



BE RWANDA WISE · DOING BUSINESS IN RWANDA

The guide for foreign and Rwandan investors

Chapter 4 of 11

Employment, HR & Immigration

Rwanda's labour code is short and employee-protective, and most of its detail now sits in Ministerial Orders issued in 2020 and 2023 and in a run of social security reforms since December 2024 that doubled the pension rate from 2025 and set it rising each year from 2027 to 2030. Foreign staff need a permit from the Directorate General of Immigration and Emigration, and since 2023 many roles first require a labour-market test against the Occupation in Demand List. This chapter sets out the rules for employers, foreign and Rwandan, as they stand at 10 October 2026.

Reviewed 10 October 2026. Prepared by a commercial lawyer with over 30 years' international experience. Legal and tax information, not legal advice. Rates, thresholds and procedures change: confirm anything important with the relevant authority or an advocate registered with the Rwanda Bar Association before you act. Laws are published in Kinyarwanda, English and French in the Official Gazette; check the official text before relying on a translation.

Read online, with live updates, links and Rwandabot: <https://bewiseapps.com/doing-business-in-rwanda/employment-hr-and-immigration/>

© Be Wise Apps

Contents

4 Chapter overview

4.1 Employment contracts and probation

4.2 Working hours, leave and holidays

4.3 Wages, minimum wage and payroll

4.4 Social security: RSSB contributions

4.5 Work and residence permits

4.6 Visas and entry

4.7 Termination, severance and redundancy

4.8 Workplace rules, unions and disputes

Legal and tax information, not legal advice. Rates, thresholds and procedures change: confirm anything important with the relevant authority or an advocate registered with the Rwanda Bar Association before you act. Laws are published in Kinyarwanda, English and French in the Official Gazette; check the official text before relying on a translation.

Employment, HR & Immigration

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

AT A GLANCE

Governing law

- [Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda, as amended by Law N° 027/2023 of 18/05/2023](#)
- [Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023 on working hours, and Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023 on occupational health and safety, employees' and employers' organisations, child employment, employment of a foreigner and leave](#)
- [Law N° 05/2015 of 30/03/2015 governing the organisation of pension schemes, with Presidential Order N° 086/01 of 12/12/2024 determining the contribution rate to mandatory pension scheme](#)
- [Law N° 003/2016 of 30/03/2016 establishing and governing maternity leave benefits scheme, as amended by Law N° 049/2024 of 04/06/2024](#)
- [Prime Minister's Order N° 001/03 of 16/02/2026 related to the community-based health insurance scheme contributions](#)
- [Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda, with Ministerial Order N° 06/01 of 29/05/2019 relating to immigration and emigration](#)
- [Law N° 006/2021 of 05/02/2021 on investment promotion and facilitation: Article 14 and Annexes XXI and XXII on visas, permits and foreign hires](#)

Key figures

Standard working week (private sector)	40 hours, since 1 January 2023
--	---------------------------------------

Who you will deal with

- Ministry of Public Service and Labour (MIFOTRA): labour policy and the Ministerial Orders on hours, leave, contracts, foreign employment and gross misconduct; receives collective disputes
- Labour Inspectorate at district and national level: inspections without notice, conciliation of individual disputes, receipt of rules of procedure and redundancy notices, administrative fines
- Rwanda Social Security Board (RSSB): pension, occupational hazards, maternity leave benefits, the RAMA medical scheme, collection of community-based health insurance contributions and the voluntary Ejo Heza scheme
- Rwanda Revenue Authority (RRA): Pay As You Earn (PAYE) withholding and declarations
- Directorate General of Immigration and Emigration (DGIE), through IremboGov: visas, work and residence permits, and the labour-market test decision for foreign hires
- Rwanda Development Board (RDB): visa and permit facilitation for registered investors under Article 14 of the Investment Code

What changed in 2024–26

- Law N° 049/2024 of 04/06/2024, with effect from 2 August 2023, fixed the 14-week maternity leave cost split (employer 6 weeks, RSSB 8 weeks), added rules for stillbirth and

Annual leave	18 working days a year, plus 1 day per 3 years' service, capped at 21
Maternity / paternity leave	14 weeks (RSSB reimburses 8) / 7 calendar days
Pension contribution	12% of gross pay (6% + 6%) in 2026; 14% from 1 January 2027; 20% by 2030
Other payroll contributions	Maternity 0.6% (0.3% + 0.3%); occupational hazards 2% (employer); CBHI 0.5% of net pay (employee)
PAYE	0% to RWF 60,000 a month, then 10%, 20%, and 30% above RWF 200,000
Statutory minimum wage	No Ministerial Order in force at 10 October 2026
Notice / minimum terminal benefits	15 or 30 days / 2 to 7 months' average salary

premature birth, and required registration with RSSB within seven days of the first hire.

- Ministerial Order N° 008/24/10/TC of 03/12/2024 replaced the 2016 list of allowances excluded from the pension base; transport allowance is no longer excluded.
- Presidential Order N° 086/01 of 12/12/2024 raised the pension contribution from 6% to 12% from 1 January 2025, rising by two points each 1 January from 2027 to 20% in 2030.
- Presidential Order N° 002/01 of 05/02/2025 increased pension and occupational hazards benefits paid by RSSB.
- Prime Minister's Order N° 001/03 of 16/02/2026, published on 23 February 2026, restated the 0.5% community-based health insurance contribution on employees' net salary, payable monthly by the 15th, and set contributions from health insurers, telecommunications companies and petroleum traders, with banks and motor insurers reported as new contributors.

Who this applies to. The Labour Law applies to foreign employees exactly as to Rwandans unless a treaty ratified by Rwanda provides otherwise, and every employee, whatever their nationality, must be registered with RSSB and taxed under PAYE. The differences for foreign staff are immigration rules: a written contract, a DGIE permit, and for most roles a labour-market test, a skills-transfer plan and permit fees. Citizens of East African Community (EAC) partner states still need a permit but pay no permit fee, and a registered investor of at least USD 250,000 may hire three foreigners without proving a skills shortage. A foreign-owned company employing Rwandans has no extra labour duties beyond those of a Rwandan-owned one.

How Rwanda regulates employment

Employment in Rwanda's private sector rests on one statute, **Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda**, as amended by Law N° 027/2023 of 18/05/2023, and on a set of Orders of the Minister of Public Service and Labour (MIFOTRA) that fill in its framework. Ministerial Orders N° 001/19.20 to 009/19.20 of 17/03/2020 deal with labour inspection, gross misconduct, employee representatives, essential services, the core elements of a written contract and funeral allowances. Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023 set the 40-hour week, and Ministerial Order N° 02/

MIFOTRA/23 of 01/08/2023 covers occupational safety, trade unions, child employment, the employment of foreigners and leave. The public holidays are fixed by Presidential Order N° 062/01 of 19/10/2022.

The Labour Law is short, at 126 articles, and leaves room for contract, the rules of procedure of the enterprise and collective agreements, which may improve on it but not reduce its protections. It applies to foreign employees as it does to Rwandans unless a treaty provides otherwise. Enforcement is mainly administrative: labour inspectors at district and national level may enter workplaces without notice, conciliate disputes and impose fines, and an employment claim normally passes through the inspector before it reaches the labour chamber of the Intermediate Court.

Hiring: contracts, hours and leave

An employment contract is either fixed-term or indefinite. It may be unwritten for no more than 90 consecutive days, must be written for a foreign employee, and when written must contain the 17 core elements listed in Ministerial Order N° 007/19.20 of 17/03/2020, in a language both parties understand. Probation is capped at three months, extendable once by up to three months after a written evaluation, and a failed probation ends without notice or terminal benefits. Variation needs consent, contracts survive a change in the employer's legal status, and the disciplinary sanctions are limited to a warning, a reprimand, up to eight working days' unpaid suspension and dismissal.

Since 1 January 2023 the private-sector working week has been **40 hours**, with a one-hour daily break and at least 24 hours' weekly rest. Overtime is compensated first by equal time off within 30 days and otherwise paid in the next month, at the gross hourly rate unless the contract sets a different rate; the 2023 Order provides no premium for night, weekend or holiday work. Annual leave is 1.5 working days a month, rising by a day for every three years' service to a cap of 21 working days. Maternity leave is 14 weeks, of which RSSB reimburses eight, paternity leave is seven calendar days, and Rwanda has fifteen public holidays, including Umuganura on the first Friday of August and the two Eid holidays.

Paying staff: wages, PAYE and social security

Article 68 of the Labour Law requires the Minister to set a minimum wage by Order, but no such Order was in force at 10 October 2026, so there is no operative statutory minimum wage for the private sector. Pay must be made into the bank or financial-institution account the employee nominates in writing, deductions for loans, court orders and voluntary assignments may not exceed half the salary, and unpaid salary is time-barred after two years. The employer withholds PAYE under Law N° 027/2022 of 20/10/2022 establishing taxes on income at 0%, 10%, 20% and 30% on monthly employment income, and declares and pays it to the Rwanda Revenue Authority (RRA) within 15 days after the end of the month or, for smaller employers, the quarter.

Every employee, of any nationality, must be registered with the **Rwanda Social Security Board (RSSB)**. The mandatory contributions on a private-sector payroll are the pension contribution of 12% of gross pay, shared equally, which rises to 14% on 1 January 2027 and by two points a year to 20% in 2030; the maternity contribution of 0.6%, shared equally; the occupational hazards contribution of 2%, paid by the employer alone; and the community-based health insurance contribution of 0.5% of the employee's net salary. Declarations and payment are due by the 15th of the following month, and late pension

contributions carry a penalty of 1.5% a month that never becomes time-barred. For an employer budgeting for 2027, the employer's own share of these contributions rises from 8.3% to 9.3% of gross salary.

Foreign staff: permits, the labour-market test and visas

A foreigner who works in Rwanda needs a residence permit authorising the work, issued by the **Directorate General of Immigration and Emigration (DGIE)** under Law N° 57/2018 of 13/08/2018 on immigration and emigration and Ministerial Order N° 06/01 of 29/05/2019, and applied for online through IremboGov within 15 working days of entry or of signing the contract in Rwanda. Since 2023, Ministerial Order N° 02/MIFOTRA/23 has required an employer recruiting a foreigner for a role not on the Occupation in Demand List in its Annex 3 to advertise the post to Rwandans for at least two weeks on the national job portal, report the result to DGIE, which replies within 15 working days, and provide a skills-transfer plan. Employment permits generally cost RWF 150,000, citizens of East African Community (EAC) partner states pay no permit fee, and overstaying or employing a foreigner without a permit carries fines and, for the employer, criminal liability.

The Law N° 006/2021 of 05/02/2021 on investment promotion and facilitation eases this for investors: a registered investor of at least USD 250,000 may hire three foreigners without proving a skills shortage, and a talent-intensive headquarters or regional office may recruit the foreign staff it needs if at least 30% of its professional staff are Rwandan. Visas are available on arrival to all nationalities, with fees waived for 30 days for nationals of African Union, Commonwealth and Francophonie states, but no visitor visa authorises work.

Ending employment and resolving disputes

An indefinite contract may be terminated only for legitimate reasons, with written notice stating the reasons of 15 days in the first year of service and 30 days after that. Gross misconduct, defined by a Ministerial Order listing acts such as theft, fraud and sexual harassment, allows dismissal without notice, with written grounds given within 48 hours of the evidence. Economic or technological dismissals require the employee representatives and the labour inspector to be informed and a fair selection, and give the dismissed employee a priority right to re-hire for six months. Terminal benefits of two to seven months' average salary are due after twelve months' service on dismissal for economic, technological or health reasons, payable within seven working days, and damages for unfair dismissal are three to six months' salary, or up to nine months' net salary for employees with more than ten years' service.

Enterprises with five or more employees must adopt rules of procedure and send them to the labour inspector, and those with ten or more hold elections of employee representatives. Individual disputes go first to the employee representatives and the district labour inspector, then to the labour chamber of the Intermediate Court, with appeal to the High Court; claims under the Labour Law are time-barred after two years.

How to use this chapter

Read the chapter in the order a new employer meets the issues. Start with [Employment contracts and probation](#) before issuing the first offer letter, then [Working hours, leave and public holidays](#) for the timetable and leave policy. [Wages, minimum wage and payroll](#) and [Social security: RSSB contributions](#) together set out the cost of each employee and the monthly filings, and should be read with the tax chapter's [Personal income tax, PAYE and expatriates](#).

For foreign staff, read [Work permits and residence permits](#) at least two months before the intended start date, because the labour-market test alone can take five weeks (a two-week advertisement and up to 15 working days for DGIE's reply), and [Visas and entry](#) for business visitors and investors. Before ending any contract, read [Termination, severance and redundancy](#), and for rules of procedure, unions, inspections and claims, [Workplace rules, unions and labour disputes](#). Each section closes with the related Be Rwanda Wise FAQs, official sources and a question you can put to Rwandabot, the AI legal-information chatbot, about your own facts. The rates and figures are stated at 10 October 2026; the pension rate changes on 1 January 2027, and new social security laws are expected, so check the position again for 2027 payrolls.

OFFICIAL SOURCES

- RwandaLII: Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda (Official Gazette n° Special of 06/09/2018) — <https://rwandalii.org/akn/rw/act/law/2018/66/eng@2018-09-06/source.pdf>
- Ministry of Justice, Official Gazette n° Special of 30/05/2023: Law N° 027/2023 of 18/05/2023 amending Law N° 66/2018 — <https://www.minijust.gov.rw/index.php?elD=dumpFile&t=f&f=69353&token=f50dfcf4a6d18318dc084568ce42d41b10011d67>
- Rwanda law portal (amategeko.gov.rw): Ministerial Order N° 007/19.20 of 17/03/2020 determining core elements of a written employment contract — <https://www.amategeko.gov.rw>
- Ministry of Public Service and Labour (MIFOTRA): labour laws and Ministerial Orders — <https://www.mifotra.gov.rw>
- Ministry of Justice, Official Gazette n° Special of 13/06/2023: Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023 on working hours — https://www.minijust.gov.rw/fileadmin/user_upload/Minijust/Official_gazettes_2/____2023_Official_Gazettes/____June/OG_n____Special_of_13.06.2023__Amasaha_akazi____Abakozi_ba_Leta_bagengwa_amasezerano_umurimo.pdf
- Official Gazette n° Special of 02/08/2023: Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023, including maternity, paternity and circumstantial leave — <https://www.ncda.gov.rw/index.php?elD=dumpFile&t=f&f=72604&token=7d53f2f1422318ddb017c71d0bfea065ecd453b8>
- Rwanda Social Security Board: maternity leave benefits scheme — <https://www.rssb.rw>
- Rwanda Revenue Authority: Law N° 027/2022 of 20/10/2022 establishing taxes on income, Articles 16 to 18 and 56 to 59 — https://www.rra.gov.rw/fileadmin/user_upload/Income_Tax_law_of_2022.pdf
- Rwanda Revenue Authority: Basic Information on Rwanda Taxation System (November 2025) — https://www.rra.gov.rw/fileadmin/Folder_for_2025/BASIC_INFORMATION_version_2025.pdf
- Rwanda Social Security Board: pension reform FAQs — <https://www.rssb.rw/>
- DGIE: Ministerial Order N° 06/01 of 29/05/2019 relating to immigration and emigration (Annexes I, II and IV) — https://www.migration.gov.rw/fileadmin/user_upload/pdf_files/ministerial_order_relating_to_immigration.pdf
- RwandaLII: Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda — <https://rwandalii.org/akn/rw/act/law/2018/57/eng@2018-09-20/source.pdf>
- DGIE: Permits, general information and employment permits — <https://www.migration.gov.rw/our-services/permit/general-information>
- IremboGov: How to apply for a permit — <https://support.irembo.gov.rw/en/support/solutions/articles/47001199573-how-to-apply-for-a-permit>
- Rwanda Law Portal (amategeko.gov.rw): Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation — <https://amategeko.gov.rw>
- DGIE: Visa on arrival — <https://www.migration.gov.rw/visa-on-arrival>
- DGIE: Visitors visa — <https://www.migration.gov.rw/visa/visitors-visa>
- IremboGov: online visa and permit applications — <https://irembo.gov.rw>
- Official Gazette N° Special of 19/03/2020: Ministerial Orders N° 001/19.20 to 009/19.20 of 17/03/2020 (gross misconduct, employee representatives, funeral allowances) — <https://www.policyvault.africa/wp-content/uploads/policy/RWA426.pdf>
- Official Gazette N° Special of 02/06/2018 (MINIJUST): Law N° 30/2018 of 02/06/2018 determining the jurisdiction of courts — https://minijust.gov.rw/fileadmin/user_upload/Minijust/Official_gazettes_2/____2018_Official_Gazettes/Special_of_02.06.2018.pdf
- Rwanda Judiciary: courts and electronic filing — <https://www.judiciary.gov.rw>

Employment contracts and probation: who the Labour Law covers, fixed-term and indefinite contracts, the 17 core elements of a written contract, written contracts for foreign staff, probation, variation, suspension and discipline

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda, as amended by Law N° 027/2023 of 18/05/2023, recognises only fixed-term and indefinite employment contracts (Article 11) and governs foreign employees as it does Rwandans unless a treaty ratified by Rwanda provides otherwise (Article 12).
- An unwritten employment contract may not run for more than 90 consecutive days (Article 11), a foreign employee must be given a written contract (Article 12), and every employer must give the employee an employment contract and a copy of it (Article 39).
- Ministerial Order N° 007/19.20 of 17/03/2020 lists 17 core elements every written employment contract must contain, adds four more for work abroad, and requires the contract to be drafted in an official language both parties understand or, failing that, in two languages.
- Probation may not exceed three months and may be retaken once for up to three further months after a written evaluation notified to the employee; a failed probation ends the contract without notice or terminal benefits, and no notice may be given during probation (Articles 13 and 24 of the Labour Law).
- A contract may be varied only by mutual consent and transferred to another employer only with the employee's consent, survives a change in the employer's legal status, and may be suspended for up to 30 days unpaid for an administrative investigation or for up to 90 days a year for economic or technical reasons (Articles 14, 15, 16, 20 and 21).
- The disciplinary sanctions open to an employer are an oral warning, a written reprimand, suspension without pay for no more than eight working days, and dismissal (Article 42 of the Labour Law).

