

## Country Guide > Morocco

### Cost of Living

Indicative value for a working adult in a city: Rabat

Publicly available data (Numbeo, etc...), verified by Marco's in-country staff

Living Requirement	Indicative Amount (MAD)
McDonalds Set Meal	60
Monthly Train and Bus Tickets	250
3 Bedrooms Rental (City Center)	10,200
3 Bedrooms Rental (Outskirt)	6450

Current Inflation Rate: 2%

### Wage

Minimum Wages:

- In the private sector: 3,266.55 MAD per month

Median Salary

Estimated based on general positions such as HR, Accounting, Admin roles, in tier one cities.

Job Level	Monthly Salary (MAD)
Entry-Level (Fresh Graduate)	8,000
Mid-Level (5 Years)	10,000
Experienced & Managerial Level (10 Years)	30,000
Specialized & Senior-Level (15 Years)	55,000

Annual Salary Growth: 6%

### Statutory Contribution

Social security managed by Caisse Nationale de Sécurité Sociale (CNSS).

Payment for all contributions is made by employer, up to the last day of the month.

Type	Employer Rates	Employee Rates	Notes
Family Benefits (CNSS)	6.40%	-	All staff
Social Benefit (CNSS)	8.98%	4.48%	All staff Maximum contribution base: 6000 MAD
Professional tax	1.60%	-	All staff
Compulsory Medical Care (AMO)	4.11%	2.26%	All staff
Statutory Seniority Bonus	5% after 2 years 10% after 5 Years 15% after 12 years 20% after 20 years	-	All staff with seniority Paid once a year

### Other Benefit

- Other common employment benefits in Morocco include:
- 13th-month bonus
- Not obligatory but common practice

- Supplemental Health Insurance: Around 1000 MAD per month
- Transportation Allowances: Around 500 MAD per month in urban areas
- Gym Allowance: Around 200 MAD per month
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## Income Tax

### Residents

Taxable Income	Tax Rate
Up to 30,000	0%
30,001 - 50,000	10%
50,001 - 60,000	20%
60,001 - 80,000	30%
80,001 - 180,000	34%
Over 180,000	37%

### Non-Residents

- Depends on the double taxation agreement between countries. Typically, only income originating in Morocco is taxed, the rate is same as residents
- A tax resident is an individual who meets one of following criteria:
  - Continuous stay in Morocco for 183 days
  - Have their center of economic interest in Morocco

## Working Hours

### Statutory

44 hours

Maximum 10 hours per day

5 days a week

### Typical practice

44 hours

Monday - Friday

## Overtime

- Anything over 9 hours per day or 44 hours per week is classed as overtime
- Working days
  - between 6:00 - 21:00 - extra 25% of the basic hourly wage
  - between 21:00 - 6:00 - extra 50% of the basic hourly wage
- Sundays and public holidays
  - between 6:00 - 21:00 - extra 50% of the basic hourly wage
  - between 21:00 - 6:00 - extra 100% of the basic hourly wage

## Employment Contract

### Fixed-Term

- Replacement of an employee whose contract is suspended due to leave, illness, etc.
- Temporary increase in business activity
- Seasonal work

Contract Format	Payroll Currency	Probation	Contract Period
Must be written in Arabic, Amazigh or	MAD	Contracts under 6 months: one day per	Maximum: 12 months

French. Two copies are made and signed by both parties, one copy is sent to staff. A handwritten signature or a qualified signature accepted by the Moroccan system is required.		work week up to maximum of 2 week Contracts over 6 months: 1 month	
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### Termination

- In Morocco the termination process adheres to the following rules:

	Voluntary Resignation	Involuntary Termination	Economic Layoff
<b>Notice Period - Probation</b>	- No notice	<p>If the employer terminates without just cause</p> <ul style="list-style-type: none"> <li>- First 7 days: No notice</li> <li>- Minimum 2 days for daily/weekly or bi-weekly pay</li> <li>- 8 days for monthly pay</li> </ul>	<p>If the employer terminates without just cause</p> <ul style="list-style-type: none"> <li>- First 7 days: No notice</li> <li>- Minimum 2 days for daily/weekly or bi-weekly pay</li> <li>- 8 days for monthly pay</li> </ul>
<b>Notice Period - Regular</b>	<p>Managers:</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 1 month notice period</li> <li>- Between 1 to 5 years of employment – 2 months notice period</li> <li>- Over 5 years of employment – 3 months notice period</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 8 days notice period</li> </ul>	<p>Managers:</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 1 month notice period</li> <li>- Between 1 to 5 years of employment – 2 months notice period</li> <li>- Over 5 years of employment – 3 months notice period</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 8 days notice period</li> <li>- Between 1 to 5 years of employment</li> </ul>	<p>Managers:</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 1 month notice period</li> <li>- Between 1 to 5 years of employment – 2 months notice period</li> <li>- Over 5 years of employment – 3 months notice period</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 8 days notice period</li> <li>- Between 1 to 5 years of employment – 1</li> </ul>

