



COUNTRY GUIDE BURKINA FASO

global@zapeo.net

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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

When applying for a Burkina Faso visa, it is essential to choose the appropriate type based on your travel purpose:

- **Tourist Visa:** Required for standard tourist activities.
- **Business Visa:** Necessary for individuals conducting business in Burkina Faso.

Burkina Faso visas can be issued as either single-entry, allowing one-time entry, or multiple-entry, permitting unlimited entries within the visa's validity period.

Foreign nationals planning to stay in Burkina Faso for an extended period to work must obtain a long-stay visa and a work permit or worker card. For short-term business visits, a standard entry visa, valid for up to 90 days, is sufficient. Visas can be awarded for the period of the contract of employment, up to three years.



EMPLOYMENT CONTRACTS

Probation Period

- 8 days for workers whose wages are fixed per hour or per day
- One month for employees other than executives
- Three months for executives

Notice period

Notice periods depend on employment type/role:

- Hourly workers : 8 days
- Regular workers : 1 month
- Executives, supervisors, technicians, and similar staff : 3 months
- Group dismissals : 30 days

Minimum wage

The minimum wage in Burkina Faso is 34,664 XOF a month in the formal sector.

Working hours and overtime

40 hours per week from Monday to Friday.

Every hour worked in excess of the permitted number of hours per week should be paid as follows:

- 15% for the first 8 hours worked after 40th hour
- 35% for each hour worked after the 48th hour
- 50% for each hour worked during the night on normal days
- 60% for each hour worked on Sundays/holidays
- 120% for each hour worked during the night on Sundays/holidays

Termination

A fixed-term contract may be terminated by the employer for any of the following reasons: business, personal, or employee misbehavior. It necessitates notification and a justification for the termination in writing. A warning must be delivered and the employee is given the chance to defend their actions if the cause is misbehavior.

Severance

Severance pay is determined by the duration of service and is calculated as a percentage of the monthly total compensation per year of service:

- 25% of monthly wage - first 5 years of service
- 30% of monthly wage - next 5 years of service
- 40% of monthly wage - 10+ years of service

PAID TIME OFF



Annual Vacation

Once an employee has worked a year, they are entitled to 22 paid days of annual leave. The number of days of entitlement grows as follows after 20 years of service:

- 2 more days for every 20 years of service
- 4 more days for every 25 years of service
- 6 more days for each decade of service

Sick

Sick pay is determined according to the length of employment:

- 1 year of service: two months' pay
- 1–5 years of service: four months' pay
- 6–10 years of service: five months' pay
- 11–15 years of service: six months' pay
- 15+ years of service: eight months' pay

Maternity

After three months of employment, female employees are entitled to 14 weeks of paid maternity leave.

Paternity

Fathers are normally entitled to 3 days of paid paternity leave.

Family

Parents with unwell children may take up to six months of unpaid parental leave after giving one month's notice.

National Holidays

There are 15 national holidays observed in Burkina Faso, in addition to extra holidays that differ by state.

Other Paid Time Off

N/A



EMPLOYEE BENEFITS

Statutory

	Employee	Employer	Notes
Unemployment	-	-	Unemployment benefits are not provided. Employees who have worked for more than a year are eligible for severance pay.
Workers Compensation	-	3.5%	Work injuries or occupational diseases must first be assessed.
Social Security	5.5%	16%	Social security contributions are based on an employee's salary.
Retirement/Pension	5.5%	5.5%	Covered by Social Security.
Health	-	-	Free healthcare policy for mothers and children under 5.

Private

	Notes
Workers compensation	Private workers compensation is available.
Retirement/Pension	There are a few private pension schemes available.
Health	Private health insurance is available.
Life	Life insurance policies are also available.



TAX

Personal Income Tax (PIT)

- **Tax year** : The tax year runs from 1 January to 31 December.
- **Tax rate** : Rates range between 0-25%.
- **Tax method** : The taxation approach is a progressive income tax.
- **Tax residency requirements** : The individual must be present in Burkina Faso for a period of at least 183 days in a calendar year or have a permanent home or place in Burkina Faso or the individual must be employed by the government of Burkina Faso or by a company registered in Burkina Faso.
- **Double taxation agreements (DTA's)** : Burkina Faso has multiple double taxation agreements.

Investment Income Tax

This includes income earned from investments, such as dividends, interest, and capital gains. Investment income is taxable in Burkina Faso.

Taxable Income

Personal income is taxable and includes all wages, salaries, bonuses, and other benefits received by an employee from their employer. Investment income is also taxable in Burkina Faso. Other forms of income that are taxable include : rental income, business income (profits) and royalties.

PAYROLL



Payroll Elements

- **Income:** This includes all wages, salaries, bonuses, and other benefits received by an employee from their employer.
- **Deductions:** Social security/pension fund contributions, union dues (if applicable), health/life insurance premiums (if applicable), repayment of loans (if applicable) and income tax.
- **Benefits in Kind:** Employers may provide benefits in kind to their employees, which can be in addition to the mandatory benefits required by law. These benefits in kind may include housing, education/training, company car or health insurance coverage.
- **Employer contributions:** Social Security.

Payroll Taxes

Employers in Burkina Faso are required to pay payroll taxes on wages and salaries, including social security contributions, professional training taxes, apprenticeship taxes, occupational health and safety taxes, and national employment fund contributions.

Payroll Calendar

The payroll cycle is usually monthly.



LEGISLATION AND STATUTORY BODIES

LEGISLATION

- Constitution of Burkina Faso 1991, last amended in 2012
- Labor Act, 2008
- Social Security Law Act No. 015-2006

STATUTORY BODIES

- Ministry of Labor, Employment and Social Security
- National Social Security Fund
- Labor Inspectorate
- National Employment Agency
- National Consultative Committee for Employment

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global@zapeo.net

