



## DEMOCRATIC REPUBLIC OF CONGO COUNTRY REPORT

### CONTACT:

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**EMPLOYMENT STATUS** Individuals will be employed by our in-country local representative.

**PAYROLL** Employees will be placed on a local payroll and salaries will be paid in Congolese francs (CDF). Salaries can be paid into a local bank account of the employee's choice and if required, our partner can assist with the opening of a local bank account.

**TAX & SOCIAL SECURITY** The Democratic Republic of Congo (DRC) has a progressive personal income taxation system and rates range from 3% to 40%. The tax on salaries is deducted at source and income tax cannot exceed 30% of the taxable salary.

Both residents and non-residents are subject to income tax.

Family allowances and specific transportation allowances are not taxable. Housing allowances are tax exempt, providing that the amount does not exceed 30% of the basic salary.

The tax year is the calendar year.

The employer must contribute 13% of the employee's gross salary to the National Insurance Fund (Institut National de Sécurité Sociale or INSS) whilst the employee contribution is 5% of the gross salary.

The employer is also required to contribute 1% to 3% of the employee's gross salary to the Institute for Professional Preparation (Institut National de Préparation Professionnelle or INPP), the applicable rate of which is dependent on the size of the company. In addition to this, the employer must contribute 0.2% of an employee's gross salary to the National Agency for Employment (Office National de l'Emploi or ONEM).

**IMMIGRATION** We can offer a full immigration solution with the support of our local representative in the DRC. Expatriates intending to work in the DRC will require an entry visa, a work permit, a work visa and a residency card.

Timescales for the issuance of entry visas will depend on the embassy or consulate of the DRC in the applicant's home country of legal residence. Once in country, the applications for the work permit to final residency will take around 12 to 16 weeks to complete. It is possible to legally commence work once the first stage of the work permit has been approved. This will be within 4 to 6 weeks from entry into the country. It is not possible to apply for a work permit prior to entry into the DRC.

It is necessary for all applicants to obtain the following from the DRC Overseas Mission in their home country or country of legal residence prior to arrival:-

- Certificate of good conduct and morals
- Consular certificate (or consular card)

Work permits are employer specific and at the end of a contract, the Tax and Social offices must be notified to cancel the employee's work permit.

### ABOUT THE DEMOCRATIC REPUBLIC OF CONGO

Capital: Kinshasa

Dialing code: +243

Currency: Congolese franc

Official language: French

Continent: Africa

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