The Labour Law and who it covers

Private-sector employment in Rwanda is governed by **Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda** (the Labour Law), published in the Official Gazette on 6 September 2018, which repealed the 2009 labour law. It was amended by Law N° 027/2023 of 18/05/2023, which moved the rules on working hours into a Ministerial Order, added protection against dismissal for pregnancy and recast maternity leave. Much of the detail sits in Orders of the Minister of Public Service and Labour

(MIFOTRA): the core elements of a written contract are in Ministerial Order N° 007/19.20 of 17/03/2020, working hours in Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023, and leave, foreign employment and occupational safety in Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023.

Under Article 2 the Labour Law applies to employment relations under an employment contract in the private sector, to public-service staff employed on contract unless their own statutes provide otherwise, to apprentices and interns, to self-employed persons for occupational health and safety, and to informal-sector workers for the rights it lists. Article 3(2) defines an employment contract as an agreement under which the employee undertakes to work **under the authority of the employer in return for remuneration**. There is no separate statutory test for independent contractors, so the label the parties use matters less than the reality of control and pay. A consultant who works set hours under a manager's instructions for a monthly fee is likely to be treated as an employee, with the Pay As You Earn (PAYE), Rwanda Social Security Board (RSSB) and labour-law consequences that follow; the tax side is covered in [Personal income tax, PAYE and expatriates](#).

Article 11 allows an employee to hold contracts with more than one employer, provided they do not compromise one another. Article 12 applies the Labour Law to foreign employees unless a treaty ratified by Rwanda provides otherwise; the right to work itself is a matter for the immigration laws and the Directorate General of Immigration and Emigration (DGIE), explained in [Work permits and residence permits](#).

Fixed-term or indefinite: the only two forms

Article 11 of the Labour Law states that an employment contract can be for a **fixed term** or **indefinite**. There is no third statutory category: a contract to complete a defined task is, in law, a fixed-term contract whose term is set by reference to the task, and it should state an end date or an objectively identifiable end event. The Be Rwanda Wise FAQ on contract contents has referred to task-based contracts as a separate category; that is not correct under the current Law.

A fixed-term contract ends automatically when its term expires (Article 28). It may end earlier by mutual consent, and a party who wishes to end it early on its own initiative must have legitimate reasons. Where the term expires and the employee continues to work without a written renewal, Article 28 provides that the employee is paid for the days actually worked, which leaves both sides uncertain about notice, leave and terminal benefits; renew in writing before expiry. The Labour Law itself sets no maximum length for a fixed-term contract and no limit on the number of renewals, but repeated short renewals for a permanent role invite the argument that the real relationship is indefinite and that non-renewal is a dismissal requiring legitimate reasons.

An indefinite contract may be terminated only for legitimate reasons and with the notice and procedure that the Labour Law requires (Articles 24 to 27). Notice periods, gross misconduct, terminal benefits and damages for unfair dismissal are in [Termination, severance and redundancy](#).

Written or unwritten, and in what language

A Rwandan employment contract may be written or unwritten, and its existence may be proved by any means (Article 11). But an **unwritten contract may not exceed 90 consecutive days**, so any engagement intended to last longer must be put in writing. A foreign employee working in Rwanda must always be given a written contract (Article 12), and DGIE will in any event require the signed contract with the permit application. Article 39 lists among the employer's main duties providing the employee with an employment contract and its copy, paying the agreed salary on time, affiliating the employee to the social security body and notifying the labour inspector of any work-related accident or death.

Article 4 of Ministerial Order N° 007/19.20 requires the contract to be drafted in one of the official languages that both the employee and the employer understand. If they do not share a language, the contract is drafted in two languages, one understood by each. A foreign-owned company whose managers work in English and whose staff work in Kinyarwanda should therefore expect to issue bilingual contracts, and should state which version prevails only to the extent that doing so does not deprive the employee of a text he or she understands.

Statutory minimums override less favourable contract terms: an employment contract, the rules of procedure of the enterprise and any collective agreement may improve on the Labour Law but not reduce its protections. Contracts concluded before the Labour Law came into force in 2018 remained valid, but Article 123 required any clause contrary to it to be brought into conformity within twelve months; an old group template that was never updated may still carry clauses the Law has overridden.

The 17 core elements of a written employment contract (Ministerial Order N° 007/19.20, Articles 2 and 3)

#	Core element	Drafting note
1	Identification of the employee and the employer	Use the employer's registered name and company code from RDB's register, and the employee's national ID or passport number.
2	Purpose of the contract	State the role being filled.
3	Obligations of the contracting parties	Cross-refer to the rules of procedure where the enterprise has them.
4	Duration of the contract	Fixed term with an end date, or indefinite (Article 11 of the Labour Law).
5	Nature of the employment	For example full-time or part-time, permanent or seasonal.
6	Category or level of employment	Relevant to transfers: an employee cannot be moved to a lower level without consent (Article 17).
7	Place of work	Name the district or site; mobility clauses must respect Article 17.

#	Core element	Drafting note
8	Probation period	No more than three months, renewable once after a written evaluation (Article 13).
9	Working hours	No more than 40 hours a week in the private sector (Ministerial Order N° 01/MIFOTRA/23).
10	Salary and fringe benefits	Gross salary, allowances and benefits in kind; these drive the PAYE and RSSB bases.
11	Deductions from salary	PAYE, pension, maternity and community-based health insurance contributions, and any agreed deductions.
12	Date and place of payment of salary	Salary is paid into the account the employee nominates in writing (Article 67).
13	Overtime remuneration	If silent, overtime is paid at the gross hourly rate (Article 18 of the 2023 Order).
14	Procedure for transfer of the employee	Same level and pay unless the employee consents (Article 17).
15	Dispute settlement procedure	Internal steps, then the labour inspector and the courts (section 4.8).
16	Procedures for termination	Notice of 15 or 30 days in writing with reasons (Article 24).
17	Date of commencement	Starts the clock for probation, leave and service-related benefits.
Abroad (Art. 3)	Period of service abroad; currency of pay; repatriation terms; place and procedure for paying social security contributions	Required where the employee is required to work outside Rwanda.

Probation

Article 13 of the Labour Law caps the **probation period at three months**. After a written evaluation of the employee's performance, notified to the employee, the employer may for valid reasons related to the nature of the work, the employee's performance or conduct decide that the employee retakes probation for a further period of no more than three months. The maximum total is therefore six months, and only where the extension rests on a documented, notified evaluation. A contract clause providing for a six-month probation from the outset does not satisfy Article 13.

If probation is conclusive, the employer confirms the employment in writing immediately. If the written, notified evaluation shows that the employee is not competent, the employer may terminate the contract **without notice**, paying only the salary for the work done; no terminal benefits are due. The safeguard is procedural: without a written evaluation notified to the employee, a termination during probation is exposed to challenge as an unfair dismissal. Article 24 adds that no notice can be given during probation, so an employer cannot serve ordinary notice to run out in the probation period.

An employee re-employed by the same employer for the same job position is not subject to probation again. Annual leave starts to accrue from the first day, and Article 46 counts the probation period towards the twelve months of service after which a new recruit may take annual leave (Working hours, leave and public holidays).

Changing the contract: variation, transfer and change of ownership

Either party may propose a change to the contract, but a variation takes effect only by **mutual consent** (Article 14). Article 17 requires the employee to occupy the position applied for, but allows the employer, in the enterprise's interests, to move the employee to a different position at the same level without reducing salary or benefits; a move to a lower level or lower pay needs the employee's consent. A contract cannot be transferred to another employer without the employee's consent (Article 16), which matters for intra-group moves and for outsourcing.

Where the employer's legal status changes, for example on a merger, a conversion of a branch into a subsidiary or a sale of the business, Article 15 provides that employment contracts in progress remain valid between the new employer and the existing employees, and may be terminated only under the conditions of the Labour Law. A buyer of a Rwandan business therefore inherits its workforce and their accrued service; see Acquiring a Rwandan company. Where an employer subcontracts part of its work, Article 23 requires the subcontract to guarantee payment of the subcontractor's employees' salaries and social security contributions.

Suspension and discipline

Article 18 lists the grounds on which a contract is suspended rather than terminated: a lawful strike or lockout; a disciplinary lay-off of up to eight working days; imprisonment or provisional detention of the employee for no more than six months; suspension of the enterprise's activities for economic or technical difficulties or for force majeure; and suspension for an administrative investigation. The contract, the rules of procedure and a collective agreement may add other grounds.

During an **administrative investigation** that could lead to a sanction, the employer may suspend the employee in writing for no more than 30 days without pay, but the salary is calculated and retained; if the employee's innocence is established, the employer reinstates the employee and pays the retained salary (Article 20). For **economic or technical reasons**, an employee may be laid off for no more than 90 days in total in any one year; when that period expires the employee is considered dismissed and receives terminal benefits (Article 21).

Article 42 fixes the scale of disciplinary sanctions, subject to more favourable provisions in a collective agreement, the rules of procedure or the contract: an oral warning, a written reprimand, temporary suspension without pay for no more than eight working days, and dismissal. An employer cannot invent other sanctions, such as fines or demotion, by contract. Acts amounting to gross misconduct are listed in a Ministerial Order and are covered in [Termination, severance and redundancy](#); the rules of procedure every enterprise with five or more employees must adopt are in [Workplace rules, unions and labour disputes](#).

Apprentices, interns and secondees

The Labour Law recognises two training contracts. An **apprenticeship contract** is one under which the head of an enterprise teaches a person professional skills, or arranges for others to do so, for an agreed fixed period and issues an apprenticeship certificate (Article 35). An **internship contract** lets a person gain work experience to apply skills acquired in formal education (Article 36). Article 37 leaves their nature to a Ministerial Order. An internship that is in substance a junior job, with output expected and no training content, risks being treated as an employment contract.

Foreign staff seconded by a group company remain subject to the Labour Law while they work in Rwanda, need a permit, and must have a written contract with the capacity-building duties that the 2023 Order on foreign employment requires. For pension purposes, a secondment of no more than twelve months leaves the employee in the home scheme under Article 4 of Law N° 05/2015 of 30/03/2015 governing the organisation of pension schemes, subject to any treaty; longer secondments bring the employee into RSSB ([Social security: RSSB contributions](#)).

Issuing a compliant contract to a new hire

1 Choose the form

Decide between a fixed-term and an indefinite contract. Anything expected to last more than 90 consecutive days, and any contract with a foreign employee, must be in writing (Articles 11 and 12).

2 Draft the 17 core elements

Cover every element in Article 2 of Ministerial Order N° 007/19.20, plus the four extra elements in Article 3 if the employee will work abroad. Align hours, overtime and pay with the 2023 working-hours Order.

3 Set probation correctly

Provide for no more than three months, with a written evaluation before it ends; an extension of up to three months must follow a written evaluation notified to the employee.

4 Choose the language

Draft in an official language both parties understand, or in two languages if they do not share one (Article 4 of the Order).

5 Sign and hand over a copy

Give the employee the signed contract and a copy (Article 39) and keep the original on the personnel file.

6 Register the employee

Register the employee with RSSB within seven working days of hiring and include the employee in the next PAYE declaration to the Rwanda Revenue Authority (RRA).

7 Foreign hires: permit first

Obtain the work or residence permit from DGIE before the employee starts work; the application is due within 15 working days of entry or of signing the contract in Rwanda.

DECISION GUIDE

Which contract, and is probation available?

A decision guide for a new engagement. Answer in order; it describes the usual position under the Labour Law, not every case.

Q1 Will the person work under your authority in return for remuneration?

Yes It is an employment contract under Article 3(2), whatever it is called; continue to Q2.

No It may be a genuine service contract outside the Labour Law; document the independence and check withholding tax and permanent-establishment points.

Q2 Is the work tied to a defined period, project or season?

Yes Use a fixed-term contract with an end date or defined end event; continue to Q3.

No Use an indefinite contract; continue to Q3.

Q3 Will it last more than 90 consecutive days, or is the employee a foreigner?

Yes The contract must be in writing with the 17 core elements; continue to Q4.

No An unwritten contract is lawful, but a short written contract is still better evidence; continue to Q4.

Q4 Has this person already worked for you in the same position?

Yes No probation is allowed (Article 13).

No Probation of up to three months may be agreed, extendable once by up to three months after a written, notified evaluation.

WORKED EXAMPLE

A finance manager hired on 2 November 2026

A foreign-owned Kigali company hires a Rwandan finance manager on an indefinite contract from Monday 2 November 2026 at a gross salary of RWF 1,500,000 a month, with three months' probation. Dates and figures are illustrative.

Contract form	Indefinite and in writing, with the 17 core elements, drafted in English and Kinyarwanda because the manager prefers Kinyarwanda.
Initial probation	2 November 2026 to 1 February 2027, the three-month maximum under Article 13.
Evaluation	A written evaluation notified on 22 January 2027 identifies gaps in reporting; the employer decides that probation is retaken for a further three months, to 1 May 2027, the maximum extension.
If probation fails	On a further written, notified evaluation the contract ends without notice; the employer pays salary for the days worked and the cash value of accrued leave (Article 49), but no terminal benefits.
Leave accrued by 1 May 2027	Six months at 1.5 working days a month = 9 working days, which Article 49 requires to be paid in cash if the contract ends before the leave is taken.
Investigation suspension later	If suspended for 30 days in 2028 for an investigation, the manager receives no pay during the suspension but the employer retains RWF 1,500,000; if cleared, the full RWF 1,500,000 is paid on reinstatement (Article 20).
Disciplinary suspension	The maximum disciplinary suspension is eight working days without pay (Article 42). The Law sets no daily-rate formula; on one common method of 22 working days a month, the deduction would be $\text{RWF } 1,500,000 \times 8 \div 22 = \text{RWF } 545,455$.

A six-month probation written into the contract from day one would not be valid beyond three months; the extension must follow a documented evaluation.

Had the manager been a foreign national, the contract would also need DGIE's permit and the capacity-building duties required by the 2023 Order on foreign employment.

Questions investors ask

Must an employment contract in Rwanda be in writing?

Not always. Article 11 of Law N° 66/2018 allows unwritten contracts, but they may not exceed 90 consecutive days, and a foreign employee must always have a written contract (Article 12). In practice every contract should be written, because Ministerial Order N° 007/19.20 lists 17 core elements and Article 39 requires the employer to give the employee a copy.

How long can probation last in Rwanda?

Up to three months under Article 13 of the Labour Law. The employer may decide that the employee retakes probation for up to three more months, but only after a written evaluation of performance that has been notified to the employee. A failed probation ends without notice or terminal benefits, again on a written evaluation, and no notice may be given during probation.

Are task-based or project contracts a separate category?

No. Article 11 recognises only fixed-term and indefinite contracts. A contract for a project is a fixed-term contract and should state an end date or a clearly defined end event. If the employee keeps working after expiry without a written renewal, Article 28 provides for pay based on days worked, which creates uncertainty that a written renewal avoids.

Can I move an employee to another group company?

Only with the employee's consent. Article 16 of the Labour Law prohibits transferring an employment contract from one employer to another without it. Within the same employer, Article 17 permits a move to a different position at the same level without loss of pay or benefits; a move to a lower level or lower salary also needs consent.

What happens to employees when a Rwandan business is sold?

Under Article 15 of the Labour Law, when the employer's legal status changes, the employment contracts in progress remain valid between the new employer and the existing employees, and can be ended only under the Labour Law's conditions. A buyer inherits the workforce with their accrued service, leave and benefit entitlements, so these belong in the due diligence.

Does the Labour Law apply to foreign employees?

Yes. Article 12 applies the Labour Law to the relationship between an employer and a foreign employee unless a treaty ratified by Rwanda provides otherwise. Foreign staff have the same rights to leave, notice and terminal benefits as Rwandans, must have a written contract, and need a permit from the Directorate General of Immigration and Emigration before starting work.

THE 2027 HORIZON

- No bill to amend the contract provisions of Law N° 66/2018 had been published by 10 October 2026; the last amendment, Law N° 027/2023 of 18/05/2023, dealt with hours, leave and pregnancy protection.
- MIFOTRA was asked by Parliament in August 2026 to deliver a labour-mobility roadmap within three months, which places it around November 2026; watch it for proposals affecting fixed-term contracts, secondments and cross-border work.
- Ministerial Instructions N° 001/MIFOTRA/26 of 2 March 2026 on Sector Skills Councils may shape apprenticeship and internship practice; check whether a new Order on the nature of apprenticeship and internship contracts follows under Article 37.
- The Ministerial Order on the minimum wage required by Article 68 of the Labour Law remained unissued at 10 October 2026; if issued, contract salary clauses will need to be checked against it (section 4.3).

