. Yearly leave is normally earned at two days for each month of work with a minimum of six days of annual vacation to be taken in that specific year.

Sick

Employees in medium to large companies receive full pay for the first two months of sick leave, then 50% until social protection institutions intervene. Smaller businesses pay half the standard wage for 90 days of sick leave, provided absence is medically certified.

Maternity

Women contributing to the social security system for at least 6 months before pregnancy qualify for 12 weeks of maternity leave, starting four weeks before the due date (eight weeks for multiple births) and ending nine weeks after birth. Employers may supplement this leave if necessary. If the birth occurs later than expected, the leave extends to ensure at least nine weeks post-birth.

Paternity

Angola's General Labor Law provides for one day of paid leave upon the birth of a child.

Family

Employees are entitled to three days of absence per month (up to a maximum of 12 working days per year) to give emergency assistance to members of their household.

National Holidays

Angola has a total of 13 public holidays which are paid.

Other Paid Time Off

Employees can request 8 days of paid family support leave annually with prior employer approval. Military service leave allows up to 2 paid days per month, capped at 15 days yearly. Education leave permits unpaid absence for up to 60 days with 30 days' notice for training or education purposes.



EMPLOYEE BENEFITS

Statutory

	Employee	Employer	Notes
Unemployment	-	-	Angola does not have a dedicated unemployment insurance fund.
Workers Compensation	-	-	Employers cover the cost of work injuries and occupational diseases. Compensation depends on the nature and severity of the impairment.
Social Security	3%	8%	These contributions fund sickness, maternity, family, and pension benefits.
Retirement/Pension	-	-	Covered by Social Security.
Health	-	-	Covered by Social Security. All Angolans have access to universal primary healthcare.

Private

	Notes
Workers compensation	Private workers compensation insurance available.
Retirement/Pension	Private pension schemes available.
Health	Private health insurance available.
Life	Private life insurance not available.



TAX

Personal Income Tax (PIT)

- **Tax year** : Correlates to the calendar year.
- **Tax rate** : Categorized into 3 groups. Employment related income tax rates are between 0 - 25%.
- **Tax method** : The taxation approach is a progressive income tax.
- **Tax residency requirements** : According to the General Tax Code, an individual is considered to be a tax resident in Angola if, among other things, he or she fulfills one of the following conditions: On the 31st of December of each fiscal year, maintains a habitation (i.e. a habitual resident) in Angola or in each fiscal year, spends more than 90 days in Angola, whether consecutive or not.
- **Double taxation agreements (DTA's)** : Angola has multiple double taxation agreements.

Investment Income Tax

Individuals are also subject to Income Tax on Investments (IIT) on interest, dividends, royalties, and other comparable income.

IIT typically stands at 15%, but some income is taxed at 10% (dividends, bond interest, and capital gains) or 5% (interest and capital gains from bonds with maturity over three years).

Taxable Income

Individuals are liable to personal income taxation on Angolan source income earned, regardless of their location of residence. Income tax is levied at progressive rates based on an individual's taxable income for the year.



PAYROLL

Payroll Elements

- **Income:** Wages, salaries, fees, bonuses, and any other supplementary compensation, such as benefits in kind.
- **Deductions:** Employees' contributions to social security are allowed as a deduction for PIT purposes.
- **Benefits in Kind:** Benefits in kind (such as housing or a company car) are often valued at their cost to the employer, as documented in the company's or the recipient's records.
- **Employer contributions:** Social Security contributions.

Payroll Taxes

The employer is responsible for remitting the monthly income tax and applicable social security contributions from their employees salaries.

Payroll Calendar

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



LEGISLATION AND STATUTORY BODIES

LEGISLATION

- General Labor Law No. 2/00 of 11 February 2000
- Law on Inspection and Labor Administration No. 2/92 of 17 January 1992
- Internal regulations of the General Inspectorate of Labor, Decree No. 9/95 of 21 April 1995.

STATUTORY BODIES

The Ministry of Public Administration, Employment and Social Security
Angola Revenue Authority

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further information or a
FREE simulation.



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