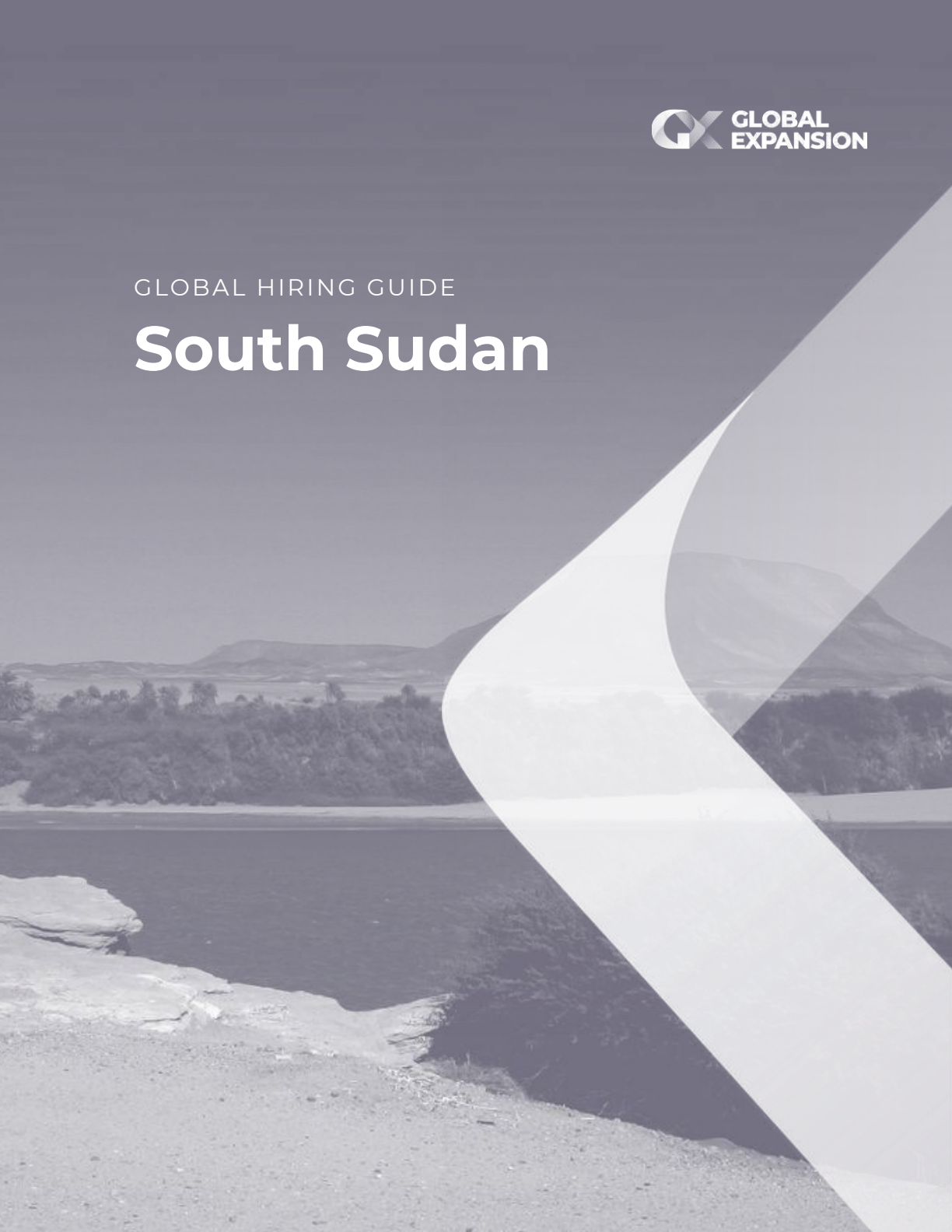
GLOBAL EXPANSION

GLOBAL HIRING GUIDE

South Sudan



GLOBAL HIRING GUIDE

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Revision Date: April 2023

01

BASIC COUNTRY FACTS

Full Name
Republic Of South Sudan

Capital
Juba

Main Languages
English
Swahili

Population
10.75 Million

Monetary Unit
South Sudanese Pound

Internet Domain
.ss

International Dialing Code
+211

Currency
South Sudanese pound



02

STATUTORY LABOR REQUIREMENTS

Probation Period

- The probationary period cannot exceed 3 months.

Annual Leave

- Employees are entitled to paid annual leave for every year of service.
- The paid annual leave is:
  - 21 days for one to three years of continuous service;
  - 25 days for three to fifteen years of continuous service; and
  - 30 days for 15 or more years of service with the employer.

Public Holidays

1. New Year's Day
2. Good Friday
3. Holy Saturday
4. Easter Sunday
5. Easter Monday
6. Labor Day
7. SPLA Day
8. Eid al-Fitr
9. Independence Day
10. Martyrs' Day
11. Eid al-Adha
12. Christmas Day

Maternity Leave

- Female employees are entitled to 90 days of fully paid maternity leave as well as 45 days for breastfeeding while working half days.
- The employee has to take at least 90 days of the maternity leave immediately following childbirth.

Paternity Leave

- An employee is entitled to two weeks of paternity leave on full pay, to be taken within three days after the birth of his child or immediately following miscarriage by his wife.

Sick Leave

- An employee is entitled to 12 days of sick leave on full pay per year of continuous service.

Work Hours

- The normal working hours are 8 hours a day and 48 hours a week.

Overtime

- The employer is required to pay overtime at the rate of one and a half times the normal rate of pay (150% of normal wage rate) when overtime work is performed on working days.
- If employees are required to work overtime on a weekly holiday, they are paid two times the rate of normal pay (200% of the normal wage rate).

