



NAVIGATING EMPLOYMENT TRANSFERS : FOREIGN AND RWANDAN EMPLOYEES

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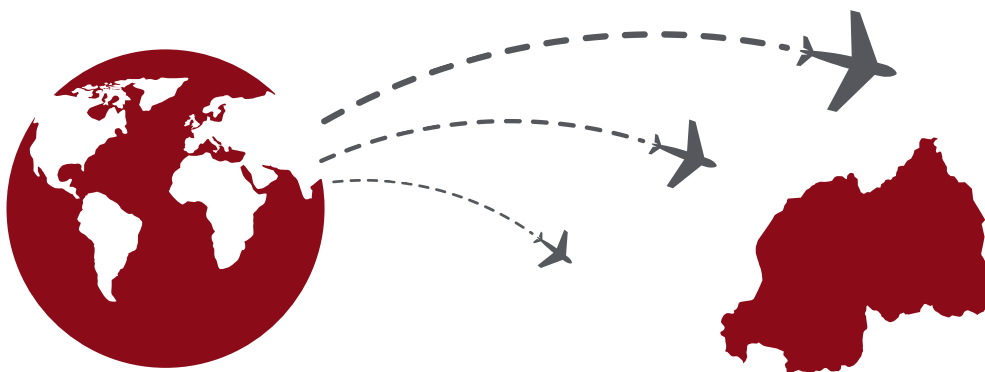
FOREIGN EMPLOYEES TRANSFERRED TO RWANDA

Foreign employees transferred to Rwanda may continue contributing to their home country's pension scheme for up to 12 months. During this period, they are exempt from contributing to Rwanda's pension system. After the 12-month exemption, foreign employees must register with and contribute to the Rwandan pension scheme, in compliance with national regulations.

Additionally, all benefits provided to foreign employees while working in Rwanda are subject to taxation under Rwandan law. These benefits are typically outlined in a transfer agreement between the company/organization, as the host Employer, and the transferred Employee.

To facilitate skill development and ensure long-term capacity building, the Company/ organization is required to prove that the position held by the foreign employee is listed on Rwanda's occupation demand list or that a labour market test demonstrated the absence of a suitable Rwandan candidate. Furthermore, during their tenure—generally two (2) years—the foreign employee is obligated to train company's/Organization's existing Rwandan staff in the same skills, ensuring that these skills become readily available in the local labor market and reducing the need for future outsourcing.

Under this arrangement, the foreign employee works for the Company/Organization and actively contributes to knowledge transfer, aligning with the organization's strategic goals of capacity building and development.



RWANDAN EMPLOYEES TRANSFERRED ABROAD

When Rwandan employees are transferred to work in other countries while remaining on the Rwandan Company's payroll, specific considerations apply. Rwandan Company/ Organisation continues to remit taxes in Rwanda and may maintain pension contributions for up to 12 months. Benefits provided to these employees while abroad, as stipulated in their contracts, are governed by the legal framework of the host country.



REGULATORY FRAMEWORK FOR EMPLOYING FOREIGN NATIONALS IN RWANDA

The employment of foreign nationals in Rwanda is governed by **Ministerial Order n° 02/MIFOTRA/23 of 01/08/2023**, which outlines jobs reserved for Rwandan citizens and permits foreigners to occupy specialized roles where local expertise is unavailable. Eligible roles include technical experts, project managers, and specialized consultants.

Foreign employees must obtain the appropriate visas and work permits to work in Rwanda. Temporary or permanent permits are issued based on the nature of the employment. Employees of international organizations can apply for a visa online or upon arrival. Those with employment contracts exceeding 90 days are required to apply for a temporary residence permit within 15 working days of entering Rwanda. This permit, valid for two years and renewable, is issued by the Directorate General of Immigration and covers both self-employed individuals and employees.



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