



COUNTRY GUIDE DR CONGO

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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

There are two primary categories of work visas in the DRC:

- **Standard work permit:** This kind of permit is for foreign workers who have contracts with local businesses. A standard permit will be good for one to two years, depending on the contract.
- **Work-specific visa:** This one-year visa is available to non-national employees who intend to enter the country temporarily to perform specific work. This option cannot be renewed.



EMPLOYMENT CONTRACTS

Probation Period

A probationary period of one month for unskilled work and up to six months for specialized work.

Notice period

The notice period for foremen is one month, plus nine working days for each full year of continuous service, measured from one date to the next. For managers, the notice period is three months, plus an additional 16 working days for each full year of employment, measured from date to date.

Minimum wage

According to DRC law, the minimum wage is set at 7,075 Congolese Francs per worker per day.

Working hours and overtime

The average workday should not last longer than nine hours, or 45 hours per week.

Every hour that is deemed overtime under the terms of the preceding articles entitles the employee to the following pay increases:

- a) 30% for the first 6 hours after the legal working time limit;
- b) 60% for additional hours; and
- c) 100% for overtime work done on the worker's scheduled day of rest each week.

Termination

An employer may lawfully terminate an open-ended contract following a probationary period with good cause and at least 14 working days' notice. This might not be the case, though, if an employee must be summarily fired due to serious misconduct. Fixed-term agreements naturally expire on their respective dates.

Severance

Severance pay will be available to all employees with open-ended or fixed-term contracts that are six months or longer in length. This will be determined using a formula based on length of service and salary at the time of severance.

PAID TIME OFF



Annual Vacation

A worker is entitled to at least 12 days of paid annual leave after successfully completing one year of service. Annual leave increases with one additional day for every five years of seniority.

Sick

Paid sick leave is provided for by the Labor Code. When an illness or accident prevents the worker from performing his duties, he is still entitled to two-thirds of the cash compensation and the full amount of the family allowances for the duration of the contract's suspension. Sick leave may last for up to six months.

Maternity

According to the Labour Code, every woman has the right to take fourteen consecutive weeks off from work, including up to eight weeks following the conclusion of her delivery and six weeks prior to giving birth. The female employee is entitled to 100% of her salary during this time, regardless of whether the child survives, and to the continuation of any contractual benefits in kind. The production of a certificate certifying that the birth occurred under medical supervision is required before the maternity allowance can be paid.

Paternity

There are no legal provisions for paternity leave.

Family

N/A

National Holidays

DRC has a total of 8 public holidays which are paid.

Other Paid Time Off

Bereavement leave : employees are entitled to 4 days of leave in the event of - death of a spouse, parent or family member.

Marriage leave : employees may take 2 days of leave for their own marriage or of their child.



EMPLOYEE BENEFITS

Statutory

	Employee	Employer	Notes
Unemployment	-	-	There are no unemployment funds.
Workers Compensation	-	-	Covered by INSS contributions.
Social Security	5%	from 14.2%	Includes : INSS, ONEM and INPP.
Retirement/Pension	-	-	Covered by INSS contributions.
Health	-	-	Limited public healthcare system. Medical aid is a private option.

Private

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



TAX

Personal Income Tax (PIT)

- **Tax year** : Tax year runs from January 1st to December 31st.
- **Tax rate** : Tax rates range between 3 - 40%.
- **Tax method** : The taxation method is a progressive tax system.
- **Tax residency requirements** : According to Article 62 of the Tax Code, a person is deemed to effectively reside in the Democratic Republic of the Congo if: They have access to a real, functional, and permanent residence, or their domus, family, focal point for important interests, or place of business, is in the Democratic Republic of the Congo. The tax authorities will investigate to see if the foreigner: spends more than 183 days a year in the DRC, is listed in the organizational chart, has business cards with the name and address of a local business, or has signed a lease agreement.
- **Double taxation agreements (DTA's)** : DRC has multiple double taxation agreements.

Investment Income Tax

Corporate Income Tax (CIT) in the Democratic Republic of the Congo is paid on profits earned by companies or individuals conducting operational activities within the country. Resident companies and individuals are taxed on a territorial basis, meaning only income earned within the country is subject to CIT, while foreign-sourced profits, such as dividends from a foreign subsidiary, are exempt. Non-resident companies or individuals are taxed on profits realized through permanent or fixed establishments located in the Democratic Republic of the Congo. The CIT rate is 30%, which applies to all sectors, including mining companies.

Taxable Income

In the Democratic Republic of the Congo, income other than salaries is generally not subject to Income Personal Tax (IPR). Additionally, profits sourced from outside the country are exempt from taxation.

For employment income, the taxable components include salaries, wages, allowances not meant to reimburse professional expenses, bonuses, and indemnities. This also covers payments made by the employer in the event of contract termination, excluding damages. Benefits in kind are taxable at their real value, except for certain exceptions

PAYROLL



Payroll Elements

- **Income:** Wages, salaries, fees, bonuses, and any other supplementary compensation, such as benefits in kind.
- **Deductions:** The employee's portion of the INSS contribution is deducted from the IPR taxable basis. IPR may be reduced by 2% for each dependent (up to a maximum of nine dependents).
- **Benefits in Kind:** Benefits in kind at actual cost, excluding: Legal family allowances (only extra-legal amount is taxable), Housing which is exempt from taxes as long as the amount is no more than 30% of the gross salary, Transport that is exempt from taxation as long as the expenditure is capped at four taxi rides (for executives) or four bus tickets (for other employees) per day and Medical protection.
- **Employer contributions:** INSS, ONEM and INPP. When a business hires foreign workers, it is required to pay the Impôt Exceptionnel sur la Rémunération des Expatriés (IERE).

Payroll Taxes

Payroll taxes and social contributions are due on any compensation given by a third party, whether it be public or private, so long as it isn't in exchange for a service, as well as compensation given to executive shareholders who aren't part of joint stock companies.

Payroll Calendar

Payroll is done monthly in the DRC.



LEGISLATION AND STATUTORY BODIES

LEGISLATION

- Constitution of the Democratic Republic of the Congo as revised by Law No. 11/002 of January 20, 2011 revising the Constitution of the Democratic Republic of the Congo of February 18, 2006
- Labor Code, 2002

STATUTORY BODIES

- National insurance fund
- National office for professional training
- National office of employment
- Ministry of Finance

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