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Employment contract	<i>Amasezerano y'umurimo</i>	<i>Contrat de travail</i>	An agreement under which an employee works under the authority of the employer in return for remuneration (Article 3(2)).
Fixed-term employment contract	<i>Amasezerano y'umurimo y'igihe kizwi</i>	<i>Contrat de travail à durée déterminée</i>	A contract that ends on the expiry of its stated duration (Article 28).
Indefinite-term employment contract	<i>Amasezerano y'umurimo y'igihe kitazwi</i>	<i>Contrat de travail à durée indéterminée</i>	A contract with no end date, terminable only for legitimate reasons (Article 27).
Probation period	<i>Igihe cy'igeragezwa</i>	<i>Période d'essai</i>	A trial period of no more than three months, renewable once (Article 13).
Core elements of a written employment contract	<i>Iby'ingenzi mu masezerano y'umurimo yanditse</i>	<i>Éléments essentiels du contrat de travail constaté par écrit</i>	The 17 items Ministerial Order N° 007/19.20 requires in every written contract.
Suspension of employment contract	<i>Isubikwa ry'amasezerano y'umurimo</i>	<i>Suspension du contrat de travail</i>	A pause in the parties' obligations without termination (Articles 18 to 21).
Disciplinary sanctions	<i>Ibihano byo mu rwego rw'akazi</i>	<i>Sanctions disciplinaires</i>	Oral warning, written reprimand, suspension of up to eight working days, dismissal (Article 42).
Apprenticeship contract	<i>Amasezerano yo kwitoza umurimo</i>	<i>Contrat d'apprentissage</i>	A contract to teach a person professional skills for a fixed period (Article 35).

English	Kinyarwanda	French	Meaning
Internship contract	<i>Amasezerano yo kwimenyereza umurimo</i>	<i>Contrat de stage</i>	A contract to gain work experience applying skills from formal education (Article 36).
Subcontract	<i>Amasezerano y'umurimo yo ku rwego rwa kabiri</i>	<i>Contrat de sous-traitance</i>	Assignment of part of the work to another employer, which must guarantee its employees' pay (Article 23).

FOREIGN V RWANDAN INVESTOR

The contract rules do not differ by the nationality of the investor or of the employee: a foreign-owned company, a Rwandan company, a foreign employee and a Rwandan employee are all under the same Labour Law, with the same core elements, probation limits and sanctions. Two points apply only to foreign employees: the contract must be in writing (Article 12), and it must be backed by a DGIE permit and, where the 2023 Order on foreign employment applies, a skills-transfer commitment. Citizens of East African Community (EAC) partner states still need a permit to work, although DGIE states that they pay no permit fee. The practical difference for a foreign investor is language: group templates in English must be adapted to the 17 core elements and, where staff do not work in English, issued in two languages.

WATCH OUT FOR

- Writing a six-month probation into the contract: Article 13 allows three months, extendable by three only after a written, notified evaluation.
- Ending a failed probation without a written evaluation notified to the employee, which exposes the employer to an unfair dismissal claim.
- Letting a fixed-term contract run on after expiry without a written renewal, leaving the employee's status and entitlements uncertain.
- Using a group template that omits core elements such as deductions, overtime pay, the transfer procedure or the dispute procedure required by Ministerial Order N° 007/19.20.
- Transferring staff to an affiliate, or demoting them, without their written consent (Articles 16 and 17).
- Imposing fines or unpaid suspensions longer than eight working days as discipline; only the four sanctions in Article 42 are available.

OFFICIAL SOURCES

- RwandaLII: Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda (Official Gazette n° Special of 06/09/2018) — <https://rwandalii.org/akn/rw/act/law/2018/66/eng@2018-09-06/source.pdf>
- Ministry of Justice, Official Gazette n° Special of 30/05/2023: Law N° 027/2023 of 18/05/2023 amending Law N° 66/2018 — <https://www.minijust.gov.rw/index.php?elD=dumpFile&t=f&f=69353&token=f50dfcf4a6d18318dc084568ce42d41b10011d67>
- Rwanda law portal (amategeko.gov.rw): Ministerial Order N° 007/19.20 of 17/03/2020 determining core elements of a written employment contract — <https://www.amategeko.gov.rw>
- Ministry of Public Service and Labour (MIFOTRA): labour laws and Ministerial Orders — <https://www.mifotra.gov.rw>

Working hours, leave and public holidays: the 40-hour week, breaks and overtime under the 2023 Order, annual leave, maternity, paternity, sick and circumstantial leave, and Rwanda's fifteen public holidays

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Since 1 January 2023 the private-sector working week has been 40 hours under Article 10 of Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023, with a one-hour daily break and a weekly rest of at least 24 hours (Article 12), after Law N° 027/2023 of 18/05/2023 moved working hours out of the Labour Law and into a Ministerial Order.
- Overtime is any hour worked beyond 40 a week or beyond a lower contractual figure, must be recorded and signed by the employee, is compensated by equal time off within 30 days or otherwise paid in the next month, at the gross hourly rate unless the contract fixes an overtime rate (Articles 15, 17 and 18 of the 2023 Order); day, night, weekend and holiday hours are paid equally (Article 13).
- Annual leave under Article 46 of Law N° 66/2018 is 1.5 working days per month of service, plus one working day for every three years with the same employer, capped at 21 working days; it is available after twelve months including probation, may be paid in cash only when the contract ends (Article 49), and lapses two years after it falls due (Article 50).
- Maternity leave is 14 consecutive weeks (Article 54 of Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023); the employer pays full salary for the 14 weeks and the Rwanda Social Security Board reimburses eight of them, counted from the seventh week, if claimed within six months of the end of the leave (Law N° 049/2024 of 04/06/2024).
- Paternity leave is seven calendar days, plus five working days where the delivery involves medically certified complications (Article 58 of the 2023 Order), and circumstantial leave on marriage, bereavement or a transfer over 30 km runs from two to seven working days on full pay (Article 59).
- Presidential Order N° 062/01 of 19/10/2022 fixes fifteen public holidays, paid in full; a holiday falling on a weekend moves to the next working day except 7 April, and an employee who works on a public holiday is entitled to an equivalent rest day within 30 days (Article 53 of the Labour Law).

Where the rules on hours now sit

Until 2023, Article 43 of **Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda** fixed a maximum of 45 hours a week. Article 2 of Law N° 027/2023 of 18/05/2023 replaced it with a provision that an Order of the Minister in charge of labour determines working hours, the daily break and the weekly rest, and repealed the separate article on weekly rest. That Order is **Ministerial Order N° 01/MIFOTRA/23 of**

13/06/2023 on working hours and public servants governed by employment contracts, published on 13 June 2023, whose Chapters II and III on hours in the public and private sectors took effect retroactively from 1 January 2023. It repealed Ministerial Order N° 01/MIFOTRA/22 and Ministerial Order N° 005/19.20 of 17/03/2020. Chapter III, Articles 10 to 18, governs the private sector.

Several commercial employer-of-record guides still quote a 45-hour week. That figure is out of date: for private employers the standard week has been 40 hours since 1 January 2023, and timetables, shift patterns and overtime budgets built on 45 hours generate five overtime hours a week per employee.

The 40-hour week, breaks and rest

Under Article 10 of the 2023 Order the employer sets the daily timetable of working hours and break time, but the weekly working hours of an employee are **40 hours**, with overtime possible under the Order. Article 10 also gives the employee a right to a "flexible working hour" where work in the enterprise starts before 9:00 am. Article 2 defines a flexible working hour as one in which the employee may schedule work so as to attend to personal or family affairs, is not obliged to be at the duty station, and may work remotely or report to the duty station when it is urgent. The Order does not say how many such hours are due, so employers with early starts should address the point expressly in their rules of procedure.

Article 12 entitles each private-sector employee to a daily break of one hour, timed by the employer, and to a weekly rest of not less than 24 hours, which is not counted in the 40 hours. Enterprises providing essential services, those whose interruption may prejudice the health, welfare or security of the population, must keep them running without interruption and organise rotation of the employees concerned (Article 11). Article 13 provides that hours worked during the day, at night, on an official holiday or at the weekend are the same and remunerated equally: the Order sets no night, weekend or holiday premium, although a contract, the rules of procedure or a collective agreement may provide one.

Overtime and lost hours

An employee may work overtime at the employer's request where the work is urgent, exceptional, seasonal, done to preserve or increase productivity, or of a special nature (Article 14). **Overtime** means hours worked beyond 40 a week or, where the rules of procedure or the contract set fewer hours, beyond that lower figure (Article 15). The employer must record overtime hours and days in a register or electronically, and the employee confirms the record by signature, fingerprint or another electronic means the employer chooses.

The primary form of compensation is **time off** equal to the extra hours, granted within 30 days of the day the overtime was worked. Hours for which compensatory rest is not granted within that period are paid in the next month and must appear on the payslip (Article 17). Payment is at the average hourly salary, which Article 18 defines as the employee's gross salary calculated on the basis of the working hours in the Order, or on the lower hours agreed in the contract; where the contract sets an hourly rate for overtime, that rate applies. Article 16 deals with the reverse case: where work is interrupted by an accident, power cut, bad weather, disaster, shortage of materials or force majeure, salary is not deducted, and the lost hours may be made up by extra hours within 30 days, unless the employer did not allow the employee to leave the workplace during the interruption.

Annual leave

Article 46 of the Labour Law gives every employee **1.5 working days of paid annual leave per month of work**, or two working days a month for employees aged 16 and 17, unless the contract is more favourable. An employee gains one additional working day a year for every three years of service in the same enterprise, but annual paid leave may never exceed 21 working days. A new recruit may take annual leave after twelve months of service, probation included. Public holidays falling in a leave period are not counted as leave days, and the employee keeps all contractual rights while on leave.

The employer draws up the leave schedule taking account of the employee's wishes and the needs of the business; an employee asks for leave in writing and the employer replies in writing. Once approved, the schedule may not be brought forward or postponed by the employer by more than three months without agreement, and leave may be split into two periods (Article 47). An employer may recall an employee from leave in writing for work reasons; the remaining leave is resumed within six months (Article 48). Where annual leave coincides with sick, maternity or another statutory leave, the annual leave is suspended and resumes afterwards (Article 62).

Annual leave cannot be exchanged for cash during employment (Article 46). When a contract ends or expires before the leave has been taken, Article 49 requires an indemnity in lieu, including for employees with less than twelve months' service. The right to request leave expires two years after it fell due (Article 50), so carry-forward policies should not allow leave to accumulate beyond that point.

Maternity leave, paternity leave and pregnancy protection

Law N° 027/2023 replaced the Labour Law's maternity provisions with a power for a Ministerial Order to set the leave, and Article 54 of **Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023** now gives a female employee who gives birth **14 consecutive weeks** of maternity leave, including any weeks taken before delivery, plus up to one further paid month where a recognised doctor certifies complications for the mother or child. A stillbirth from the 20th week of pregnancy gives eight weeks' leave; a mother whose child dies after birth keeps the rest of her maternity leave; a miscarriage before the 20th week is treated as sick leave; and after a premature birth the mother receives leave until the normal nine-month term and then the full 14 weeks (Articles 55 to 57).

The cost is shared under Law N° 003/2016 of 30/03/2016 establishing and governing maternity leave benefits scheme, as amended by **Law N° 049/2024 of 04/06/2024**, which took effect from 2 August 2023. The employer pays the woman her salary for all 14 weeks, and the Rwanda Social Security Board (RSSB) reimburses the employer for eight weeks, counted from the seventh week; the employer bears six. RSSB also funds the additional month for certified complications. To be reimbursed the employer must have granted the leave, paid the benefits and filed a reimbursement request with RSSB **within six months** of the end of the leave (Article 13 of Law N° 003/2016 as amended). The benefit is based on the declared salary divided by 30 and cannot exceed the salary declared during the leave, so an employer that under-declares pay to RSSB recovers less.

A male employee is entitled to **seven calendar days** of paternity leave on the birth of his child, plus five working days where complications are medically certified (Article 58 of the 2023 Order). Several commercial guides still quote four days; that figure is out of date. Protection runs alongside the leave: Article 24 bis of the Labour Law, inserted in 2023, prohibits terminating a contract because of

pregnancy; Article 24 prohibits termination while an employee is on leave; Article 61 requires the mother to return to her same post and forbids a notice of dismissal running during maternity leave; and Article 59 gives a paid breastfeeding break of one hour a day for twelve months after her return.

Statutory leave entitlements in the private sector

Leave	Entitlement	Paid by	Source
Annual leave	1.5 working days per month; +1 day per 3 years' service; cap 21 working days; 2 days a month for ages 16 to 17	Employer	Arts 46 to 50, Law N° 66/2018
Maternity leave	14 consecutive weeks; +1 month for certified complications	Employer pays all; RSSB reimburses 8 weeks and the extra month	Art. 54, MO N° 02/ MIFOTRA/23; Law N° 049/2024
Stillbirth from week 20	8 weeks	Employer 6 weeks; RSSB 2 weeks	Art. 55, MO N° 02/ MIFOTRA/23
Premature birth	Until the normal term, then 14 weeks	Employer and RSSB each half of the pre-term period	Art. 57, MO N° 02/ MIFOTRA/23
Paternity leave	7 calendar days; +5 working days for certified complications	Employer	Art. 58, MO N° 02/ MIFOTRA/23
Breastfeeding break	1 hour a day for 12 months after return	Employer	Art. 59, Law N° 66/2018
Short-term sick leave	Up to 15 days on a doctor's certificate	Employer, full pay	Art. 54, Law N° 66/2018
Long-term sick leave	Up to 6 months on a 3-doctor committee's certificate: 3 months paid, 3 months unpaid suspension	Employer for the first 3 months	Art. 55, Law N° 66/2018
Civil marriage	2 working days	Employer	Art. 59, MO N° 02/ MIFOTRA/23
Death of spouse / child / parent, parent-in-law or sibling / grandparent	7 / 5 / 4 / 3 working days	Employer	Art. 59, MO N° 02/ MIFOTRA/23
Wife dies leaving an infant under 3 months	1 month in addition to paternity leave	Employer	Art. 59, MO N° 02/ MIFOTRA/23
Transfer more than 30 km away	3 working days	Employer	Art. 59, MO N° 02/ MIFOTRA/23
Public holidays	15 days a year at full pay	Employer	Art. 53, Law N° 66/2018; PO N° 062/01

Sick leave, circumstantial leave and authorised absence

Article 54 of the Labour Law obliges the employer to grant paid **short-term sick leave** of up to 15 days on presentation of a certificate from a recognised medical doctor. Beyond 15 days, and where a committee of three recognised doctors certifies the illness, the employee is entitled to **long-term sick leave** of up to six months: full salary for the first three months, then a further three months of unpaid suspension. If the employee is still sick at the end of that suspension, the employer may terminate the contract in accordance with the Labour Law (Article 55), and terminal benefits under Article 31 are then due; see [Termination, severance and redundancy](#). Occupational accidents and diseases are covered separately by RSSB's occupational hazards scheme ([Social security: RSSB contributions](#)).

Circumstantial leave is paid leave for family events (Article 51 of the Labour Law). Article 59 of Ministerial Order N° 02/MIFOTRA/23 sets the days shown in the table above. It is granted at the time of the event, cannot be split into instalments or deducted from annual leave (Article 60), and must be requested in writing in advance unless exceptional circumstances prevent it (Article 61). Beyond these entitlements, Article 52 of the Labour Law allows the employer to grant authorised absence for duly justified reasons, on terms the rules of procedure should set out.

Public holidays

Article 53 of the Labour Law entitles employees to official public holidays on full salary, and leaves the list to a Presidential Order. Article 27 of **Presidential Order N° 062/01 of 19/10/2022 on official mission, delegation of powers and public holidays** lists fifteen. The dates of Eid el-Fitr and Eid al-Adha are announced each year by the Rwanda Muslim Community, and Umuganura Day, the national harvest festival, falls on the Friday of the first week of August.

Under Article 28 of the Presidential Order, a public holiday falling on a Saturday or Sunday is moved to the next working day, **except 7 April**, the Memorial Day of the Genocide perpetrated against the Tutsi in 1994, which is never moved. If two consecutive holidays fall on a weekend they are compensated by one working day, and where two holidays coincide the following working day becomes a holiday. An employee who works on a public holiday is entitled to an equivalent rest day within 30 days (Article 53 of the Labour Law); because the 2023 Order pays holiday hours at the ordinary rate, the compensating rest day, not a cash premium, is the statutory remedy.

Public holidays under Article 27 of Presidential Order N° 062/01

Date	Holiday
1 January	New Year's Day
2 January	Day after New Year's Day
1 February	National Heroes' Day
Variable	Good Friday
Variable	Easter Monday

Date	Holiday
7 April	Memorial Day of the Genocide perpetrated against the Tutsi in 1994 (never moved)
1 May	Labour Day
1 July	Independence Day
4 July	Liberation Day
Friday of the first week of August	Umuganura Day
15 August	Assumption Day
25 December	Christmas Day
26 December	Boxing Day
Announced annually	Eid el-Fitr
Announced annually	Eid al-Adha

Granting maternity leave and recovering eight weeks from RSSB

1 Confirm the employee is declared

Check that the employee has been registered with RSSB and that maternity contributions of 0.6% have been declared and paid each month on her actual salary; reimbursement is based on the declared salary.

2 Receive the certificate and agree dates

Agree the start date of the 14 consecutive weeks, which may include weeks before delivery, and record any certified complications that extend the leave by up to one month.

3 Pay full salary for 14 weeks

Continue to pay salary through payroll for the whole leave, with PAYE and contributions as usual; do not serve any notice of dismissal during the leave (Articles 24 and 61 of the Labour Law).

