

GLOBAL HIRING GUIDE

# Benin





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# 01

## BASIC COUNTRY FACTS

- **Full Name**  
Republic Of Benin
- **Capital**  
Porto-Novo
- **Main Languages**  
French  
Fon (A Gbe Language)  
Yoruba
- **Population**  
13 Million
- **Monetary Unit**  
West African CFA Franc
- **Internet Domain**  
.bj
- **International Dialing Code**  
+229
- **Currency**  
West African CFA franc



# 02

## STATUTORY LABOR REQUIREMENTS

### Probation Period

- Probation period is up to 3 months.

### Annual Leave

- Generally, employees are entitled to 24 paid days of annual leave, with increases at the following rate
  - after 20 years, and additional 2 days
  - after 25 years, an additional 4 days
  - after 30 years, an additional 6 days.

### Public Holidays

1. New Year's Day
2. Fête du Vodoun
3. Easter Monday
4. Labor Day
5. Ascension Day
6. Eid al-Fitr
7. Whit Monday
8. Eid al-Adha
9. Benin Independence Day
10. Assumption of Mary
11. Prophet's Birthday
12. All Saints' Day
13. Christmas Day

### Maternity Leave

- Female employees are generally eligible for 6 weeks of paid leave before the birth and 8 weeks after the birth, with the employer paying for half and social insurance the balance.

### Paternity Leave

- Fathers are generally entitled to 3 days of paid paternity leave.

### Sick Leave

- Employees with less than 2 years of service are generally entitled to 6 months' sick leave.
- Employees with 2+ years of service are generally entitled to 12 months' sick leave.
- Employees with 1-5 years' service are generally entitled to three months at full pay and three months at half pay.
- Employees with 5+ years of service are entitled to full pay for 6 months.

## Work Hours

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- Typically, in Benin, work is convened Monday through Friday from 8am to 12:30pm and 3:30pm to 7pm, and on Saturday from 9am to 1pm.
- Total working hours are generally 40 per week and should not exceed 56 per week.

## Overtime

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- Workers may not work more than 240 hours of overtime per year.
- Overtime is paid at:
  - 112% of normal hourly rate for 41st to the 48th hour per week.
  - 135% of normal hourly rate beyond the 48th hour per week.

## Notice Period

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- Notice periods are as follows:
  - Hourly employees are entitled to 15 days' notice.
  - Employees, workers, and laborers are entitled to one month of notice.
  - Supervisors and executives are entitled to 3 months' notice.

## Severance

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- Employees are entitled to severance pay.
- The amount depends on length of service:
  - First 5 years of employment—30% of average monthly salary
  - 6-10 years of service—35% of average monthly salary
  - 10+ years of service—40% of average monthly salary

## 13th Month

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- 13th month pay is not mandatory

# 03

## INCOME TAX

- Individuals, whether Beninese or foreign nationals, whose tax domicile is in Benin generally are subject to personal income tax on worldwide income.
- Individuals who are not domiciled in Benin are subject to tax only on Benin source income.
- Personal income tax rates are progressive at rates ranging from 30% to 40%.
- Fees paid to a resident service provider are subject to a withholding tax (WHT) of 1%, 3%, or 5%, with the rate increasing to an effective 10% for payments to non-resident individuals and to an effective 12% for payments to non-resident legal entities (the withholding rate is set at 25% for natural persons and at 30% for legal persons after a reduction of 60% to the sums paid)
- A 4% rate applies on salary, wages, and a broadly defined concept of emoluments.
- The employer must withhold tax on salaries, wages, and other remuneration, and pay the tax to the tax administration on a monthly basis by the 10th day of the month following the month the payment is made.
- The tax on salary and wages for shall be calculated by applying the following progressive rates to the tax base:

TAXABLE INCOME (XOF)	RATE (%)
Up To 60,000	0%
60,001 To 150,000	10%
150,001 To 250,000	15%
250,001 To 500,000	20%
Over 500,000	30%

# 04

## SOCIAL SECURITY

- The employer's social security contribution is 15.4% of gross salary (6.4% pension and a 9% family allowance), plus 1% to 4% as industrial injury insurance, depending on the degree of risk in the employment.
- The employee's contribution is 3.6% of gross salary.

