

Niger Payroll Tax Guide

2025



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Country Information

- **Tax Year:** January – December
- **Currency:** West African CFA Francs (FCFA or XOF)
- **Tax Authority:** *Direction Générale des Impôts (DGI)* – www.impots.gouv.ne
- **Social Security Fund:** *Caisse Nationale de Sécurité Sociale (CNSS)* – www.cnss.ne
- **National Employment Agency:** *Agence Nationale pour l'Emploi (ANPE)* – www.anpe-niger.ne

Tax on Salaries and Wages (ITS)

The Tax on Salaries and Wages (Impôt sur les Traitements et Salaires – ITS) is a progressive tax applied to income earned from employment in both the public and private sectors.

ITS is deducted at source by the employer and must be remitted to the *Direction Générale des Impôts* (Revenue Authority) no later than 15 days after the end of the month in which the tax was withheld.

Taxable employment income

Taxable employment income includes all forms of remuneration received by an employee, whether in the public or private sector. This covers:

- Salaries and wages.
- Allowances and emoluments.
- Life annuities.
- Benefits in cash or in kind, unless specifically exempt under the law.

Taxable fringe benefits

Fringe benefits refer to non-cash benefits provided by an employer to an employee, such as the use of property or access to services. In Niger, certain fringe benefits are subject to tax on a flat-rate basis.

The following standard monthly values apply:



Housing: Taxed at 20,000 FCFA per month per room, limited to 1/3rd of gross remuneration (taxable employment income), subject to specific rules and conditions.



Telephone: Taxed at 20,000 FCFA per month.



Electricity: Taxed at 50,000 FCFA per month.



Furnishings: Taxed at 1/3rd of the taxable value of the housing/accommodation benefit.



Motor vehicle: Taxed at 20,000 FCFA per month per vehicle.



Food: Taxed at 25,000 FCFA per month.



Domestic services: Taxed at 20,000 per month per domestic worker per month.



Water: Taxed at 15,000 FCFA per month.



Insurance premiums: Premiums paid to authorised insurers in Niger for supplementary pension, end-of-career, or death benefits are exempt up to 20,000 FCFA per month. Any amount exceeding this threshold is taxable.

Exempt employment income

The following categories of employment income are exempt from the Tax on Salaries and Wages (ITS):

- Special allowances intended to cover work-related costs, provided they are used in accordance with their purpose, subject to rules and conditions.
- Family benefits paid by the *Caisse Nationale de Sécurité Sociale (CNSS)* and family assistance allowances granted by public or local authorities.
- Increases in salaries/wages and related allowances based on family responsibilities, up to one-fifth (20%) of the employee's basic salary.
- Retirement and invalidity Pensions.
- Miscellaneous allowances which are linked to retirement and invalidity pensions.
- Arrears and miscellaneous allowances that may be paid by supplementary pension plans.
- Life annuities and temporary allowances paid to victims of industrial accidents or their dependents, under industrial accident legislation.
- Life annuities awarded as court-ordered compensation for bodily harm resulting in permanent, total disability.
- Decorative salary entitlements for holders of the French Legion of Honour, Military Medal, or national honours of Niger.
- Military pensions paid by the French Republic or equivalent annual indemnities.
- Special allowances granted to military personnel in addition to their basic pay.
- Tax rebates and bonuses paid to public administration staff and tax collecting agents.
- Legal and special compensation received upon departure, by employees who have lost their job following dismissal for economic reasons or voluntary departures proposed by the employer.
- Severance pay, received as compensation for material or moral damage if this is determined by a court.
- Indemnities received upon their departure, by retired employees.
- Allowances that may be granted for serving in a desert area.
- Gifts in kind of low value, awarded to employees at family events.

- The salaries of ambassadors and diplomatic agents, consuls and consular agents of foreign nationality posted on the territory of the Republic of Niger, subject to reciprocity.
- Reimbursements of medical expenses.
- Mission expenses.
- The housing/accommodation fringe benefit granted to employees who are required to live at their place of work.
- The food bonus which represents the service allowance paid by mining companies in desert areas.
- The production bonus paid by mining and oil companies.
- Indemnities allocated within the framework of radiation protection by mining companies.
- Fixed hardship allowances for internal service (ISSI) received by the defence and security forces.

Tax deductions

The following tax deductions may be applied to reduce the employee's taxable employment income:



Pension or retirement contributions: Employee contributions are deductible,, limited to 6% of the principal gross remuneration (basic salary and holiday pay).



Expatriate allowance deduction: A 17% deduction is allowed for expatriate employees on the combined value of basic salary, holiday pay, and expatriation allowance. To qualify, the expatriation allowance must equal at least 40% of the principal gross remuneration (basic salary and holiday pay).



Professional expenses: A flat-rate deduction of 13% applies to the taxable salary, calculated after deducting allowable pension contributions and any qualifying expatriate allowance.

Family charge abatement

Employees in Niger may claim a family charge abatement based on the number of recognised dependants, limited to a maximum of seven.

This abatement is applied as a percentage to the gross taxable income (i.e. employment income after allowable tax deductions), rounded down to the nearest thousand FCFA, to determine the net taxable income.

The following qualify as dependants:

- Children, up to a maximum of six, who meet any of the following conditions:
 - Unmarried minors aged 21 or under.
 - Single individuals of any age who are invalids.
 - Single individuals aged 25 or under who are still studying.
- Foster children, where the parent in charge is deceased or mentally incapacitated, provided a family council report is issued by a judicial authority.
- A spouse with no income.