4 File the reimbursement claim

Within six months of the end of the leave, file RSSB's reimbursement request for the eight weeks counted from the seventh week, and for any additional month for complications (Article 13 of Law N° 003/2016 as amended).

5 Arrange the return

Return the employee to her same post and schedule the paid one-hour daily breastfeeding break for twelve months (Articles 59 and 61).

Timetable and leave policy checklist

Points to settle in the contract or the rules of procedure before the first payroll.

- ☐ **Weekly hours**
No more than 40 hours, with the daily timetable, the one-hour break and the 24-hour weekly rest stated.
- ☐ **Early starts**
How the flexible working hour applies where work starts before 9:00 am.
- ☐ **Overtime**
Who may authorise it, how it is recorded and signed, the 30-day time-off rule and any contractual overtime rate.
- ☐ **Leave year and accrual**
Accrual at 1.5 days a month, the service increment to 21 days, the two-year expiry and the written request procedure.
- ☐ **Family leave**
Maternity, paternity, breastfeeding and circumstantial leave at no less than the statutory levels.
- ☐ **Sickness**
Certificates required, the 15-day short-term limit and the three-doctor procedure for longer absences.
- ☐ **Holidays and shifts**
The fifteen public holidays, the weekend-shift rule and the rest day within 30 days for holiday work.

WORKED EXAMPLE

The cost of 14 weeks' maternity leave and a month of overtime

An employee earns a gross salary of RWF 900,000 a month and takes 14 weeks' maternity leave from 1 March 2027. Separately, a warehouse supervisor on RWF 520,000 a month works 46 hours a week for four weeks. Illustrative figures; the 30-day divisor follows the maternity benefit rule, and the hourly-rate method is one reasonable reading of Article 18 of the 2023 Order.

Maternity leave length	14 weeks = 98 days, from 1 March 2027 to 6 June 2027.
Salary paid by the employer	$\text{RWF } 900,000 \div 30 \times 98 = \text{RWF } 2,940,000$ over the leave.
RSSB reimbursement	8 weeks = 56 days: $\text{RWF } 900,000 \div 30 \times 56 = \text{RWF } 1,680,000$, claimed by 6 December 2027 at the latest.
Net cost to the employer	$\text{RWF } 2,940,000 - \text{RWF } 1,680,000 = \text{RWF } 1,260,000$, the six weeks the employer bears.

Overtime hours	6 hours a week above 40 × 4 weeks = 24 hours, recorded and signed by the supervisor.
Time off first	If the employer grants 24 hours of time off within 30 days of each overtime day, nothing more is payable.
Otherwise paid next month	Hourly rate on a 40-hour week: RWF 520,000 ÷ (40 × 52 ÷ 12 = 173.33 hours) = RWF 3,000; 24 hours × RWF 3,000 = RWF 72,000 on the next month's payslip, unless the contract fixes a different overtime rate.

The overtime payment is employment income and bears PAYE and pension contributions like any other salary.

Had the supervisor's contract set a 45-hour week, the extra five hours a week would still be overtime under Article 15 of the 2023 Order.

Questions investors ask

What are the legal working hours in Rwanda?

Forty hours a week in the private sector, under Article 10 of Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023, effective from 1 January 2023. The employer sets the daily timetable, must give a one-hour daily break and at least 24 hours' weekly rest, and must treat hours beyond 40, or beyond a lower contractual figure, as overtime. The older 45-hour week no longer applies.

Must overtime be paid at a premium in Rwanda?

No statutory premium applies. Overtime is compensated first by equal time off within 30 days; hours not compensated in that period are paid in the next month at the gross hourly rate, unless the contract sets an overtime rate (Articles 17 and 18 of the 2023 Order). Article 13 also pays night, weekend and holiday hours at the same rate as other hours.

How much annual leave must I give?

At least 1.5 working days for each month worked, which is 18 working days a year, plus one extra day for every three years of service with the same enterprise, up to a maximum of 21 working days (Article 46 of Law N° 66/2018). Leave can be taken after twelve months, including probation, and is paid in cash only when the contract ends.

Who pays for maternity leave in Rwanda?

The employer pays full salary for all 14 weeks, and the Rwanda Social Security Board reimburses eight weeks, counted from the seventh week, under Law N° 049/2024 amending Law N° 003/2016. The employer must claim within six months of the end of the leave. RSSB also funds up to one additional month where complications are medically certified.

How long is paternity leave?

Seven calendar days on the birth of the employee's child, plus five working days if a recognised doctor certifies complications for the mother or child (Article 58 of Ministerial Order N° 02/MIFOTRA/23). If the mother dies leaving an infant under three months, the father receives one further month of circumstantial leave.

What happens when a public holiday falls on a weekend?

It moves to the next working day under Article 28 of Presidential Order N° 062/01, except 7 April, the Memorial Day of the Genocide perpetrated against the Tutsi, which is never moved. Two consecutive holidays on a weekend are compensated by one working day. Employees who work on a public holiday receive an equivalent rest day within 30 days.

THE 2027 HORIZON

- The Government announced in October 2025 a target of the fourth quarter of 2026 for new laws on pension, maternity and medical or occupational hazards cover; a new maternity law could change the six-week and eight-week cost split or the six-month claim period, so check before planning 2027 leave budgets.
- No amendment to Ministerial Order N° 01/MIFOTRA/23 on working hours had been published by 10 October 2026; watch for guidance on the flexible working hour, which the Order defines but does not quantify.
- The Rwanda Muslim Community announces the Eid el-Fitr and Eid al-Adha dates each year, so the 2027 holiday calendar is complete only once those announcements are made.
- MIFOTRA's roadmap for implementing the National Labour Mobility Policy, requested by the Chamber of Deputies in August 2026 and due around November 2026, concerns mainly labour migration; no change to hours or leave has been announced with it.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Working hours	<i>Amasaha y'akazi</i>	<i>Heures de travail</i>	The 40 weekly hours fixed for the private sector by Ministerial Order N° 01/MIFOTRA/23.
Overtime	<i>Amasaha y'ikirenga</i>	<i>Heures supplémentaires</i>	Hours beyond 40 a week or beyond a lower contractual figure (Article 15 of the 2023 Order).
Flexible working hour	—	<i>Heure de travail flexible</i>	An hour in which the employee may organise work around personal affairs or work remotely, due where work starts before 9:00 am.

English	Kinyarwanda	French	Meaning
Weekly rest	<i>Amasaha y'ikiruhuko mu cyumweru</i>	<i>Repos hebdomadaire</i>	At least 24 hours a week, outside the 40 working hours.
Annual leave	<i>Ikiruhuko cy'umwaka</i>	<i>Congé annuel</i>	Paid leave of 1.5 working days a month, capped at 21 working days a year (Article 46).
Maternity leave	<i>Ikiruhuko cyo kubyara</i>	<i>Congé de maternité</i>	Fourteen consecutive weeks on full pay, eight reimbursed by RSSB.
Paternity leave	—	<i>Congé de paternité</i>	Seven calendar days, plus five working days for certified complications.
Circumstantial leave	<i>Ikiruhuko cy'ingoboka</i>	<i>Congé de circonstance</i>	Paid leave for family events such as marriage or bereavement (Article 51 and the 2023 Order).
Short-term sick leave	<i>Ikiruhuko kigufi cy'uburwayi</i>	<i>Congé de maladie de courte durée</i>	Up to 15 days on a recognised doctor's certificate (Article 54).
Official public holidays	<i>Iminsi y'ikiruhuko rusange</i>	<i>Jours fériés officiels</i>	The fifteen paid holidays fixed by Presidential Order N° 062/01.

FOREIGN V RWANDAN INVESTOR

Hours, leave and holidays do not differ by the nationality of the employer or the employee. A foreign employee in Rwanda accrues annual leave at the same rate as a Rwandan colleague, takes the same fifteen public holidays and has the same maternity, paternity and circumstantial leave; holidays of the employee's home country are a matter for the contract. Home leave, flights and rest-and-recuperation breaks for expatriates are contractual benefits, not statutory ones, and the payroll treatment of any cash or in-kind value follows Wages, minimum wage and payroll. A foreign group should check that its global leave policy is at least as generous as Rwanda's on every line, including the 21-day cap rule and the two-year expiry, and that it pays RSSB maternity contributions for foreign female staff, since reimbursement depends on them.

WATCH OUT FOR

- Timetables still built on the repealed 45-hour week, which turn five hours a week into recorded overtime.
- Overtime not recorded in a register signed by the employee, or not compensated by time off within 30 days and then left off the next month's payslip.
- Paying out unused annual leave in cash during employment, which Article 46 prohibits, or letting leave accumulate beyond the two-year expiry in Article 50.
- Missing the six-month deadline to claim RSSB's eight weeks of maternity reimbursement, or under-declaring salary so that the reimbursement is reduced.
- Serving notice or dismissing during any leave, or because of pregnancy (Articles 24, 24 bis and 61 of the Labour Law).
- Moving 7 April like other weekend holidays; it is the one holiday that is never shifted.

OFFICIAL SOURCES

- Ministry of Justice, Official Gazette n° Special of 13/06/2023: Ministerial Order N° 01/MIFOTRA/23 of 13/06/2023 on working hours — https://www.minijust.gov.rw/fileadmin/user_upload/Minijust/Official_gazettes_2/____2023_Official_Gazettes/____June/OG_n____Special_of_13.06.2023__Amasaha_akazi__Abakozi_ba_Leta_bagengwa_amasezerano_umurimo.pdf
- Official Gazette n° Special of 02/08/2023: Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023, including maternity, paternity and circumstantial leave — <https://www.ncda.gov.rw/index.php?elD=dumpFile&t=f&f=72604&token=7d53f2f1422318ddb017c71d0bfea065ecd453b8>
- RwandaLII: Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda, Articles 45 to 62 — <https://rwandalii.org/akn/rw/act/law/2018/66/eng@2018-09-06/source.pdf>
- Rwanda law portal (amategeko.gov.rw): Law N° 049/2024 of 04/06/2024 amending the maternity leave benefits scheme; Presidential Order N° 062/01 of 19/10/2022 on public holidays — <https://www.amategeko.gov.rw>
- Rwanda Social Security Board: maternity leave benefits scheme — <https://www.rssb.rw>

Wages, minimum wage and payroll: why Rwanda has no operative minimum wage, how and when salary must be paid, payslips, the half-salary cap on deductions, PAYE withholding and benefits in kind, and the monthly payroll filings

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Article 68 of Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda requires the Minister in charge of labour to set a minimum wage by Order, but no such Order had been issued by 10 October 2026, so there is no operative statutory minimum wage for the private sector.
- Salary must be paid in full into a bank or recognised financial-institution account the employee nominates in writing (Article 67), at intervals matching the basis of hire, monthly for monthly staff (Article 70), with an itemised payslip on request (Article 71), and equal pay for work of equal value (Article 9).
- Deductions for loans, salary advances, court-ordered seizure and voluntary assignments may not exceed half of the salary and may bear no interest (Article 73); amounts deducted unlawfully bear interest at the National Bank of Rwanda (BNR) average rate (Article 74); and unpaid salary cannot be claimed after two years (Article 76).
- Employers withhold Pay As You Earn (PAYE) under Article 56 of Law N° 027/2022 of 20/10/2022 establishing taxes on income at 0% on monthly taxable income up to RWF 60,000, 10% to RWF 100,000, 20% to RWF 200,000 and 30% above, with 15% for casual labourers above RWF 60,000 and a flat 30% for any employer that is not the employee's first employer (Article 57).
- Benefits in kind are taxed under Article 18 of the income tax law: a car at 10% and housing at 20% of the employee's cash employment income, low-interest loans above three months' salary on the interest saved, and rent or a car paid directly by the employer as cash; PAYE is declared and paid within 15 days after the end of each month or, for employers allowed to file quarterly, each quarter.
- A Rwandan payroll in 2026 also carries a pension contribution of 12% (6% + 6%), a maternity contribution of 0.6% (0.3% + 0.3%), an employer-only occupational hazards contribution of 2% and a community-based health insurance contribution of 0.5% of the employee's net salary, all due by the 15th of the following month.

The minimum wage: required by law, not yet set

Article 68 of **Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda** states that an Order of the Minister in charge of labour determines the minimum wage. At 10 October 2026 no such Order had been published on the official law portal, and the Ministry of Public Service and Labour (MIFOTRA) said publicly in August 2024 that a minimum wage was under study. There is therefore **no operative statutory minimum wage** for private-sector employees. Press reports cite a figure of about RWF 100 a day said to date from the 1970s or 1980s, and the United States 2026 Investment Climate Statement on Rwanda records that no minimum wage has been set; neither is a binding rate under Article 68, and employers should not treat the old figure as a legal floor. Law N° 029/2025 of 20/10/2025 on accident compensation is reported by the New Times to keep RWF 3,000 a day, a reference figure taken from a 2016 Supreme Court ruling, as the base for compensating accident victims who have no verifiable income; that figure is a measure of damages, not a minimum wage, and the same report noted that the Article 68 Order had still not been issued.

The absence of a general minimum does not mean pay is unregulated. Article 9 prohibits discrimination and requires **equal pay for work of equal value**, defined in Article 3 as identical, similar or interchangeable work, or different work of equal value, performed for the same employer. A collective agreement may set wage scales for the employees it covers, and those terms prevail where more favourable (Article 92). Sector or public-procurement rules may also impose pay conditions, and the Directorate General of Immigration and Emigration (DGIE) looks at the salary offered when it considers a foreign hire. If a minimum-wage Order is issued, every salary below it, including those of casual and daily workers, will need to be raised from its effective date.

How and when salary must be paid

An employee is entitled to salary for the work performed, and no salary is due for work not performed unless the contract or the Labour Law provides otherwise, as it does for leave, public holidays and short-term sickness (Article 66). Where pay consists wholly or partly of commission on services or income, all those elements count as salary (Article 69). Under Article 67 salary is paid in the currency provided for by the relevant laws, and the employer must pay the whole salary into an **account nominated by the employee in writing** at a bank or recognised financial institution. Cash payment of salary is therefore not compliant, and an employer should hold a signed account nomination for each employee. Whether any part of a salary may be paid in foreign currency is a question for the foreign exchange rules of the National Bank of Rwanda (BNR) ([Foreign exchange rules](#)).

Pay intervals follow the basis of hire: daily for hourly or daily workers, weekly for those hired by the week, every fifteen days for those hired by the fortnight, and monthly for those hired by the month (Article 70). On the employee's request, the employer must provide an individual monthly **payslip** showing the basic salary, allowances and bonuses, withholdings and net salary (Article 71); unpaid overtime must also appear on the payslip under the 2023 working-hours Order. Article 57 of the income tax law separately requires the employer to give each employee a statement of the income paid and the tax withheld. An employee temporarily transferred away from the usual workplace for work reasons must be given transport, meals and accommodation, on terms set in the rules of procedure (Article 75).

Deductions, seizure and their limits

Article 73 prohibits an employer from seizing an employee's salary except as the Labour Law allows. Beyond the compulsory deductions (PAYE and the social security contributions) and other charges agreed in the contract, the salary may be seized only to enforce a court judgment or under a voluntary assignment by the employee, for example of union dues. The total that may be deducted to repay money borrowed from the employer, to enforce a judgment or to pay a voluntary assignment is capped at **half of the salary**, the employer may charge no interest on these amounts, and the same limit applies to salary paid in advance. A staff-loan policy must therefore schedule repayments at no more than half of net pay and interest-free, which also has tax consequences: a loan above three months' salary at below the BNR rate creates a taxable benefit (see below).

Amounts deducted contrary to the Labour Law carry **interest at the average rate determined by BNR**, running from the date the employee should have been paid (Article 74). For social security, Article 9 of Law N° 05/2015 governing the organisation of pension schemes adds that an employer which fails to deduct the employee's pension contribution at the time of payment cannot recover it from a later salary; it must bear the arrears itself. Where an employee works for two or more employers, each deducts pension contributions in proportion to the salary it pays.

Salary claims, insolvency and subcontracted work

Salary not claimed within **two years** of the date it fell due cannot be claimed (Article 76). The period is interrupted when the employer starts calculating the amounts owed as a debt, when the matter is referred to the employee representatives, while a request to the labour inspectorate for amicable settlement is pending, and while the case is before a court. On the employer's insolvency, salary is paid according to the relevant insolvency laws (Article 72); see [Insolvency and restructuring](#).

Article 122 makes a successful bidder for a public or private tender responsible for paying the salaries of the employees it uses, including those of its subcontractors if the subcontractor fails to pay. The bidder is not entitled to payment until it shows the procuring entity proof that salary debts have been paid; if it does not pay, the procuring entity retains an equivalent amount and, after 45 days, pays the employees directly. Contractors on Rwandan projects should flow this obligation down to subcontractors and require monthly evidence of salary and social security payments.

PAYE: rates, residence and second employers

Employment income is taxed by withholding under **Article 56 of Law N° 027/2022 of 20/10/2022 establishing taxes on income**. Since the second year after the Law's commencement the monthly scale has been 0% on taxable income up to RWF 60,000, 10% on the slice from RWF 60,001 to RWF 100,000, 20% from RWF 100,001 to RWF 200,000, and 30% above RWF 200,000. A **casual labourer** is taxed at 15%, with the first RWF 60,000 a month at 0%. Law N° 014/2025 of 27/05/2025, which amended the income tax law with effect from 29 May 2025, did not change these rates.