	- Between 1 to 5 years of employment – 1 month notice period  - Over 5 years of employment – 2 months notice period	– 1 month notice period  - Over 5 years of employment – 2 months notice period	month notice period  - Over 5 years of employment – 2 months notice period
<b>Severance Pay</b>	-	- Dismissal before contracts natural expiry date: Salary is payable for the remainder of the contract	- Dismissal before contracts natural expiry date: Salary is payable for the remainder of the contract

**Permanent**

Contract Format	Payroll Currency	Probation	Contract Period
Must be written in Arabic, Amazigh or French. Two copies are made and signed by both parties, one copy is sent to staff. A handwritten signature or a qualified signature accepted by the Moroccan system is required.	MAD	Blue collar staff: 15 days White collar staff: 1.5 months Senior level/Managerial level staff: 3 months Probation period can be renewed once for all staff	-

**Termination**

- In Czech Republic the termination process adheres to the following rules:

	Voluntary Resignation	Involuntary Termination	Economic Layoff
<b>Notice Period - Probation</b>	- No notice	If the employer terminates without just cause  - First 7 days: No notice  - Minimum 2 days for daily/weekly or bi-weekly pay  - 8 days for monthly pay	If the employer terminates without just cause  - First 7 days: No notice  - Minimum 2 days for daily/weekly or bi-weekly pay  - 8 days for monthly pay
<b>Notice Period - Regular</b>	Managers:  - Less than 1 year of employment – 1 month	Managers:  - Less than 1 year of employment – 1	Managers:  - Less than 1 year of employment – 1

	<p>notice period</p> <ul style="list-style-type: none"> <li>- Between 1 to 5 years of employment – 2 months notice period</li> <li>- Over 5 years of employment – 3 months notice period</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 8 days notice period</li> <li>- Between 1 to 5 years of employment – 1 month notice period</li> <li>- Over 5 years of employment – 2 months notice period</li> </ul>	<p>month notice period</p> <ul style="list-style-type: none"> <li>- Between 1 to 5 years of employment – 2 months notice period</li> <li>- Over 5 years of employment – 3 months notice period</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 8 days notice period</li> <li>- Between 1 to 5 years of employment – 1 month notice period</li> <li>- Over 5 years of employment – 2 months notice period</li> </ul>	<p>month notice period</p> <ul style="list-style-type: none"> <li>- Between 1 to 5 years of employment – 2 months notice period</li> <li>- Over 5 years of employment – 3 months notice period</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>- Less than 1 year of employment – 8 days notice period</li> <li>- Between 1 to 5 years of employment – 1 month notice period</li> <li>- Over 5 years of employment – 2 months notice period</li> </ul>
Severance Pay	-	<ul style="list-style-type: none"> <li>- 96 hours of salary per year of service for the first five years;</li> <li>- 144 hours of salary per year of service for the next five years;</li> <li>- 192 hours of salary per year of service for the next five years;</li> <li>- 240 hours of salary per year of service for any additional years.</li> </ul>	<ul style="list-style-type: none"> <li>- 96 hours of salary per year of service for the first five years;</li> <li>- 144 hours of salary per year of service for the next five years;</li> <li>- 192 hours of salary per year of service for the next five years;</li> <li>- 240 hours of salary per year of service for any additional years.</li> </ul>

**2025 Public Holiday**

Date	Name
01 Jan	New Year's Day
11 Jan	Anniversary of the Independence Manifesto
14 Jan	Amazigh New Year
31 Mar - 01 Apr	Eid al-Fitr
01 May	Labor Day
06 Jun - 07 Jun	Eid al-Adha
27 Jun	Hijra New Year
30 Jul	Feast of the Throne
14 Aug	Anniversary of the Recovery Oued Ed-Dahab
20 Aug	Anniversary of the Revolution of the King and the People
21 Aug	Youth Day
05 Sep	The Prophet Muhammad's Birthday
06 Nov	Anniversary of the Green March
18 Nov	Independence Day

**Leave**

Leave Type	Entitlement	Notes
Annual Leave	18 working days 24 working days - employees under 18	All staff after 6 months' continuous service with the same employer
Sick Leave	There is no legal maximum days After 180 consecutive days within 365 days, the employer may assume that the employee has resigned and the employment contract in this mode is automatically terminated	All staff with 54 days social security contributions within the last 6 months Paid by employer, but reimbursed by CNSS 100% average salary
Maternity Leave	14 weeks 7 weeks before birth, 7 weeks after	All expectant mothers with 54 days social security contributions within the last 10 months Paid by CNSS – 100% salary
Paternity Leave	3 working days - private sector 115 working days - public sector	All expectant fathers within 1 month of the child's birth Paid by CNSS – 100% salary

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