



COUNTRY GUIDE GABON

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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

A work permit and a residence permit are the two types of work authorization that are most frequently used in Gabon. Work Permits are only available to qualified and highly skilled foreign nationals, and they must be sponsored by a local organization.

Business Visa - Travelers from outside who are going to Gabon for business must have a business visa. A 90-day business visa is provided to travelers on business, allowing for one allowed entrance into the nation.

Work Visa - To work in Gabon, foreign people need both a work permit and a resident card. Foreign nationals must get an entrance authorization visa after their work permits are issued in order to enter Gabon just once and choose employment there.

Permanent Visa - A foreign worker who has been present continuously for three months following their last date of admission may be granted a permanent visa. This visa permits multiple entrances and departures from Gabon for up to six months.



EMPLOYMENT CONTRACTS

Probation Period

In Gabon, the probationary period is 6 months for managers, 3 months for technicians and supervisors and 1 month for other employees.

Notice period

In Gabon, notice periods are based on an employee's tenure:

- 15 days with a service term of under a year
- 1 month for every 3 years of service
- 1 month for every 3 to 5 years of service
- 3 months for five to ten years of service
- 4 months for 10 to 15 years of service
- 5 months after 15 to 20 years of service
- 6 months after 20 to 30 years of service

Minimum wage

The monthly minimum wage in Gabon is 150,000 CFA francs.

Working hours and overtime

In Gabon, the legal working hours are 40 hours per week (public or private sectors).

The minimum overtime rate is 125% of the normal wage. However, this depends on the contract between the employee and employer.

Termination

Poor performance or misconduct are grounds for terminating an employment contract.

The employee must receive written notice from the employer requesting an interview to go over the reasons for termination. If the employer chooses to terminate the agreement, they must do so in writing and state their reasons in the letter.

Severance

When a work contract is terminated without the employer's reasonable justification or for financial reasons, the employer must provide the terminated employee with severance pay. For each year of continuous employment, a lump sum equal to 20% of the employee's average monthly earnings over the previous 12 months is given.

PAID TIME OFF



Annual Vacation

Employees are entitled to two days of paid annual leave each month after one year of service. People under the age of 18 are provided two and a half days off per month. The yearly leave that employees are entitled to is 24 days. Depending on an employee's age, length of employment with a company, and family situation, annual leave may increase.

Sick

Employees in Gabon are entitled to up to six months of paid sick leave, which is covered by the employer. After six months of sickness, social security begins to reimburse sick leave compensation.

Maternity

A female employee's right to 14 weeks of paid maternity leave is 14 weeks total, six of which must be spent before childbirth. This can be prolonged by three weeks if a pregnancy-related sickness develops, and by two weeks if there are multiple deliveries.

Paternity

3 consecutive days' paternity leave if the birth certificate can be provided.

Family

Parental leave is not governed by any laws.

National Holidays

Gabon has a total of 11 public holidays which are paid.

Other Paid Time Off

N/A



EMPLOYEE BENEFITS

Statutory

	Employee	Employer	Notes
Unemployment	-	-	There are no unemployment funds.
Workers Compensation	-	-	Covered by social security contributions.
Social Security	3.5%	20.1%	CNSS and CNAMGS contributions.
Retirement/Pension	-	-	Covered by social security contributions.
Health	-	-	Gabon has a national health care system.

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** : IRPP = 0-35% and TCTS = 5%.
- **Tax method** : Gabon levies taxes at a progressive rate.
- **Tax residency requirements** : An individual is considered to have a habitual residence in Gabon if they: have a home in Gabon that is owned, rented, or beneficially owned by someone or that person's primary residence is in Gabon.
- **Double taxation agreements (DTA's)** : Gabon has multiple double taxation agreements.

Investment Income Tax

A 20% capital gain tax is applied to all capital gains.

The taxpayer who made the aforementioned capital gain is required to pay this tax before 30 April of the year that follows the year during which the capital gain was made.

Taxable Income

The personal income tax (IRPP), which is imposed in Gabon, is applied to all wages, salaries, annuities, fees, and allowances that persons receive in return for carrying out any kind of labor there.

All revenue coming from Gabonese citizens with principal residences outside of the nation must be collected by the IRPP.

It is completely forbidden for corporations to reimburse workers and managers for personal taxes like the IRPP and supplemental tax on salaries, regardless of the situation or tax's name.

PAYROLL



Payroll Elements

- **Income:** Wages, salaries, fees, bonuses, and any other supplementary compensation, such as benefits in kind.
- **Deductions:** Individuals are allowed a standard 20% deduction from their gross income (up to XAF 10 million) for business-related costs like travel, meeting fees, and supplies. After determining the CNSS, CNAMGS, and TCTS, the deduction is applied to the adjusted gross income.
- **Benefits in Kind:** Housing, electricity, water, domestic services, and food are examples of benefits in kind that are taxed in accordance with a schedule.
- **Employer contributions:** CNSS and CNAMGS.

Payroll Taxes

Employers withhold PIT and complementary tax on salary (TCTS) each month, which they then send to the Treasury by the 15th of the following month.

Payroll Calendar

In Gabon, the standard payroll cycle is on a monthly basis.



LEGISLATION AND STATUTORY BODIES

LEGISLATION

- Law nr 001/2018 of January 12, 2018
- Constitution of the Gabonese Republic, 1991
- Gabonese Labor Code consolidated version 2019
- Law n° 6/75 of November 25, 1975, on the Social Security Code

STATUTORY BODIES

- CNSS
- CNAMGS
- Ministry of Labor

Contact ZAPEO today for
further information or a
FREE simulation.



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Simulation request



global@zapeo.net