Any person paying employees in cash or in kind must withhold the tax, file a declaration, pay it and give each employee a statement of the income and tax withheld (Article 57). An employer that is **not the employee's first employer** withholds at a flat 30%. Allowances paid to members of a board of directors

bear a separate 30% withholding (Article 59). Article 16 excludes from taxable employment income the reimbursement of expenses incurred wholly for the employer's business and the employer's contributions to the public social security institution. Residence, worldwide income, the exemption for certain income paid by a non-resident employer, the position of diplomats and international-organisation staff, and expatriate planning are covered in [Personal income tax, PAYE and expatriates](#).

Monthly PAYE scale (Article 56, Law N° 027/2022, Table 2)

Monthly taxable employment income (RWF)	Rate on the slice	Cumulative tax at the top of the band (RWF)
0 to 60,000	0%	0
60,001 to 100,000	10%	4,000
100,001 to 200,000	20%	24,000
Above 200,000	30%	24,000 plus 30% of the excess over 200,000
Casual labourer	0% to 60,000, then 15%	15% of the excess over 60,000
Employer that is not the first employer	30% flat	30% of all employment income paid

Benefits in kind and allowances

Article 18 of the income tax law brings **benefits in kind** into taxable employment income at fixed values. A motor vehicle made available to the employee is valued at 10% of employment income excluding benefits in kind. Housing provided for the employee's residential occupation, with or without household equipment, is valued at 20% of employment income excluding benefits in kind. A loan or salary advance exceeding three months' salary is taxed on the difference between interest at the rate BNR offers commercial banks and the interest the employee actually pays. Benefits provided to a person related to the employee, without services from that person, are treated as the employee's. But **rent or a car paid directly by the employer** for the employee is taxed as cash income, not at the 10% or 20% values, so the way housing is arranged changes the tax materially.

The social security base follows its own rules. Under Ministerial Order N° 008/24/10/TC of 03/12/2024, accommodation provided in kind enters the pension base at its acquisition value, while allowances of a compensatory character, such as mission, communication, family, medical, cost-of-living, entertainment, occupational safety, tools and meal allowances, are excluded. Transport allowance is no longer on the excluded list. A cash housing allowance, a company-leased house and a house the company owns can therefore produce three different PAYE and pension results; the detail is in [Social security: RSSB contributions](#).

What a 2026 payroll carries, and when it is due

Item	Rate	Base	Borne by	Declare and pay
PAYE	0% / 10% / 20% / 30%	Taxable employment income, including benefits in kind	Employee (withheld)	Within 15 days after the month or, where allowed, the quarter, on RRA's e-tax
Pension	12% (6% + 6%); 14% from 1 January 2027	Gross pay including benefits in kind, less compensatory allowances	Employer and employee equally	By the 15th of the following month, to RSSB
Maternity leave benefits	0.6% (0.3% + 0.3%)	Gross salary	Employer and employee equally	By the 15th of the following month, to RSSB
Occupational hazards	2%	Salary	Employer only	Monthly, with the RSSB declaration
Community-based health insurance	0.5%	Employee's net salary	Employee (withheld)	By the 15th of the following month
RAMA medical scheme (where joined)	7.5% + 7.5% according to RSSB's published rules	Basic salary	Employer and employee	Monthly, to RSSB

The payroll calendar and filings

PAYE is declared and paid through the Rwanda Revenue Authority (RRA) e-tax system within 15 days after the end of each month or quarter, "depending on the relevant laws" (Article 57). RRA's published guidance states that employers with annual turnover up to RWF 200 million may declare quarterly, with monthly filing optional, and that larger employers declare monthly. The Rwanda Social Security Board (RSSB) contributions are declared monthly with a list of employees and their pay, and paid by the 15th of the following month; late pension contributions carry a penalty of 1.5% a month, with any part of a month counted as a full month. The community-based health insurance contribution is declared and paid monthly by the 15th under Prime Minister's Order N° 001/03 of 16/02/2026, with late-payment interest of 2% a month.

In practice the 15th of each month is the date on which a Rwandan payroll must be fully settled with RRA and RSSB, and employers that pay salary at the end of the month have a fortnight to complete the filings. The full compliance calendar for a new company, including the annual returns, is in [Compliance calendar after registration](#).

Running a compliant monthly payroll

1 Collect inputs

Basic salary, allowances, commissions, overtime not compensated by time off within 30 days, benefits in kind, leave and absence, loan repayments and any court orders.

2 Classify each item

Separate business-expense reimbursements (outside PAYE), compensatory allowances (outside the pension base), benefits in kind (at the Article 18 values for PAYE) and directly paid rent or car costs (taxed as cash).

3 Compute PAYE

Apply the monthly scale, the 15% casual-labourer rate or the 30% second-employer rate.

4 Compute contributions

Pension 6% + 6% (7% + 7% from January 2027), maternity 0.3% + 0.3%, occupational hazards 2% employer-only, and community-based health insurance at 0.5% of net salary.

5 Apply other deductions

Keep loan repayments, advances, judgment debts and voluntary assignments within half of the salary, with no interest (Article 73).

6 Pay and issue payslips

Pay the net salary into each employee's nominated account and issue payslips and the tax statement required by Article 57 of the income tax law.

7 File by the 15th

Declare and pay PAYE on RRA's e-tax and the RSSB and community-based health insurance contributions by the 15th of the following month, and keep the records.

WORKED EXAMPLE

Payroll for a manager on RWF 1,000,000 a month, 2026 and 2027

A manager is paid RWF 1,000,000 a month: basic salary RWF 800,000, a cash housing allowance of RWF 100,000 and a transport allowance of RWF 100,000. Illustrative figures. The example assumes the whole RWF 1,000,000 is taxable and in the pension base, and, for illustration only, takes net salary for the community-based health insurance contribution as pay after PAYE and the employee's pension and maternity contributions; confirm the base RSSB applies.

PAYE	0 on the first RWF 60,000 + RWF 4,000 + RWF 20,000 + 30% × RWF 800,000 = RWF 240,000; total RWF 264,000.
Employee pension, 2026	6% × RWF 1,000,000 = RWF 60,000 (employer pays another RWF 60,000).

Maternity contribution	$0.3\% \times \text{RWF } 1,000,000 = \text{RWF } 3,000$ from the employee and RWF 3,000 from the employer.
Community-based health insurance	$\text{RWF } 1,000,000 - 264,000 - 60,000 - 3,000 = \text{RWF } 673,000$; $0.5\% = \text{RWF } 3,365$.
Take-home pay, 2026	$\text{RWF } 1,000,000 - 264,000 - 60,000 - 3,000 - 3,365 = \text{RWF } 669,635$.
Employer cost, 2026	$\text{RWF } 1,000,000 + 60,000 \text{ pension} + 3,000 \text{ maternity} + 20,000 \text{ occupational hazards (2\%)} = \text{RWF } 1,083,000$.
From January 2027	Pension 7% each = RWF 70,000; health contribution $0.5\% \times \text{RWF } 663,000 = \text{RWF } 3,315$; take-home RWF 659,685; employer cost RWF 1,093,000.
If the company provided a car instead	A car made available adds 10% of employment income excluding benefits in kind, here RWF 100,000, to taxable income: about RWF 30,000 more PAYE a month at the 30% rate.

Had the company paid the manager's rent directly to the landlord, the rent would be taxed as cash income, not at the 20% housing value.

Had the manager also worked part-time for a second Rwandan employer, that employer would withhold PAYE at a flat 30%.

Questions investors ask

Is there a minimum wage in Rwanda?

Not an operative one. Article 68 of Law N° 66/2018 requires the Minister in charge of labour to set a minimum wage by Order, but no Order had been issued by 10 October 2026. An old figure of about RWF 100 a day is sometimes quoted but is not a binding rate under Article 68. Equal pay for work of equal value and any collective agreement still apply.

Can I pay salaries in cash?

No. Article 67 of the Labour Law requires the employer to pay the whole salary into an account at a bank or recognised financial institution that the employee has nominated in writing. Keep the signed nomination on file. Monthly staff are paid monthly, and daily or weekly workers at the interval matching their basis of hire.

How much can I deduct from salary to recover a staff loan?

No more than half of the salary, and without interest, under Article 73 of the Labour Law. The same cap covers salary advances, court-ordered seizures and voluntary assignments taken together. Unlawful deductions carry interest at the National Bank of Rwanda's average rate. A loan above three months' salary at below the central bank's rate also creates a taxable benefit in kind.

What PAYE rates apply in Rwanda in 2026?

On monthly taxable employment income: 0% up to RWF 60,000, 10% to RWF 100,000, 20% to RWF 200,000 and 30% above, under Article 56 of Law N° 027/2022. Casual labourers pay 15% above RWF 60,000, and an employer that is not the employee's first employer withholds a flat 30%. The 2025 amendments to the income tax law did not change these rates.

How are company cars and housing taxed?

Under Article 18 of the income tax law, a car made available to an employee is valued at 10%, and housing at 20%, of employment income excluding benefits in kind, and added to taxable income. If the employer pays the rent or a car directly for the employee, that amount is taxed in full as cash. Pension contributions follow separate rules on benefits in kind.

When are payroll taxes and contributions due?

By the 15th day after the end of the period. PAYE is declared and paid on RRA's e-tax within 15 days after each month or, for employers allowed to file quarterly, each quarter. RSSB pension, maternity and occupational hazards contributions and the community-based health insurance contribution are declared and paid monthly by the 15th of the following month.

How long can an employee claim unpaid salary?

Two years from the date the salary fell due, under Article 76 of Law N° 66/2018. The period is interrupted if the employer starts treating the amount as a debt, if the matter goes to the employee representatives, while a labour inspector's conciliation is pending, or while the case is before a court.

THE 2027 HORIZON

- The pension contribution rises from 12% to 14% on 1 January 2027 under Presidential Order N° 086/01 of 12/12/2024, adding one point each to the employer's and the employee's share; payroll systems must be updated for January 2027 pay.
- The minimum-wage Order under Article 68 of the Labour Law remained pending at 10 October 2026; MIFOTRA described it in August 2024 as under study, and no date has been announced.
- The Government's target of the fourth quarter of 2026 for new pension, maternity and medical or occupational hazards laws could change contribution bases or rates for 2027.
- Any change to the PAYE scale would require an amendment to Article 56 of Law N° 027/2022; none had been published by 10 October 2026, and the 2026/27 budget measures should be checked as they are gazetted.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Salary	<i>Umushahara</i>	<i>Salaire</i>	The remuneration due for work performed (Article 66).
Minimum wage	<i>Umushahara fatizo</i>	<i>Salaire minimum</i>	The wage floor the Minister must set by Order under Article 68; not yet set.
Payslip	<i>Urupapuro rw'umushahara</i>	<i>Bulletin de paie</i>	The individual monthly statement of basic salary, allowances, withholdings and net pay (Article 71).
Seizure and assignment of salary	<i>Ifatira n'itangwa ry'umushahara</i>	<i>Saisie et cession du salaire</i>	Deductions for judgments, loans and voluntary transfers, capped at half the salary (Article 73).
Prescription of salary payment	<i>Ubuzime bw'iyishyurwa ry'umushahara</i>	<i>Prescription de paiement du salaire</i>	The two-year limit on claims for unpaid salary (Article 76).
Benefits in kind	—	<i>Avantages en nature</i>	Goods or services provided free or on favourable terms, such as housing or a car, taxed and contributed on at set values.
Compensatory allowances	—	<i>Indemnités à caractère compensatoire</i>	Refund-type allowances excluded from the pension base by Ministerial Order N° 008/24/10/TC.
Pay As You Earn (PAYE): withholding tax on employment income	<i>Umusoro ufatirwa ku musaruro ukomoka ku murimo</i>	<i>Impôt retenu à la source sur le revenu de l'emploi</i>	The tax employers withhold from pay under Articles 56 and 57 of Law N° 027/2022 and declare to RRA.
Community-based health insurance (CBHI)	<i>Ubwisungane mu kwivuza</i>	<i>Mutuelle de santé</i>	The national community health scheme to which employees contribute 0.5% of net salary.

FOREIGN V RWANDAN INVESTOR

The pay rules in the Labour Law, the PAYE scale and the payroll levies apply equally to foreign and Rwandan employers and to foreign and Rwandan employees; there is no expatriate rate, no foreigners' surcharge and no special regime for foreign-owned companies. The differences lie at the edges. A foreign employee who is not resident is taxed only on Rwandan-source income, and income paid by a non-resident employer for services in Rwanda is exempt unless it relates to a permanent establishment of that employer (Article 16 of the income tax law), which makes the choice of the paying entity important for seconded staff. Employees of international organisations and diplomats are exempt under Article 17. Foreign employees must still be enrolled with RSSB unless they are on a secondment of no more than twelve months covered by Article 4 of Law N° 05/2015. Salary paid abroad to staff working in Rwanda does not escape the Labour Law's payment rules or PAYE.

WATCH OUT FOR

- Treating the old RWF 100-a-day figure as a lawful minimum; it is not an Order under Article 68, and a future Order will apply to all pay below it.
- Paying salary in cash or into an account the employee has not nominated in writing (Article 67).
- Staff-loan repayments, advances and court orders that together exceed half of the salary, or that carry interest (Article 73).
- Paying an employee's rent or car directly, which is taxed as cash rather than at the 10% or 20% benefit values (Article 18 of the income tax law).
- Failing to deduct the employee's pension share at the time of payment; under Article 9 of Law N° 05/2015 the employer cannot recover it later and bears it itself.
- Missing the 15th-of-month deadline: pension penalties of 1.5% a month and community-based health insurance interest of 2% a month count part-months as whole months.

OFFICIAL SOURCES

- RwandaLII: Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda, Articles 66 to 76 and 122 — <https://rwandalii.org/akn/rw/act/law/2018/66/eng@2018-09-06/source.pdf>
- Rwanda Revenue Authority: Law N° 027/2022 of 20/10/2022 establishing taxes on income, Articles 16 to 18 and 56 to 59 — https://www.rra.gov.rw/fileadmin/user_upload/Income_Tax_law_of_2022.pdf
- Rwanda Revenue Authority: Basic Information on Rwanda Taxation System (November 2025) — https://www.rra.gov.rw/fileadmin/Folder_for_2025/BASIC_INFORMATION_version_2025.pdf
- Rwanda law portal (amategeko.gov.rw): Ministerial Order N° 008/24/10/TC of 03/12/2024; Prime Minister's Order N° 001/03 of 16/02/2026 — <https://www.amategeko.gov.rw>
- Ministry of Public Service and Labour (MIFOTRA) — <https://www.mifotra.gov.rw>

Social security: RSSB contributions: registration within seven working days, the pension rate of 12% rising to 20% by 2030, the pension base after the 2024 Order, maternity and occupational hazards contributions, the 0.5% CBHI levy, RAMA, Ejo Heza, deadlines and penalties

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Every employee governed by Law N° 66/2018 regulating labour in Rwanda must be enrolled in the mandatory pension scheme regardless of nationality, type or duration of contract or level of pay, as must staff of international organisations, NGOs and embassies (Article 4 of Law N° 05/2015 of 30/03/2015 governing the organisation of pension schemes), save for secondments of no more than twelve months.
- The employer registers with the Rwanda Social Security Board (RSSB) within seven working days of hiring its first employee and registers each new employee within seven working days of hiring (Article 6 of Law N° 05/2015; Article 5 of Law N° 003/2016 as amended by Law N° 049/2024).
- Under Presidential Order N° 086/01 of 12/12/2024 the pension contribution is 12% of the contribution base from 1 January 2025, 14% from 1 January 2027, 16% from 2028, 18% from 2029 and 20% from 2030, shared equally between employer and employee (Article 8 of Law N° 05/2015).
- The pension base is gross pay including allowances, bonuses and benefits in kind, less refund-type allowances; Ministerial Order N° 008/24/10/TC of 03/12/2024 lists the excluded compensatory allowances, which no longer include transport allowance, and values accommodation provided in kind at its acquisition value.
- Other contributions are maternity leave benefits at 0.6% of salary, shared equally (Law N° 003/2016), occupational hazards at 2% paid by the employer alone (RSSB), and community-based health insurance at 0.5% of the employee's net salary, withheld by the employer (Article 5 of Prime Minister's Order N° 001/03 of 16/02/2026).
- Contributions are declared and paid by the 15th of the following month; late pension contributions carry a penalty of 1.5% a month with part-months counted in full and are never time-barred (Articles 10 to 12 of Law N° 05/2015), and late health insurance contributions carry interest of 2% a month.

RSSB and the schemes an employer must join

The **Rwanda Social Security Board (RSSB)** administers the mandatory social security schemes: the pension scheme, the occupational hazards scheme, the maternity leave benefits scheme and the RAMA medical scheme. It also collects contributions to the community-based health insurance scheme and runs Ejo Heza, the voluntary long-term savings scheme. Article 39 of Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda lists among the employer's main duties affiliating each employee to the social security body and paying contributions for them, and Article 19 makes an employer that has not contributed for an employee liable to pay that employee, on an occupational accident or disease, the equivalent of the benefits RSSB would have paid, including medical expenses.

The governing texts are **Law N° 05/2015 of 30/03/2015 governing the organisation of pension schemes**, published in Official Gazette n° 20 of 18 May 2015; Presidential Order N° 086/01 of 12/12/2024 determining the contribution rate to mandatory pension scheme; Ministerial Order N° 008/24/10/TC of 03/12/2024 determining compensatory benefits and cash value of benefits in kind under mandatory pension scheme; Law N° 003/2016 of 30/03/2016 establishing and governing maternity leave benefits scheme, as amended by Law N° 049/2024 of 04/06/2024; and Prime Minister's Order N° 001/03 of 16/02/2026 related to the community-based health insurance scheme contributions. Presidential Order N° 002/01 of 05/02/2025 increased the pension and occupational hazards benefits RSSB pays. The overall cost of a payroll, combining these contributions with Pay As You Earn (PAYE), is worked through in Wages, minimum wage and payroll.

