

## Country Guide > Democratic Republic of the Congo (DRC)

### Cost of Living

Indicative value for a working adult in a city: **Democratic Republic of the Congo (DRC)**

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

Living Requirement	Indicative Amount (CDF)
McDonalds Set Meal	28,700
Monthly Train and Bus Tickets	43,000
3 Bedrooms Rental (City Center)	7,454,400
3 Bedrooms Rental (Outskirt)	2,379,700

Current Inflation Rate: 12.49 %

### Wage

Minimum Wages:

- CDF 14,500 per day

### Median Salary

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

Job Level	Monthly Salary (CDF)
Entry-Level (Fresh Graduate)	214,000
Mid-Level (5 Years)	482,000
Experienced & Managerial Level (10 Years)	871,000
Specialized & Senior-Level (15 Years)	≥ 871,000

Annual Salary Growth: approximately 12.49%

### Statutory Contribution

Occupational Risk insurance covers work-related accidents and occupational diseases.

Employment Contributions (ONEM) supports employment-related programs and services.

Type	Employer Rates	Employee Rates	Notes
National insurance fund (INSS)	13%	5%	All Staffs
Pension insurance	5%	5%	All Staffs
Occupational Risk insurance	1.5%	0%	All Staffs
Family Benefits	6.5%	0%	Provides family allowances to eligible employees.
Professional Training Contributions (INPP)	1% - 3%	0%	3% for state-owned companies and private companies with up to 50 employees, 2% for private companies with 51 to 300

			employees, 1% for private companies with over 300 employees.
Employment Contributions (ONEM)	0.2%	0%	All Staffs

### Other Benefit

Other common employment benefits in DRC include:

- Christmas bonus equivalent to 1 month's salary
- Supplementary health insurance: around 100,000 CDF per month
- Mobile allowance: around 100,000 CDF per month
- Travel allowance: around 150,000 CDF per

### Income Tax

#### Residents

- An individual who has a real, effective, and permanent home available to them, or their domus, their family, their center of vital interests, or their center of business are situated in the DRC.
- Tax period: 1 Jan till 31 Dec
- Filing start date: 1 Jan of the following year
- Filing due date: 30th Apr of the following year

Taxable Income	Rate
Up to 1,944,000	3%
1,944,001 to 21,600,000	15%
21,600,001 to 43,200,000	30%
Above 43,200,001	40%

#### Non-residents

- An individual who spends less than 183 days a year in the DRC, or
- Does not appear in the organization chart, or
- Does not have a business card with the local company name and a local address, or
- No signed lease contract with the local company in the DRC

### Working Hours

#### Statutory

40 hours, maximum 45 hours

up to 8 hours a day, 5 days a week

#### Typical Practice

40 hours per week

8am to 5pm, Monday - Friday

### Overtime

Daily overtime working hours: 5 hours

First 6 hours of the week: receive 30% more than their regular hourly rate

Following 6 hours of the week: receive 60% more than their regular hourly rate

Rest day: receive double than their regular hourly rate

**Employment Contract****Fixed-Term**

Contract Format	Payroll Currency	Probation	Contract Period
Written in French (the official language). Bilingual contracts (French and English) are common in international companies. The contract should be provided within 8 days of the start date. E-signatures are generally accepted.	CDF	1 - 6 months	Should not exceed 2 years and contracts can be renewed once only 1 year if the employee is married and separated from his family, or he is widower/widow or divorced and separated from any children under his custody.

**Termination**

Refer to the employment contract signed.

	Voluntary Resignation	Involuntary Termination	Economic Layoff
<b>Notice Period - Probation</b>	3 working days	3 working days	3 working days
<b>Notice Period - Regular</b>	Depends on the expiration of the contract	Depends on the expiration of the contract	Depends on the expiration of the contract
<b>Severance Pay</b>	No severance pay unless specified in the employment contract.	Severance pay may apply with compensation equivalent to the salary they would have earned until the end of the contract	Severance pay may apply with compensation equivalent to the salary they would have earned until the end of the contract

**Permanent**

Contract Format	Payroll Currency	Probation	Contract Period
Written in French (the official language). Bilingual contracts (French and English) are common in international companies. The contract should be provided within 8 days of the start date. E-signatures are generally accepted.	CDF	1 - 6 months	No minimum duration

**Termination**

Refer to the employment contract signed.

	Voluntary Resignation	Involuntary Termination	Economic Layoff
<b>Notice Period - Probation</b>	3 working days	3 working days	3 working days
<b>Notice Period - Regular</b>	At least 7 working days (half of what the employer would be required to give)	At least 14 working days (increased by 7 working days for every full year of employment)	At least 14 working days (increased by 7 working days for every full year of employment)
<b>Severance Pay</b>	No severance pay unless specified in the employment contract.	Severance pay may apply if the termination is without cause.	Severance pay is typically calculated based on the length of service and the employee's salary.

**2025 Public Holiday**

Public holidays that fall on non-working days, staff get time off in lieu.

Date	Name
01 Jan	New Year's Day
04 Jan	Martyrs' Day
16 Jan	Heroes' Day (Laurent Kabila)
17 Jan	Heroes' Day (Patrice Lumumba)
6 Apr	Kimbangu Day
1 May	Labour Day
17 May	Liberation Day
30 Jun	Independence Day
1 Aug	Parents' Day
25 Dec	Christmas Day

**Leave**

Employees are entitled to statutory leave once they have worked for the employer for at least 1 year

Leave Type	Entitlement	Notes
Annual Leave	Minimum of 12 working days after 1 year of service; increase with 1 day per month for every period of 5 years of service.	Minimum 1 day of leave per full month of services for employees older than 18 years Minimum 1.5 day of leave per full month of services for employees younger than 18 years
Maternity Leave	Female employees are entitled to 14 consecutive weeks of paid maternity leave, 6 weeks prior to childbirth and 8 weeks following it.	Employers cannot terminate an employee during maternity leave To be eligible for paid maternity leave, an employee must have 6 months of continuous service or it will be considered as unpaid leave

Paternity Leave	Entitled to 2 working days after the newborn has been delivered	Paternity leave is not compulsory by DR Congo leave laws however male employees who have become a newborn father are entitled to 2 working days leave
Sick Leave	Entitled for up to 6 months of sick leave	Employees will get paid 2/3 of their regular monthly salary during sick leave

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