



# COUNTRY GUIDE IVORY COAST

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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

Foreign nationals must have the appropriate work authorizations and visas in order to begin employment in Ivory Coast.

- **Work contract visa:** The length of an employment contract determines the visa's validity. They are given to foreign workers who come for certain projects. The primary requirement for obtaining a work contract visa in Ivory Coast is that the applicant must be a foreign national working for a reputable firm there.
- **Short-term visa:** A short-term visa is valid for a maximum of three months. They are provided by the Ivory Coast Embassy for a variety of reasons, including travel for work, pleasure, or study.
- **Long-stay visa:** The duration of validity is up to one year ( six months to one year) The prerequisites for acquiring a long-stay visa are that the applicant must already have a short-term visa and DST (Directorate of Territorial Surveillance) clearance by obtaining a pre-visa, which may be acquired online.



# EMPLOYMENT CONTRACTS

## Probation Period

In the Ivory Coast, the probationary term for various categories is as follows if not specified in the employment contract:

- Employees paid monthly - 1 month
- 8 days for hourly or daily paid employees
- Technicians, managers, and similar professions for two months
- 3 months for senior management, engineers, technicians, and other employees

## Notice period

- 8 days for those with up to 6 months of employment;
- 15 days for those with between 6 months and 1 year of employment;
- 1 month for those with between 1 and 6 years of employment;
- 2 months for those with between 6 and 11 years of employment;
- 3 months for those with between 11 and 16 years of employment; and
- 4 months for those with more than 16 years of employment.

## Minimum wage

Ivory Coast's minimum salary is XOF 75,000 per month.

## Working hours and overtime

40 hours per week. Overtime pay is hourly salary multiplied at rates as follows:

- Day work - 15% for the first 6 hours, thereafter 50%.
- Night hours - 75%
- Weekdays/public holidays - 75% during day and 100% during night.

## Termination

Employers must have good cause to terminate the employment of workers who were hired under unlimited contracts. The employer is not required to provide compensation or give notice prior to terminating an employee's employment under fixed-term agreements.

## Severance

The following employees are often eligible for severance pay:

- 5 years of service maximum: 30% of monthly pay per year
- 6–10 years of experience: 35% of monthly pay per year
- 10+ years of experience: 40% of monthly pay per year

# PAID TIME OFF



## Annual Vacation

The standard entitlement is 26 days of leave per year after completing one year of service.

Increased Leave Based on Service:

- +1 day after 5 years with the company.
- +2 days after 10 years of continuous service.
- +3 days after 15 years of continuous service.
- +5 days after 20 years of continuous service.
- +7 days after 25 years of continuous service.
- +8 days after 30 years of continuous service.

## Sick

Each employee is entitled to 5 days of paid sick leave per year.

## Maternity

Female employees are entitled to 14 weeks of paid maternity leave.

## Paternity

The Labor Act provides for 2 days of paid paternity leave.

## Family

- Wedding - 4 days
- Relocation- 1 day
- Child's first communion- 1 day
- Baptism of a child- 1 day
- Wedding of child or sibling- 2 days
- Death of wife or near/direct descendent - 5 days
- Death of children or parent- 5 days
- Death parent-in-law- 2 days

## National Holidays

Ivory Coast has 14 paid public holidays.

## Other Paid Time Off

N/A



# EMPLOYEE BENEFITS

## Statutory

	Employee	Employer	Notes
<b>Unemployment</b>	-	-	There are no unemployment funds.
<b>Workers Compensation</b>	-	-	Covered by social security contributions.
<b>Social Security</b>	6.3%	from 15.45%	Administered by CNPS.
<b>Retirement/Pension</b>	-	-	Covered by social security contributions.
<b>Health</b>	XOF 500 per month	XOF 500 per month	Administered by CMU.

## Private

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



# TAX

## Personal Income Tax ( PIT )

- **Tax year** : Tax year runs from January 1st to December 31st.
- **Tax rate** : IS = 1.5 to 80%, CN = 0 to 10% and IGR = 0 to 60%.
- **Tax method** : Ivory Coast levies taxes at a progressive rate.
- **Tax residency requirements** : An individual is regarded as a tax resident in Ivory Coast if they maintain their habitual abode or permanent residence there, or if they stay there for more than 183 days in a single tax year.
- **Double taxation agreements ( DTA's )** : Ivory Coast has multiple double taxation agreements.

## Investment Income Tax

Investment income is subject to taxes in Ivory Coast as part of the nation's income tax system. This includes earnings from dividends, interest, capital gains, and rental income, among other types of income.

## Taxable Income

All types of income, whether derived domestically or abroad, are considered to be taxable income in Ivory Coast. This covers earnings from jobs, side hustles, businesses, investments, rental income, and other sources of income.





# PAYROLL

## Payroll Elements

- **Income:** Wages, salaries, fees, bonuses, and any other supplementary compensation, such as benefits in kind.
- **Deductions:** IGR allowances are based on deduction ratios, or "parts," linked to family status. Unmarried taxpayers can deduct one part, married taxpayers two parts, and an additional half part for each dependent child, with a family maximum of five parts.
- **Benefits in Kind:** The Labor Code in Ivory Coast does not contain any explicit required benefits in kind for employees.
- **Employer contributions:** CMU and CNPS.

## Payroll Taxes

The entire taxable pay, which includes salary, benefits, and benefits in kind, is taxed at rates of 2.8% for local employees and 12% for expatriate personnel.

## Payroll Calendar

The payroll cycle in the Ivory Coast can be weekly or monthly.



# LEGISLATION AND STATUTORY BODIES

## LEGISLATION

- Ivory Coast Labor Code

## STATUTORY BODIES

- Ministry of Employment, Social Affairs and Vocational Training
- National Institute for Social Insurance
- National Institute for Social Welfare
- Labor Inspectorate

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