Who must be covered

Article 4 of Law N° 05/2015 makes the mandatory pension scheme apply to **all employees governed by the Labour Law, regardless of nationality**, type of contract, duration of the contract or amount of wages; to public servants and political appointees; and to employees of international organisations, national and international non-governmental organisations, faith-based organisations and embassies accredited to Rwanda. There is no exemption for expatriates, for part-time staff, for fixed-term staff or for highly paid staff.

Article 4 deals with secondments in both directions. Employees of an enterprise operating in Rwanda who are seconded to work for the same enterprise in another country remain in the Rwandan scheme if the secondment does not exceed **twelve months**. Employees of an enterprise operating abroad who are seconded to the same enterprise in Rwanda remain in their home scheme if the secondment does not exceed twelve months. Both rules apply subject to international conventions ratified by Rwanda. A secondee to Rwanda for longer than twelve months, or one employed by a different group entity in Rwanda, should be enrolled with RSSB. Under Article 5, a former member may continue contributing voluntarily, and self-employed persons not over 50 may join the mandatory scheme on request.

Registration and the monthly cycle

Under Article 6 of Law N° 05/2015 the employer must register with RSSB within **seven working days** of employing its first employee, and must register each newly hired employee within seven working days of the date of employment. Law N° 049/2024 restated the same duty for the maternity scheme: the

employer registers within seven days of hiring the first employee, and registers a new employee who has no registration number within seven working days. In practice a new company registers once with RSSB as an employer, receives an employer number, and adds each employee as hired.

The employer collects both its own and the employee's share, deducting the employee's share from salary at the time of payment; the employee cannot object to the deduction, and any contract that contradicts these rules is void (Article 9). An employer that fails to deduct at the time of the last payment cannot deduct the arrears from later salary. Where an employee works for two or more employers, each deducts in proportion to the salary it pays. Contributions are **declared monthly**, with a list of employees and their pay, and **remitted monthly**, in each case no later than the 15th day of the month following the month to which they relate (Articles 10 and 11).

The pension rate: 12% now, rising every January from 2027 to 20% in 2030

Article 8 of Law N° 05/2015 provides that the employer and the employee contribute **equally** to the pension scheme and that the rate is set by Presidential Order. Until the end of 2024 the rate was 6%, or 3% each, under Presidential Order N° 009/01 of 10/05/2016, which the 2024 Order repealed.

Presidential Order N° 086/01 of 12/12/2024, published on 13 December 2024, doubled it to 12% from 1 January 2025 and left 2026 at 12%, and set a two-point rise on each 1 January from 2027 until it reaches 20% in 2030. Article 2 of the Order allows the rate to be reviewed on the basis of an actuarial study, so the later steps are not guaranteed to remain unchanged. Article 8 of the Law also allows a differential rate for categories of employees with particularly harsh or strenuous working conditions.

Each step adds one percentage point to both the employer's and the employee's share. An employer's budget for 2027 should allow for 7% of the pension base as its own cost, and for the employee's net pay to fall by one point of the base unless gross pay is increased. Contracts that promise a fixed net salary leave the employer to absorb the whole rise.

Mandatory pension contribution schedule (Presidential Order N° 086/01, Article 1)

From	Total rate	Employer share	Employee share
Until 31 December 2024	6%	3%	3%
1 January 2025 (rate in force at 10 October 2026)	12%	6%	6%
1 January 2027	14%	7%	7%
1 January 2028	16%	8%	8%
1 January 2029	18%	9%	9%
1 January 2030	20%	10%	10%

The contribution base after the 2024 Order

Article 7 of Law N° 05/2015 bases the pension contribution on **gross salary**, made up of base salary, allowances, bonuses and other fringe benefits, together with the value of benefits in kind. Allowances of a refund character and retirement benefits are excluded. **Ministerial Order N° 008/24/10/TC of 03/12/2024**, which replaced Ministerial Order N° 002/16/10/TC of 19/04/2016, lists the excluded compensatory allowances: mission fees, communication fees, family allowances, medical expenses incurred, cost-of-living allowances, entertainment allowances, occupational health and safety allowances, tools allowances, meal expenses and any other allowance that may be considered as such. Transport allowance, which employers had often treated as excluded, is not on the list, and RSSB has confirmed that it now forms part of the base, aligning it with the base RRA uses for PAYE.

Article 2 of the 2024 Order defines benefits in kind subject to contribution as goods or services provided free or on favourable terms for the employee's personal use, names accommodation as the principal example, and values them at their **acquisition value**; contributions on a benefit in kind are deducted in the month in which the good is provided or the service acquired. This differs from PAYE, which values housing at 20% of cash employment income: a company-leased house may therefore enter the pension base at its full rent while being taxed at the 20% value, or as cash if the employer pays the rent directly. Payroll systems should map each pay element separately to the PAYE base and to the pension base.

Penalties, recovery and why arrears never expire

An employer that fails to declare or pay pension contributions when due faces an administrative penalty of **1.5% for each month of delay** on the contributions undeclared or unpaid, non-cumulative, calculated from the day after the due date to the date of declaration or payment, with any part of a month counted as a full month (Article 12). The penalty is paid together with the contribution. An employer that does not pay remains responsible for the contributions and penalties **without deducting anything from the employee's salary**, and the obligation to pay contributions is not subject to any statutory limitation (Article 11). Law N° 05/2015 also provides for reduction or waiver of penalties and for forced recovery (Articles 13 and 14).

Because pension arrears never become time-barred, unpaid contributions, including those on allowances wrongly treated as excluded, are a standard item in the due diligence on a Rwandan target ([Due diligence in Rwanda](#)). For the community-based health insurance contribution, Article 13 of Prime Minister's Order N° 001/03 imposes interest of 2% a month, simple, on late payments, again with part-months counted as whole months, Article 14 adds an administrative fine of 200% of any contributions an audit shows were underpaid, on top of the unpaid amount, and Article 15 allows an appeal in writing to RSSB's Board of Directors within 30 days of notification of a decision, with the appeal deemed accepted if the Board does not respond within 30 days.

Maternity leave benefits and occupational hazards

Law N° 003/2016 establishing and governing maternity leave benefits scheme fixes a contribution of **0.6% of salary**, 0.3% from the employer and 0.3% from the employee, remitted by the 15th of the following month. An employer in default pays the contributions without deducting them from the

employee. In return RSSB reimburses eight of the fourteen weeks of maternity leave and funds any extra month for certified complications, as explained in [Working hours, leave and public holidays](#); reimbursement is calculated on the declared salary, so under-declaration costs the employer at the point of claim.

The **occupational hazards** scheme is funded by a contribution of 2% of salary paid by the employer alone, with no employee share, according to RSSB's published scheme rules; the legal instrument fixing the rate was not identified in the official texts reviewed for this guide. RSSB states that it pays a daily allowance of 75% of average daily earnings in the previous three months during temporary incapacity, for up to 180 days, and a permanent incapacity pension of 85% of average monthly earnings; Presidential Order N° 002/01 of 05/02/2025 increased these benefits. Article 82 of the Labour Law requires the employer to declare an occupational accident, disease or death to RSSB and to the labour inspectorate of the area, and RSSB's procedure uses an accident declaration form completed by the employer. An employee cannot be dismissed because of an occupational accident unless a recognised doctor certifies the employee unfit to resume the job (Article 19).

Health cover: the CBHI levy, RAMA and private insurance

Every employee in a State organ or the private sector contributes **0.5% of net salary** to the community-based health insurance (CBHI) scheme. The employer withholds it, declares it monthly with a list of employees and their pay, and pays it no later than the 15th of the following month (Article 5 of Prime Minister's Order N° 001/03 of 16/02/2026, published on 23 February 2026, which repealed Prime Minister's Order N° 105/03 of 30/09/2020). The Order does not define net salary, so employers should follow RSSB's computation. The same Order imposes separate contributions on health insurers, automobile insurers, banks, telecommunications companies and petroleum traders, calculated on their premiums, profits or sales.

The **RAMA** medical scheme is compulsory for public servants. According to RSSB's 2018 scheme booklet, contributions are 7.5% from the employer and 7.5% from the employee on basic salary, and a private employer with at least seven employees may join if RSSB approves; RSSB's medical rules have been under review since 2025. There is no general duty on a private employer to provide medical insurance for its staff, contrary to the impression the Be Rwanda Wise FAQ on contributions gives; private medical cover, where offered, is a contractual benefit whose cost may be a taxable benefit and part of the pension base. Ejo Heza, RSSB's voluntary long-term savings scheme, is open to resident foreigners as well as Rwandans, and Law N° 05/2015 also allows complementary occupational and personal pension schemes on a voluntary basis.

Contributions an employer pays to or through RSSB in 2026

Scheme	Rate	Base	Who pays	Deadline	Source
Pension	12% (14% from 1 January 2027)	Gross pay including benefits in kind, less compensatory allowances	Employer 6%, employee 6%	15th of following month	Law N° 05/2015 Arts 7 to 11; PO N° 086/01

Scheme	Rate	Base	Who pays	Deadline	Source
Maternity leave benefits	0.6%	Salary	Employer 0.3%, employee 0.3%	15th of following month	Law N° 003/2016
Occupational hazards	2%	Salary	Employer only	With the monthly declaration	RSSB scheme rules
Community-based health insurance	0.5%	Employee's net salary	Employee, withheld by employer	15th of following month	PMO N° 001/03, Art. 5
RAMA medical scheme	15% (7.5% + 7.5%)	Basic salary	Employer and employee	Monthly	RSSB booklet (2018); compulsory for public servants only
Ejo Heza	Voluntary	As chosen by the saver	Saver	Flexible	RSSB

DECISION GUIDE

Must this person be enrolled with RSSB?

A decision guide for the mandatory pension, maternity and occupational hazards schemes. It reflects Article 4 of Law N° 05/2015 and should be checked against any social security treaty that applies.

Q1 Does the person work for you under an employment contract governed by the Rwandan Labour Law, of any nationality, length or pay?

Yes Continue to Q2.

No An independent contractor is not enrolled by you; a self-employed person under 50 may ask to join voluntarily (Article 5).

Q2 Is the person an employee of a foreign enterprise seconded to the same enterprise in Rwanda?

Yes Continue to Q3.

No Enrol with RSSB within seven working days of hiring.

Q3 Will the secondment to Rwanda last no more than twelve months?

Yes

The employee may remain in the home pension scheme; keep evidence of home-scheme membership and the secondment terms.

No

Enrol with RSSB, unless a treaty ratified by Rwanda provides otherwise.

Registering a new employer and running the first RSSB month

1 Register as an employer

Register with RSSB within seven working days of hiring the first employee, using RSSB's prescribed form or online service, and obtain the employer number.

2 Register each employee

Register each new employee who has no RSSB number within seven working days of the start date; record existing numbers for employees who already have one.

3 Map the pay elements

Classify each allowance against the excluded list in Ministerial Order N° 008/24/10/TC; include transport allowance and accommodation in kind at acquisition value.

4 Deduct at the time of payment

Deduct the employee's 6% pension, 0.3% maternity and 0.5% health contributions from each salary payment; arrears cannot be deducted later.

5 Declare and pay by the 15th

Submit the monthly declaration with the list of employees and their pay, and pay all contributions by the 15th of the following month.

6 Update for 1 January 2027

Change the pension rate to 7% + 7% for pay relating to January 2027 onwards.

WORKED EXAMPLE

A ten-person team: the 2027 pension step and a late payment

A company pays ten employees a monthly total of RWF 8,000,000: basic salaries RWF 7,000,000, transport allowances RWF 600,000 and mission allowances RWF 400,000. Illustrative figures; for simplicity the same base is used for the maternity and occupational hazards contributions.

Pension base	RWF 8,000,000 – RWF 400,000 mission allowances (excluded) = RWF 7,600,000; transport allowance stays in the base.
Pension, 2026	12% × RWF 7,600,000 = RWF 912,000 a month: RWF 456,000 employer, RWF 456,000 deducted from staff.

Pension, from January 2027	$14\% \times \text{RWF } 7,600,000 = \text{RWF } 1,064,000$ a month: RWF 532,000 each side, RWF 76,000 more for the employer each month.
Effect of the transport change	At 14%, including RWF 600,000 of transport allowance adds RWF 84,000 a month of contributions that would not have been due under the 2016 Order.
Maternity and occupational hazards	$0.6\% \times \text{RWF } 7,600,000 = \text{RWF } 45,600$ (RWF 22,800 each side); $2\% \times \text{RWF } 7,600,000 = \text{RWF } 152,000$, employer only.
Late payment	March 2027 pension of RWF 1,064,000 due by 15 April 2027 is paid on 20 June 2027: two months and five days late, counted as three months; penalty $3 \times 1.5\% = 4.5\% \times \text{RWF } 1,064,000 = \text{RWF } 47,880$.
Who bears it	The employer pays the penalty and cannot recover it, or any undeducted employee share, from the staff.

Had the company treated transport as excluded since December 2024, the shortfall would be due with penalties and would never become time-barred.

Pay elements and their treatment should be confirmed with RSSB where an allowance does not clearly fall within the excluded list.

Questions investors ask

Do foreign employees have to be registered with RSSB?

Yes. Article 4 of Law N° 05/2015 applies the mandatory pension scheme to all employees governed by the Labour Law regardless of nationality. The only general exception is a secondment from a foreign enterprise to the same enterprise in Rwanda for no more than twelve months, where the employee may stay in the home scheme, subject to any treaty Rwanda has ratified.

What is the RSSB pension rate in 2026 and 2027?

Twelve per cent of the contribution base in 2026, shared equally at 6% each, and 14% from 1 January 2027, at 7% each, under Presidential Order N° 086/01 of 12/12/2024. The rate then rises by two points each January to 20% in 2030, although the Order allows review on actuarial grounds.

Is transport allowance subject to pension contributions?

Yes, since Ministerial Order N° 008/24/10/TC of 03/12/2024 replaced the 2016 list of excluded allowances. The new list excludes mission, communication, family, medical, cost-of-living, entertainment, safety, tools and meal allowances, but not transport. RSSB has confirmed that transport allowance is now in the base, in line with the PAYE base.

What happens if we pay RSSB contributions late?

A penalty of 1.5% of the unpaid contributions for each month of delay, with any part of a month counted as a full month, under Article 12 of Law N° 05/2015. The employer bears the contributions and penalties without deducting them from staff, and the obligation never becomes time-barred. Late health insurance contributions carry 2% interest a month.

Must a private employer provide medical insurance in Rwanda?

Not as a general rule. Employees contribute 0.5% of net salary to the community-based health insurance scheme through payroll. The RAMA scheme is compulsory for public servants, and RSSB's rules have allowed private employers with at least seven employees to join with its approval. Private medical insurance is a contractual benefit.

What does the 2% occupational hazards contribution cover?

Work accidents and occupational diseases. RSSB states that it pays 75% of average daily earnings during temporary incapacity for up to 180 days and an 85% pension for permanent incapacity, plus medical costs. The employer pays the whole 2%. If it has not contributed, Article 19 of the Labour Law makes it pay the equivalent benefits itself.

THE 2027 HORIZON

- On 1 January 2027 the pension rate rises from 12% to 14% under Presidential Order N° 086/01, and then to 16% on 1 January 2028; the Order allows the schedule to be reviewed on actuarial advice.
- The Government set a target of the fourth quarter of 2026 for new laws on pension, maternity and medical or occupational hazards cover, including coverage of informal workers and a review of the rule limiting RAMA membership for private employers to those with at least seven employees.
- Ministerial Order N° 005/26/10/TC of 29/06/2026 determining modalities for granting long term savings scheme (Ejo Heza) benefits (Official Gazette of 30 June 2026) and Presidential Order N° 002/01 of 05/02/2025 on increased benefits are listed on the law portal, but their texts were not reviewed for this guide; check them before advising staff on benefit levels.
- Prime Minister's Order N° 001/03 of 16/02/2026 is new; watch for RSSB guidance on the definition of net salary for the 0.5% health insurance contribution.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Contribution	<i>Umusanzu</i>	<i>Cotisation</i>	The amount paid by employer and employee to a social security scheme.
Contribution base	<i>Ishingiro ry'umusanzu</i>	<i>Assiette de cotisation</i>	Gross pay including benefits in kind, less refund-type allowances (Article 7 of Law N° 05/2015).

English	Kinyarwanda	French	Meaning
Contribution rate	<i>Ingano y'umusanzu</i>	<i>Taux de cotisation</i>	The percentage of the base, 12% in 2026 for pension, set by Presidential Order.
Mandatory pension scheme	<i>Ubwiteganyirize bwa pansiyi butegetswe</i>	<i>Régime de pension obligatoire</i>	The compulsory scheme run by RSSB for all employees.
Benefits in kind	<i>Ibyo umukozi agenerwa bitari amafaranga</i>	<i>Avantages en nature</i>	Goods or services provided to the employee free or on favourable terms, such as accommodation.
Compensatory allowances	<i>Amafanga asubizwa umukozi</i>	<i>Indemnités à caractère compensatoire</i>	Refund-type allowances excluded from the pension base by Ministerial Order N° 008/24/10/TC.
Maternity leave benefits scheme	—	<i>Régime des prestations de congé de maternité</i>	The RSSB scheme funded by 0.6% of salary that reimburses eight weeks of maternity pay.
Occupational accident or disease	<i>Impanuka cyangwa indwara bikomoka ku murimo</i>	<i>Accident de travail ou maladie professionnelle</i>	The risks covered by the 2% employer-paid occupational hazards contribution.
Community-based health insurance	<i>Ubwisungane mu kwivuza</i>	<i>Mutuelle de santé</i>	The national health scheme to which employees contribute 0.5% of net salary.
Registration	<i>Ukwiyandikisha</i>	<i>Enregistrement</i>	The employer's and each employee's enrolment with RSSB within seven working days (Article 6).