Notice Period

- The notice period is as follows:
    - one month by either party for an employee in continuous service of the employer for one year or more;
    - two weeks for an employee after continuous service of an employer for six months to one year;
    - one week for an employee for a continuous service of less than 6 months.

Severance

- A worker is entitled to severance pay after being in continuous service of the employer for at least six months.
- Severance Pay is due where:
    - the employee has been unfairly dismissed by the employer;
    - the employee dies in the service of his employer;
    - the employee terminates the employment contract due to a physical incapacity;
    - the employment contract is terminated due to the death and insolvency of the employer; and
    - in any circumstance where regulations require so.
- The gratuity pay is one and a half month's salary for each year of service where the worker has completed more than 10 years.
- The gratuity pay further rises to one and three quarters of a month's salary for each additional year of service where the length of service exceeds 15 years.

13th Month

- 13th month pay is not mandatory.

03

INCOME TAX

- South Sudanese nationals are subject to tax on worldwide income (including, for example, income from entrepreneurial activities, estate lease income and personal income).
- Non-residents are subject to tax only on South Sudan-source income.
- Employment income generally is taxable unless it is specifically exempt.
- Employment income includes salaries, bonuses, commissions, allowances and other forms of compensation in cash or in kind; income earned under contracts for temporary work; and pension income.
- Income from an entrepreneurial activity, leasing income, dividends, interest, capital gains and other investment income also is taxable.
- The personal income tax rates for residents and non-residents are progressive from 0% to 15%.

TAXABLE INCOME (SSP)	RATE (%)
600	0%
601 – 5 000	10%
Over 5 000	15%

04

SOCIAL SECURITY

- The employer is required to make pay-related social security contributions equal to 6% of the monthly basic salary (capped).

CONTRIBUTION	EMPLOYER	EMPLOYEE
Social Security Contribution	6%	

05

DEDUCTIBLE EXPENSES

Personal Deductions

- Personal relief of SSP3 600 per year is available on employment income.
- In addition, up to 8% of gross wages paid by employees to funded government-approved pension schemes is deductible from gross income.

Personal Deductions

- In computing taxable income, expenditure incurred wholly and exclusively in the production of taxable income during the tax year generally is deductible.
- Depreciation of fixed assets is allowed according to the rates specified in the Taxation Act.
- Amortization of intangible assets (such as goodwill, patents and trademarks, copyrights, etc.) is allowed.
- Expenditure of a capital nature is not deductible.

DEDUCTABLE EXPENSES	
Personal Deductions	• Personal relief of SSP3 600 per year is available on employment income. • In addition, up to 8% of gross wages paid by employees to funded government-approved pension schemes is deductible from gross income.
Business Deductions	• In computing taxable income, expenditure incurred wholly and exclusively in the production of taxable income during the tax year generally is deductible. • Depreciation of fixed assets is allowed according to the rates specified in the Taxation Act. • Amortization of intangible assets (such as goodwill, patents and trademarks, copyrights, etc.) is allowed. • Expenditure of a capital nature is not deductible.

06

IMMIGRATION

Immigration

- All visitors must have visas to enter South Sudan.
- Citizens of Kenya, Uganda and a few other countries can obtain temporary visas at any entry point.
- Work permit is offered to foreign individuals who have a valid 12-month visa.
- Individuals who apply for a 12-month visa should apply and obtain a work permit.
- To obtain a work permit, applicants must submit the following documents:
  - Copy of Passport
  - Copy of Visa (12 month)
  - 2 x color Passport Photos
  - Abbreviated CV
  - Academic Qualification Certificate
  - Application Letter from employer on company letterhead
  - Employment contract
  - CID Police Clearance (Fingerprints)

TYPE OF VISA	DOCUMENTATION	VALIDITY	ELIGIBILITY
Tourist Visa	• Completed visa application form • Valid passport • Passport size photographs	3 months	Foreigners must apply for a tourist visa to enter South Sudan for a short period of time
Work Permit	• Copy of Passport • Copy of Visa (12 month) • 2 x color Passport Photos • Abbreviated CV • Academic Qualification Certificate • Application Letter from employer on company letterhead • Employment contract • CID Police Clearance (Fingerprints)	1 year	Foreigners must apply for a work permit in order to work in South Sudan

07

VALUE ADD TAX

Value Added Tax

- South Sudan levies a sales tax rather than a VAT.
- The sales tax applies to manufacturers, importers and service providers in South Sudan.
- The standard rate is 20%.

VAT	
Standard Rate	20%



08

WITHHOLDING TAX

Withholding Tax

- The WHT rates on various types of payments are as follows (the tax is a final tax for non-residents, although the rate may be reduced under an applicable tax treaty):

PAYMENT	TAXATION ACT RESIDENT/NON-RESIDENT	RESIDENTS
Dividends	10%	10%
Interest	10%	10%
Royalties	10%	10%
Rent	10%	20%

09

TERMINATION

- There can be multiple reasons for termination of contract by an employer:
  - incapacity of an employee to perform work;
  - repeated failure of an employee to perform work;
  - gross misconduct by an employee; and
  - changes in operational requirements.
- The employer is to provide an employee with a written notice stating the reason for termination of employment.
- There is also termination due to death.
- The employment contract, in such a circumstance, is to come to an end one month after the death of an employee.
- Where the employee leaves employment because of the conduct of the employer, it is considered summary termination, whereby the employer is taken to have terminated the employment contract.
- An employer is entitled to dismiss summarily an employee where the employee had fundamentally broken his obligation under the employment contract.

10

STATUTORY BENEFITS

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

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





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