The applicable percentage depends on the number of qualifying dependants, as shown below:

Number of dependants	Abatement percentage
1	5%
2	10%
3	12%
4	13%
5	14%
6	15%
7	30%

Tax rates: Payroll ITS

The following graduated tax rates apply to an individual's monthly taxable employment income:

Monthly taxable employment income (FCFA)	Rates of tax
0 - 25,000	1%
25,001 – 50,000	2%
50,001 – 100,000	6%
100,001 – 150,000	13%
150,001 – 300,000	25%
300,001 – 400,000	30%
400,001 – 700,000	32%
700,001 – 1,000,000	34%
1,000,001 and above	35%

Apprenticeship Tax

The Apprenticeship Tax is a statutory contribution imposed on all employers in Niger, except for those exclusively in the teaching profession. It is intended to support apprenticeship programmes and vocational training initiatives.

Contribution rate



The tax rate is set at 3% for both nationals and expatriates, borne by the employer

Contribution base

The tax is levied on the total cash remuneration paid to employees, including salaries, wages, allowances, and fees, as well as the assessed value of benefits in kind, using the same valuation rules as those for income tax on salaries and wages.

The following items are deductible from the taxable base, subject to a maximum of 50% of the total base, as provided under Article 129 of the General Tax Code. These include:

- Remuneration paid to Nigerien employees by new companies for their first financial year.
- Training costs incurred by the employer.
- Salaries of technicians responsible for training apprentices and adults in skill development, excluding any other work.
- Grants, scholarships, and allowances for studies or training programs.
- Grants paid by employers to establishments or organizations authorised to provide technological or professional training on their behalf.
- Wages paid to apprentices under apprenticeship contracts, for all employers.
- Net amount of remuneration granted concerning contracts with undetermined employment periods that were signed during the considered year.
- The net amount of remuneration granted under fixed-term contracts of at least one year, signed during the considered year, for individuals under 40 years.

Caisse National de Sécurité Sociale (CNSS)

The Caisse Nationale de Sécurité Sociale (CNSS) is Niger's National Social Security Fund. It administers the country's social security system and provides coverage for key benefits such as retirement pensions, disability benefits, maternity benefits, and healthcare. Its core aim is to offer financial protection to employees and their families in events such as illness, disability, childbirth, or retirement.

Contribution base

Social security contributions are calculated on the employee's total earnings, including salaries and wages, regardless of whether the employee qualifies for or receives social security benefits.

However, certain items are excluded from the contribution base:

- Compensation for dismissal and for wrongful termination of the employment contract which is intended to repair damage and does not have the character of salary.
- Transport allowances.

- Professional expenses representing the reimbursement of expenses incurred by the worker in the exercise of his professional activity (e.g. mission or travel expenses).
- Tool allowance.
- Basket allowance.
- Soil allowance.
- Family and maternity benefits.

The minimum contribution base is the national minimum wage (SMIG) in effect. The maximum base is capped at 6,000,000 FCFA annually (i.e. 500,000 FCFA per month).

Contribution rates

CNSS contributions are shared between the employer and employee, based on the applicable branch:

Branch	Employee contribution rate	Employer contribution rate
Family	-	4.9%
Occupational injury and professional illness	-	1.75%
Pension	5.25%	9.75%

Employers must provide a statement of names and a declaration of wages to support the payment of their contributions. These forms are supplied by the CNSS and contain all the necessary information to verify the accuracy of the statements of contributions due.

National Agency for the Promotion of Employment (ANPE)

The Agence Nationale pour l'Emploi (ANPE) is Niger's National Employment Agency, responsible for employment promotion and workforce development initiatives.

As of 1 January 2024, employers in the private and para-public sectors are required to contribute to ANPE to support national employment programmes.

Contribution rate



The contribution is set at 1% of payroll, payable by employers.

Employers must remit ANPE contributions to the Direction Générale des Impôts (DGI) no later than the 15th of the month following the month in which the payroll was processed.

Compliance Repository Shortcuts

Shortcut	Navigation path
 Payroll Tax Guide	In-product: Navigate to How can we help? via your profile icon > PaySpace Wisdom > Africa > Compliance Digital Tools > select the country. Alternatively, from PaySpace by Deel website > Resources > Africa Tax Guides
 Compliance News	In-product: Navigate to How can we help? via your profile icon > PaySpace Wisdom > Africa > Compliance News
 Digital Tools	In-product: Navigate to How can we help? via your profile icon > PaySpace Wisdom > Africa > Compliance Digital Tools > select the country
 FAQ Articles	In-product: Navigate to How can we help? via your profile icon > PaySpace Wisdom > Africa > Select the relevant topic.
 Product User Guide	In-product: Navigate to How can we help? via your profile icon > PaySpace Wisdom > Africa > Compliance Product User Guides > select the country
 Preliminary Notes	In-product: Navigate to What's New > Preliminary Notes > Legislation changes
 Release Notes	In-product: Navigate to What's New > Release Notes > Legislation changes
 Tax Alerts	In-product email distributed to customers
 Compliance Pop-up Notifications	In-product pop-up notification when logging into PaySpace by Deel with a compliance notice specific to a country

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