FOREIGN V RWANDAN INVESTOR

RSSB contributions do not depend on the nationality of the employer or the employee: a foreign-owned company pays the same rates on the same base as a Rwandan one, and a foreign employee contributes like a Rwandan colleague. The differences arise only from mobility. A foreign enterprise's employee seconded to the same enterprise in Rwanda for no more than twelve months may stay in the home scheme under Article 4 of Law N° 05/2015, and the same rule keeps a Rwandan employee seconded abroad within RSSB. Beyond twelve months, or where the employee is hired by the Rwandan entity, RSSB enrolment is compulsory unless a treaty ratified by Rwanda provides otherwise. Contributions paid by a foreign employee who later leaves Rwanda are governed by RSSB's benefit rules, which should be explained to expatriates at hiring. Ejo Heza is open to resident foreigners.

WATCH OUT FOR

- Missing the seven-working-day registration deadline for the employer and for each new hire.
- Continuing to exclude transport allowance from the pension base after Ministerial Order N° 008/24/10/TC of 03/12/2024.
- Payroll systems not switched to 7% + 7% for January 2027 pay, and fixed-net-salary contracts that make the employer bear the employee's increase.
- Assuming expatriates are exempt; only secondments of no more than twelve months within the same enterprise stay in the home scheme.
- Failing to deduct the employee's share when salary is paid: the employer cannot recover it later and pays it, with penalties, itself.
- Treating old RSSB arrears as expired; pension contribution obligations are never time-barred.

OFFICIAL SOURCES

- Rwanda law portal (amategeko.gov.rw): Law N° 05/2015 of 30/03/2015; Presidential Order N° 086/01 of 12/12/2024; Ministerial Order N° 008/24/10/TC of 03/12/2024; Prime Minister's Order N° 001/03 of 16/02/2026 — <https://www.amategeko.gov.rw>
- Rwanda Social Security Board: pension reform FAQs — <https://www.rssb.rw/>
- Rwanda Social Security Board: pension reforms and the private sector (28 November 2024) — <https://www.rssb.rw/>
- Rwanda Social Security Board: Occupational Hazards scheme — <https://www.rssb.rw/>
- Rwanda Social Security Board: Ejo Heza — <https://www.rssb.rw/>

Work permits and residence permits in Rwanda: the immigration law and its 2019 Order, the Occupation in Demand List and labour-market test, permit classes and fees, investor and dependant permits, the IremboGov procedure, permanent residence, employer duties and the fines for late applications and illegal employment

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- A foreigner who works, runs a business or invests in Rwanda needs a temporary residence permit of the right class from the Directorate General of Immigration and Emigration (DGIE) under Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda and Ministerial Order N° 06/01 of 29/05/2019, and must apply within 15 working days of entry, of signing the contract in Rwanda or of registering the business (Article 14 of the Order).
- Under Articles 40 to 45 of Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023, a job that is not on the Occupation in Demand List (Annex 3) may go to a foreigner only after a labour-market test: an advertisement on the Rwanda job portal for at least two weeks open to Rwandans only, a report to DGIE, and a plan for transferring the foreigner's skills to Rwandan staff.
- The usual employment permits cost RWF 150,000 (H1 skilled worker on the Occupation in Demand List, valid 3 years; H2 employer-sponsored worker, valid 2 years; Q1 intra-company transfer, up to 1 year), a Q2 permit for a recurrent assignee costs RWF 250,000 and a class R permit for a contract of 90 days or less costs RWF 50,000 (Annexes II and IV of Ministerial Order N° 06/01).
- A registered investor of at least USD 250,000 may recruit three foreign employees without proving a skills shortage, and a talent-intensive headquarters or regional office may recruit the foreign staff it needs if at least 30% of its professional staff are Rwandan (Annexes XXI and XXII of Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation).
- An employer must ensure that every foreign employee holds the right permit and must inform DGIE in writing when the contract ends (Article 33 of Law N° 57/2018); breaches of employer duties carry an administrative fine of RWF 200,000 to RWF 500,000, tripled for a legal entity (Article 62 of the Order), and illegal employment of a foreigner is a criminal offence (Article 46 of the Law).

The legal framework and who needs a permit

Rwandan immigration law rests on **Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda** and its implementing **Ministerial Order N° 06/01 of 29/05/2019 relating to immigration and emigration**, published in the Official Gazette of 30 May 2019. Article 8 of the Law divides visas into entry, transit and tourist visas and residence permits into temporary and permanent residence permits, and leaves the classes to the Order: Annex I lists the visitor visa classes, Annex II the classes of temporary residence permit and Annex IV the fees. Permits are issued by the **Directorate General of Immigration and Emigration (DGIE)**, which also decides whether an employer may recruit a foreigner after the labour-market test described below. The Rwanda Development Board (RDB) facilitates visas and work permits for registered investors under Article 14 of Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation (the Investment Code), but it does not issue them.

Rwanda has no separate 'work permit' document. A foreigner who will work, establish a business, invest or carry on another activity in Rwanda for more than a short visit needs a **temporary residence permit** in the class that authorises that activity: Article 18 of the Order lets the holder 'work, establish a business, invest, or perform any other activity authorised by his or her permit', with multiple entries, and a resident identity card is issued with the same validity (Article 23). No visitor visa authorises work (Visas and entry). A holder who changes activity without telling DGIE becomes an irregular foreigner under Article 13 of the Law, and Article 10 allows DGIE to cancel a permit used outside its purpose, which also cancels the permits of the holder's dependants.

The labour protections of Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda (the Labour Law) apply to foreign employees in the same way as to Rwandans unless a treaty provides otherwise, and a foreign employee must have a **written** employment contract (Article 12). Foreign employees are also enrolled with the Rwanda Social Security Board (RSSB) and taxed under Pay As You Earn (PAYE) like Rwandan staff (Social security: RSSB contributions; Personal income tax, PAYE and expatriates). FAQ 51 summarises the basic rule.

The Occupation in Demand List and the labour-market test

Since August 2023 the gateway to hiring a foreigner is Chapter V of **Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023** on occupational health and safety, employees' and employers' organisations, child employment, employment of a foreigner and leave, issued by the Ministry of Public Service and Labour (MIFOTRA). Under Article 40 the employer must first verify whether the job is on the **Occupation in Demand List** (ODL), which Article 41 sets out in Annex 3 of the Order and classifies by the Rwandan job classification standards; it lists managerial, scientific, engineering and technical occupations among others. The employer must also verify that the foreigner meets the job's requirements, comply with the residence permit rules and, where the profession has a regulatory body in Rwanda, recruit only a foreigner whose licence that body recognises. DGIE's own web page on the ODL still links the list under the repealed 2022 Order; the list that counts is Annex 3 of the 2023 Order.

If the job is not on the ODL, the employer must carry out **labour-market testing**, which the Order defines as the procedure by which an employer searches for a qualified Rwandan before resorting to a foreign employee. Article 42 requires the vacancy to be advertised on the Rwanda job portal for at least two weeks with applications invited from Rwandans only. If no applicant meets the requirements, the

employer records the applicants' names; if applicants sat an examination and none passed, the report must contain the names of the applicants, the names of those who sat the examination, the questions, the marking scheme and the answer scripts. Under Article 43 the employer submits the written report and a request for authorisation to DGIE, which assesses it with the body in charge of skills development and replies within 15 working days. The employer may then recruit the foreigner on DGIE's recommendation (Article 44).

Article 45 adds a third condition that is easy to overlook: with the request, the employer must submit a **plan for transferring the foreign employee's skills** to Rwandan employees and its implementation plan. Article 50 requires the foreign employee's contract to state his or her responsibility to build the capacity of Rwandan colleagues, and Article 49 obliges the employer to employ the foreigner only in the job for which the permit was issued and to give the monitoring bodies information about foreign staff. Older summaries, including some investor FAQs, describe localisation as a matter for incentive regimes only; since 2023 it is a condition of every off-list foreign hire.

Routes that bypass the test: treaties, public interest, secondments and the Investment Code

The Order provides three further routes. Under Article 46 an employer may engage a foreigner for a job listed in an agreement ratified or signed by Rwanda, after verifying that the job appears in the agreement and that the foreigner meets its requirements. Under Article 47 DGIE may, in the public interest, authorise the employment of a qualified foreigner. Under Article 48 a foreign employee seconded or transferred by a multinational trading company or international organisation may work in Rwanda if the job is on the ODL, appears on the occupation list of a free-movement-of-labour agreement or another agreement Rwanda has signed, is one for which the employer has failed to find a qualified Rwandan, or is justified by the public interest.

The Investment Code adds two statutory allowances for registered investors. Under Annex XXII a registered investor who invests at least **USD 250,000** may recruit **three foreign employees** without demonstrating that the skills are lacking on the Rwandan labour market. Under Annex XXI a company that establishes its headquarters or regional office in Rwanda and is talent-intensive may recruit the managerial, professional and technical foreign staff it requires, provided that at least **30%** of its professional staff are Rwandan (FAQ 52; Investment incentives). These allowances remove the need to prove a shortage; they do not remove the need for a residence permit, and RDB's facilitation letter should accompany the application. The 30% condition belongs to the headquarters regime; it is not a general local-hiring quota.

Temporary residence permit classes used by businesses (Ministerial Order N° 06/01, Annexes II and IV)

Class	For	Fee (RWF)	Validity under the Order
H1	Skilled worker whose occupation is on the ODL and who has the qualifications or experience	150,000	3 years, renewable

Class	For	Fee (RWF)	Validity under the Order
H2	Worker sponsored by an employer, with the required qualifications or experience	150,000	2 years
H3	Accredited journalist or foreign media representative	150,000	2 years
H4	Semi-skilled worker or artisan from a country in the region	50,000	Not stated in the annex
H5 / H6 / H7	International or regional organisation staff / employee under a special or reciprocity agreement / independent researcher	150,000 / on reciprocity / 150,000	Not stated in the annex
Q1	Assignment by a home company to its Rwandan affiliate for a defined period; also staff of a multinational's international or regional office in Rwanda	150,000	Up to 1 year, renewable
Q2	Person resident abroad who visits regularly for short periods on a continuing fixed assignment	250,000	1 year
R	Employment contract of 90 days or less, or a worker awaiting a residence permit	50,000	Duration of the contract
Investor and self-employed classes (A, B, F, G, O, W, X, Z)	Investor (1), entrepreneur (2) or recurring applicant (3) by sector: mining, agriculture, manufacturing, trade, accommodation, IT, transport, other	150,000 (1 and 2); 250,000 (3); 300,000 (B3)	2 years; 5 years after two prior permits in the class
M2	Dependant of a temporary resident	Half the principal's fee	Same as the principal's permit

Investor, entrepreneur and dependant permits

A foreign shareholder or founder who will live in Rwanda and run the business does not need an employment permit; he or she applies for an investor or self-employed permit in the sector class that matches the business: A for mining, B for agriculture, F for manufacturing, G for trade, O for accommodation, W for information technology, X for transport and Z for other activities, each with sub-class 1 for an investor, 2 for an entrepreneur and 3 for a recurring applicant. DGIE's business-investor page lists the documents: the company's investment certificate where it has one, the business registration certificate, a curriculum vitae and a police clearance certificate issued within the last six months. DGIE also asks investors and entrepreneurs to contact its Field Inspection and Law Enforcement department to arrange a visit to the business premises before or during the application, so the office or site should be operating when the application is lodged (RDB registration and the investment certificate).

Family members apply for class M permits. M1 is for a dependant of a Rwandan and is valid for three years; M2 is for a dependant of a temporary resident and runs with the principal's permit; M3 covers the family of a permanent resident. The Order fixes the M2 and M3 fee at half the principal's fee and treats M1 as free, while DGIE's dependant page states half the fee for M1 as well, so confirm the amount on IremboGov before paying. Because Article 10 of the Law cancels dependants' permits with the principal's, a family's status depends on the principal's employment continuing: a dismissal or resignation affects the whole household.

Where the investor will not live in Rwanda but needs to visit often, the V9 visa (USD 200, multiple entry, valid from two to ten years) or the Q2 permit is usually the better fit; both are discussed in [Visas and entry](#).

Deadlines, validity, renewal and change of employer

Article 14 of the Order sets the application deadline at **15 working days**: from entry for a foreigner who signed an employment contract of more than 90 days while abroad or who registered a business before arrival; from signature for a contract signed in Rwanda; and from business registration for a self-employed person who registered after arrival. DGIE's general information page describes this as a 15-day grace period from arrival for first-time applicants, after which penalties apply immediately. Article 15 requires DGIE to issue the permit within **10 days** of a complete application, and IremboGov's published guidance gives seven days. Fees are not refunded if an application is refused or withdrawn.

Under Article 16 a permit for a worker or self-employed person is valid for two years, a permit for a foreigner of particular national interest for up to three years, and a permit for a foreigner who has held a permit in the same category at least twice may be issued for **five years** after DGIE assesses his or her ability to run the business and financial capacity. Article 18 caps every temporary permit at the length of the employment contract, so a one-year contract produces a one-year permit. The Order describes Q1 as renewable, but DGIE's employment-permit page says Q1 is renewed only in exceptional circumstances; plan a long assignment as a local hire under H1 or H2 rather than relying on successive Q1 renewals.

A permit holder may change employer during the permit's validity but must inform DGIE in writing, and at renewal must produce a resignation or termination letter from the previous employer. After expiry DGIE allows a **five-day grace period** to leave or renew without penalty; after that the delay fines in Article 58 apply and renewal may be refused. Documents such as diplomas, police clearance certificates and marriage and birth certificates must be officially translated into English or French, and the police clearance must be an original.

Applying for an employment permit on IremboGov

1 Settle the route before the employee travels

Check the job against Annex 3 of Ministerial Order N° 02/MIFOTRA/23. If it is not listed and no Investment Code allowance or treaty route applies, run the two-week, Rwandans-only advertisement on the Rwanda job portal and send DGIE the test report, the request and the skills-transfer plan; allow 15 working days for DGIE's reply.

2 Sign a compliant written contract

The contract must be in writing (Article 12 of the Labour Law), contain the elements in Ministerial Order N° 007/19.20, state the foreigner's capacity-building duties (Article 50 of Ministerial Order N° 02/MIFOTRA/23) and run for at least the permit period sought.

3 Assemble the file

For H1 or H2: the contract, certified diplomas, an employer's letter, a curriculum vitae, a police clearance certificate under six months old and the passport. Have foreign documents officially translated into English or French and scan each as a PDF of no more than 500 KB.

4 Apply online from inside Rwanda

The applicant must be in Rwanda. On IremboGov choose Immigration, then Permits, then Application for a permit; enter the personal details, the permit class and any dependants, and upload the documents within 15 working days of the trigger date in Article 14 of the Order.

5 Pay the fee

Pay with the bill number beginning '88' that IremboGov generates. EAC citizens pay no residence permit fee; others pay the Annex IV amount, for example RWF 150,000 for H1, H2 or Q1.

6 Respond to DGIE and collect the card

DGIE may ask for further documents or, for investors, a field inspection. Once approved, collect the permit and resident identity card from DGIE and register with the nearest DGIE office as Article 32 of the Law requires.

7 Diarise renewal and exit reporting

Calendar the expiry date, the five-day post-expiry grace period and the contract end date; when the contract ends, inform DGIE in writing (Article 33 of the Law and Article 53 of Ministerial Order N° 02/MIFOTRA/23).

Employer duties, permanent residence and sanctions

Article 33 of Law N° 57/2018 obliges the employer of a foreigner to ensure that every foreign employee holds the appropriate residence permit, to keep records on current and former foreign employees, to inform DGIE of any breach of the Law it knows or has reason to know of, and to inform DGIE when a foreign employee's contract ends. Where a foreign employee is found without the documents allowing him or her to work and stay, or doing work the permit does not cover, the employer is **presumed to know** of the irregularity unless it proves otherwise. The presumption makes permit tracking a board-level compliance item: an expired permit of a contractor's staff working on the employer's site can expose the employer as well.

The sanctions are layered. An employer who breaches its obligations under the immigration law commits an administrative fault punished by a fine of RWF 200,000 to RWF 500,000, **tripled** where the employer is a legal entity (Article 62 of the Order). Employing a foreigner contrary to the Law is a criminal offence under Article 46 of Law N° 57/2018, punishable by imprisonment of 15 days to 5

months or a fine of RWF 1,000,000 to RWF 3,000,000, or both. Providing false information to obtain a visa or permit carries 1 to 3 years' imprisonment or a fine of RWF 1,000,000 to RWF 2,000,000, or both (Article 45). The foreign employee faces the delay fines in the table below and possible expulsion.