CONTRIBUTION	EMPLOYER	EMPLOYEE
Social Security	15.4%	3.6%

# 05

## IMMIGRATION

### Immigration

- A Benin visa is an official document from the government authorizing someone to enter the country.
- It comes as either a stamp or a sticker in a passport that foreigners must obtain from an embassy or consulate.
- Benin has three overarching types of visas:
  - Business
  - Tourist
  - Transient
- The requirements differ between types, but most of your employees will need to obtain a business visa and work permit to stay compliant.
- Most visas are valid for either 30 or 90 days. Foreigners must apply before entering Benin, as they cannot obtain visas upon arrival.
- The requirements to obtain a working visa in Benin depend on the type of visa employees need and whether they want a single- or multi-entry option.
- Some of the documents they must provide include:
  - A passport-style photo
  - A scanned copy of the passport
  - A copy of their flight itinerary
  - Proof of yellow fever vaccination
  - A business letter from your company
  - A completed visa application form
- Once employees obtain work visas, they'll need to also get work permits.
- Employers handle the application process on behalf of employees.
- The process for obtaining a work permit is as follows: -
  - An expatriate quota approval
  - A Subject to Regularization (STR)
  - A Combined Expatriate Residence Permit and Alien Card (CERPAC)

TYPE OF VISA	DOCUMENTATION	VALIDITY	ELIGIBILITY
Business Visa	<ul style="list-style-type: none"> <li>• A passport-style photo</li> <li>• A scanned copy of the passport</li> <li>• A copy of their flight itinerary</li> <li>• Proof of yellow fever vaccination</li> <li>• A business letter from your company</li> <li>• A completed visa application form</li> </ul>	30 or 90 days	<ul style="list-style-type: none"> <li>• Must possess a valid invitation from a genuine company located in the country with whom you are/will be doing business.</li> </ul>
Work Permit	<ul style="list-style-type: none"> <li>• A copy of the company's expatriate quota grant.</li> <li>• A copy of the offer of employment.</li> <li>• A copy of the letter of acceptance.</li> <li>• CV of the applicant.</li> </ul>	Varies	<ul style="list-style-type: none"> <li>• Foreigners must obtain a work permit in order to gain employment in Benin</li> </ul>



# 06

## VALUE ADDED TAX

### Value Added Tax

- The supply of goods and services carried out (or used) in Benin and imports into Benin are subject to VAT.
- The standard VAT rate is 18%.
- Exempt activities include imports of certain products, banking and general insurance.

#### VAT

Standard Rate

18%

Zero Rate

0%

# 07

## TERMINATION

- Employers may terminate a worker for a valid reason, including:
  - worker health
  - inability to hold employment
  - competence or conduct
  - changes in the organization or technology
  - economic hardship or closure of the company
- If the employer dismisses the employee on personal grounds, the employer must notify the employee in writing and include the reasons for termination.
- The labor inspector must also be notified in writing.
- Notice periods are as follows:
  - Hourly employees are entitled to 15 days' notice.
  - Employees, workers, and laborers are entitled to one month of notice.
  - Supervisors and executives are entitled to 3 months' notice.
- Employees are entitled to severance pay.
- The amount depends on length of service:
  - First 5 years of employment—30% of average monthly salary
  - 6-10 years of service—35% of average monthly salary
  - 10+ years of service—40% of average monthly salary

# 08

## STATUTORY BENEFITS

- These are mandatory benefits as postulated by law
- These include probationary period, annual leave, public holidays, sick leave, maternity leave, paternity leave, overtime pay, notice period, and severance pay
- Statutory benefits also include social security benefits

### STATUTORY BENEFITS

- Probationary Period
- Annual Leave
- Public Holidays
- Maternity Leave
- Paternity Leave
- Sick Leave
- Overtime Pay
- Notice Period
- Severance Pay
- Social Security Benefits



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