Permanent residence is available under Article 20 of the Order in class L-1 after ten years' lawful residence in aggregate (RWF 300,000), L-2 for an exceptional contribution or particular interest to Rwanda (free), L-3 for senior staff of a multinational organisation or company of special interest (RWF 300,000) and L-5 and L-6 for family members (half fee). A permanent permit may be cancelled if the holder is convicted of a felony or stays outside Rwanda for more than three consecutive years (Article 22). The Investment Code separately makes high-net-worth individuals, defined in Article 2(22) as those who invest at least USD 1,000,000 in a registered project in a priority sector or acquire high-end property worth at least USD 500,000, eligible for permanent residence on criteria that Annex XXI leaves to other laws, with nationality by acquisition possible after five years; no DGIE class or IremboGov service specific to that route was identified, so it should be pursued through RDB.

Fines for late application or renewal (Article 58 of Ministerial Order N° 06/01)

Delay or overstay	Administrative fine (RWF)
6 to 15 days	50,000
16 to 30 days	70,000
31 days to 3 months	100,000
3 to 6 months	300,000
6 to 9 months	500,000
More than 9 months	1,000,000
Employer in breach of its immigration duties	200,000 to 500,000, tripled for a legal entity (Article 62)

DECISION GUIDE

Which permit route fits this hire?

A decision guide for an employer in Rwanda planning to engage a foreign national. Answer in order; the first outcome reached is the usual route, which DGIE confirms on application.

Q1 Will the person work in Rwanda for 90 days or less under one contract?

Yes Apply for a class R permit (RWF 50,000) for the contract; a visitor visa does not authorise the work.

No Continue to Q2.

Q2 Is the person a shareholder or founder who will live in Rwanda and run the business?

Yes Apply for an investor or entrepreneur permit in the sector class (RWF 150,000), after arranging DGIE's field inspection.

No Continue to Q3.

Q3 Is the person assigned by a foreign group company for a defined period, or employed at a multinational's regional office in Rwanda?

Yes Consider Q1 (up to 1 year), with proof of affiliation, the foreign contract, a criminal record certificate and the Rwandan host's letter (Article 19 of the Order).

No Continue to Q4.

Q4 Is the employer a registered investor of at least USD 250,000 that has not used its three-foreigner allowance, or a qualifying headquarters with 30% Rwandan professional staff?

Yes Hire without a labour-market test under Annex XXII or XXI of the Investment Code, then apply for H2 with RDB's support.

No Continue to Q5.

Q5 Is the occupation on Annex 3 of Ministerial Order N° 02/MIFOTRA/23?

Yes Apply for H1 (3 years) on proof of qualifications or experience and any professional licence.

No Run the two-week labour-market test, obtain DGIE's authorisation with a skills-transfer plan, then apply for H2.

WORKED EXAMPLE

Staffing a new Kigali assembly plant with five foreign hires

A Rwandan company owned by a Turkish group is registered with RDB for an investment of USD 600,000 and plans five foreign hires: a general manager, a production engineer, a Kenyan quality supervisor, a finance controller and an Indian technician for a 75-day commissioning job. The general manager's spouse and two children will join. All salaries, dates and outcomes are illustrative; the fees are those in Annex IV.

Investment Code allowance

Investment of USD 600,000 exceeds USD 250,000: three hires (general manager, finance controller, production engineer) are recruited without a labour-market test under Annex XXII.

Kenyan quality supervisor	Occupation not on the ODL: two-week Rwandans-only advertisement, examination report and skills-transfer plan sent to DGIE, which replies within 15 working days. H2 permit; as an EAC citizen the supervisor pays no fee: RWF 0.
Indian technician	Contract of 75 days: class R permit, RWF 50,000.
Three H2 permits	$3 \times \text{RWF } 150,000 = \text{RWF } 450,000$.
Dependants (M2 at half the principal's fee)	$3 \times \text{RWF } 75,000 = \text{RWF } 225,000$.
Total permit fees	$\text{RWF } 450,000 + \text{RWF } 50,000 + \text{RWF } 225,000 = \text{RWF } 725,000$.
What a late application costs	The finance controller applies 20 days after the 15-working-day deadline: a fine of RWF 70,000 (16 to 30 days). Had the company knowingly let him work without a permit, it would also risk RWF 200,000 to RWF 500,000 tripled to RWF 600,000 to RWF 1,500,000 under Article 62 and criminal exposure under Article 46 of the Law.

Annex 3 itself lists occupations such as chief executive, financial manager and certified accountant, so some of these roles could also have gone through the Occupation in Demand List and H1 without using the Investment Code allowance; check the exact job title against the Annex.

If a sixth foreign manager were needed, the three-foreigner allowance would already be used and the labour-market test would apply unless the occupation is on the ODL.

When the technician's contract ends on day 75, the company informs DGIE in writing; keeping that letter on file answers the Article 33 presumption.

Questions investors ask

Does Rwanda issue a separate work permit?

No. Permission to work is the class of temporary residence permit issued by the Directorate General of Immigration and Emigration under Ministerial Order N° 06/01 of 29/05/2019. An employee usually holds H1 or H2, an assignee Q1 or Q2, a short-contract worker class R, and a founder an investor or entrepreneur class. A visitor visa never authorises work.

What is the labour-market test?

For a job not on the Occupation in Demand List in Annex 3 of Ministerial Order N° 02/MIFOTRA/23, the employer advertises on the Rwanda job portal for at least two weeks to Rwandans only, documents the applicants and any examination, and sends DGIE a report, a request and a skills-transfer plan. DGIE replies within 15 working days.

How many foreigners can I hire without the labour-market test?

A registered investor of at least USD 250,000 may recruit three foreign employees without proving a shortage under Annex XXII of the Investment Code. A talent-intensive headquarters or regional office may recruit the foreign managers and professionals it needs if at least 30% of its professional staff are Rwandan. Jobs on the Occupation in Demand List also bypass the test.

How long does a Rwandan employment permit take and when must I apply?

The application must be lodged within 15 working days of entry, of signing the contract in Rwanda or of business registration (Article 14 of Ministerial Order N° 06/01). The Order requires issue within 10 days of a complete application, and IremboGov states seven days. Add time for any labour-market test and DGIE's 15-working-day reply.

Do EAC citizens need a permit to work in Rwanda?

Yes. Citizens of East African Community states still need a residence permit in the right class to work, but DGIE states that they pay no residence permit fee. A job listed under a free-movement-of-labour agreement Rwanda has signed may also be filled without the labour-market test under Article 46 of Ministerial Order N° 02/MIFOTRA/23.

What happens to a foreign employee's permit when employment ends?

The employer must inform DGIE in writing that the contract has ended (Article 33 of Law N° 57/2018). A permit tied to that employment can be cancelled, which also cancels dependants' permits. The employee may move to a new employer after informing DGIE and must show a resignation or termination letter at renewal.

THE 2027 HORIZON

- In August 2026 Parliament asked MIFOTRA for a labour-mobility roadmap within three months, so a roadmap is due around November 2026; it may lead to changes to the Occupation in Demand List or to the labour-market test procedure.
- Ministerial Instructions N° 001/MIFOTRA/26 of 02/03/2026 on Sector Skills Councils create bodies that may influence how skills-transfer plans are assessed; watch for guidance from the body in charge of skills development under Article 51 of Ministerial Order N° 02/MIFOTRA/23.
- No instrument revising the 2019 permit fees in Annex IV was identified as at 10 October 2026, although DGIE pages and the Order differ on some details (M1 fee, Q1 renewal); check IremboGov's fee at the time of application.
- The Investment Code's high-net-worth permanent residence and two-year talent visas still lack a published DGIE class; any implementing order would change how investors apply.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Temporary residence permit	<i>Uruhushya rwo kuba mu Rwanda igihe giteganyijwe</i>	<i>Permis de séjour temporaire</i>	The permit that authorises a foreigner to work, run a business or invest for a set period (Articles 13 to 19 of Ministerial Order N° 06/01).
Permanent residence permit	<i>Uruhushya rwo kuba mu Rwanda igihe kidateganyijwe</i>	<i>Permis de séjour permanent</i>	Classes L-1 to L-7 under Article 20 of the Order; lost after more than three consecutive years abroad.
Occupation in Demand List (ODL)	<i>Urutonde rw'imirimo ikenewe irebana n'ubumenyi bwihariye</i>	<i>Liste des métiers en tension</i>	Annex 3 of Ministerial Order N° 02/MIFOTRA/23: occupations for which skills are lacking in Rwanda.
Labour-market testing	<i>Kugenzura isoko ry'umurimo</i>	<i>Test du marché du travail</i>	The employer's documented search for a qualified Rwandan before hiring a foreigner (Article 42).
Plan for skills transfer	<i>Gahunda yo gutanga ubumenyi</i>	<i>Plan de transfert des compétences</i>	The plan submitted to DGIE showing how the foreigner will train Rwandan staff (Articles 45 and 51).
Directorate General of Immigration and Emigration (DGIE)	<i>Ibiro Bikuru bishinzwe Abinjira n'Abasohoka mu Rwanda</i>	<i>Direction Générale chargée de l'Immigration et l'Émigration</i>	The authority that issues visas and permits and authorises foreign hires.
Resident identity card	<i>Ikarita iranga umunyamahanga</i>	<i>Carte d'identité pour étranger</i>	The card issued with a residence permit, valid for the same period (Article 23 of the Order).
Intra-company transfer (Q1)	—	<i>Transfert d'employés de même société</i>	Assignment of a group employee to a Rwandan affiliate; Article 19 lists the extra documents.
Employment contract	<i>Amasezerano y'umurimo</i>	<i>Contrat de travail</i>	Must be written for a foreign employee (Article 12 of the Labour Law) and caps the permit's validity.

FOREIGN V RWANDAN INVESTOR

Rwandan citizens need no permit and are the beneficiaries of the labour-market test, which reserves off-list jobs to them unless the employer documents that none qualified. Every foreign national, including a foreign shareholder of a Rwandan company, needs a residence permit in the right class to work or manage the business from Rwanda.

EAC citizens are treated more favourably in two ways: DGIE charges them no residence permit fee, and jobs listed under a free-movement-of-labour agreement may be filled without the test. They still need the permit and the employer still carries the Article 33 duties. Nationals of other African, Commonwealth or Francophonie states benefit only at the visa stage. A Rwandan-owned company and a foreign-owned company face the same rules when hiring foreigners; only a company registered with RDB above the USD 250,000 threshold, or a qualifying headquarters, gains the Investment Code allowances.

WATCH OUT FOR

- Starting work on a visitor visa while the permit is pending: no visitor class authorises work, and the employer is presumed to know.
- Missing the 15-working-day deadline in Article 14 of the Order; the delay fines start at RWF 50,000 and rise to RWF 1,000,000.
- Relying on DGIE's ODL page, which links the repealed 2022 list, or on RDB's outdated permit procedure page that cites repealed law and a RWF 100,000 fee.
- Advertising an off-list job without keeping the applicants' names, examination questions, marking scheme and scripts that Article 42 requires.
- Forgetting to inform DGIE in writing when a foreign employee leaves; the fine for an employer that is a company is tripled.
- Issuing a two-year permit request against a one-year contract: the permit cannot outlast the contract (Article 18 of the Order).

OFFICIAL SOURCES

- DGIE: Ministerial Order N° 06/01 of 29/05/2019 relating to immigration and emigration (Annexes I, II and IV) — https://www.migration.gov.rw/fileadmin/user_upload/pdf_files/ministerial_order_relating_to_immigration.pdf
- RwandaLII: Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda — <https://rwandalii.org/akn/rw/act/law/2018/57/eng@2018-09-20/source.pdf>
- Official Gazette N° Special of 02/08/2023: Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023 (employment of a foreigner, Occupation in Demand List) — <https://www.ncda.gov.rw/index.php?elD=dumpFile&t=f&f=72604&token=7d53f2f1422318ddb017c71d0bfea065ecd453b8>
- DGIE: Permits, general information and employment permits — <https://www.migration.gov.rw/our-services/permit/general-information>
- IremboGov: How to apply for a permit — <https://support.irembo.gov.rw/en/support/solutions/articles/47001199573-how-to-apply-for-a-permit>
- Rwanda Law Portal (amategeko.gov.rw): Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation — <https://amategeko.gov.rw>

Visas and entry to Rwanda for investors and business visitors: visa on arrival for all nationalities, fee waivers for African Union, Commonwealth and Francophonie citizens, the EAC six-month pass, the visitor visa classes and fees, the V9 multiple-entry investor visa, entry conditions and refusal grounds, the Investment Code visas and the move from visitor to resident

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- Since 1 January 2018 citizens of every country may obtain a visa on arrival in Rwanda without prior application, and DGIE caps visitor visa fees at USD 50 for single entry and USD 70 for multiple entry.
- Citizens of African Union, Commonwealth and Francophonie member states receive a visa on arrival with the fee waived for a 30-day visit, citizens of 19 listed states receive a free 90-day visa, and East African Community citizens receive a free six-month pass on arrival, according to the Directorate General of Immigration and Emigration (DGIE).
- Annex I of Ministerial Order N° 06/01 of 29/05/2019 divides the visitor visa into twelve classes, including V6 for prospective investors exploring business opportunities (90 days, renewable once) and V9 for non-resident investors, board members and multinational representatives (USD 200, multiple entry, valid from two to ten years); none of them authorises work.
- Work in Rwanda, even under a contract of 90 days or less, requires a residence permit such as class R (RWF 50,000) rather than a visitor visa, and a transit visa (class VT, USD 30, 72 hours) never permits work (Article 11 of Ministerial Order N° 06/01).
- Under Articles 6, 7 and 9 of Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda, DGIE may require health insurance, vaccination certificates, proof of funds or a guarantor for repatriation, and may refuse a visa on grounds that include criminal convictions, false information, insufficient funds and genocide denial.

The visa framework

Entry to Rwanda is governed by **Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda** and **Ministerial Order N° 06/01 of 29/05/2019 relating to immigration and emigration**, administered by the Directorate General of Immigration and Emigration (DGIE). Article 4 of the Law sets

the entry conditions: entering through a lawful border post, holding a valid travel document, registering as the law requires and holding a valid visa, permit or resident identity card where one is needed. Article 8 groups visas into entry, transit and tourist visas, and the Order turns these into classes.

Three groups of classes matter to business travellers. First, **visas under special arrangement** (Article 10 of the Order): class VE-1 for nationals or residents of states with which Rwanda has a visa waiver arrangement, single entry for up to 90 days and not for employment; VE-2 for a transit passenger stranded by circumstances outside his or her control, up to 72 hours; class VC for aircraft and boat crew; and class VP, under which VP-1 gives East African Community (EAC) citizens a visa on arrival valid for six months and renewable, and VP-2 covers members of other regional free-visa communities. Second, the **transit visa** (class VT), single entry for up to 72 hours, whose holder 'is not permitted to work' (Article 11). Third, the **visitor visa**, which Article 12 defines as permitting a visit for tourism, employment search, visits to friends, medical treatment or 'other short-term reasons other than work purposes', divided into the twelve classes in Annex I.

Anything beyond a visit, including work under a short contract, needs a residence permit, which is the subject of [Work permits and residence permits](#).

Visa on arrival and fee waivers

DGIE states that since **1 January 2018** citizens of all countries may obtain a visa upon arrival without prior application. Citizens of member states of the **African Union, the Commonwealth and La Francophonie** receive a visa on arrival with the fee waived for a 30-day visit, a regime that Rwandan missions date to 2020. Citizens of 19 states receive a free visa valid for 90 days: Angola, Benin, the Central African Republic, Chad, Côte d'Ivoire, the Democratic Republic of the Congo, Ghana, Guinea, Haiti, Indonesia, Mauritius, the Philippines, Qatar, Saint Kitts and Nevis, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone and Singapore. **EAC citizens** receive a free pass on arrival valid for six months. Every other visitor pays the fee for the class, which DGIE caps at **USD 50 for single entry and USD 70 for multiple entry** for the ordinary visitor visa.

In November 2023 the President announced that Africans would be able to travel to Rwanda without a visa. DGIE's own pages continue to describe a visa on arrival with the fee waived for African Union citizens, and no implementing instrument was found on the law portal, so the accurate statement as at 10 October 2026 is that African Union citizens pay **no visa fee** on arrival; the stamp and the 30-day limit still apply.

Travellers who are not visa-exempt may apply in advance online through IremboGov, the government services portal, or at a Rwandan diplomatic mission, and online applicants may pay online or on arrival. DGIE warns that no agent is authorised to apply on a traveller's behalf; third-party visa websites charge more than the official fee. A passport valid for at least six months is expected.

Visitor and transit visa classes used by business travellers (Ministerial Order N° 06/01, Annexes I and IV)

Class	Purpose	Fee (USD)	Validity and conditions
V1	Holiday, sightseeing or other short-term reasons other than work	50 single / 70 multiple	30 days single entry or 90 days multiple; on arrival, online or at a mission
V2	Visit to a family member resident in Rwanda	50 single / 70 multiple	30 or 90 days; no work
V4	Skilled worker seeking a job on the Occupation in Demand List	50	90 days, renewable, multiple entry; no work until a permit is issued; lapses on employment
V5	Conference, meeting, workshop or similar	50	30 days; on arrival, online or at a mission
V6	Prospective investor, entrepreneur or trader exploring business opportunities	50 single / 70 multiple	90 days, renewable once; issued by a mission or DGIE; no work
V7	Medical treatment and the patient's attendant	30	90 days, renewable, multiple entry; no work
V8	Tourist group of four to ten	150	30 days, single entry
V9	Non-resident investor, board member or multinational representative with significant business in Rwanda	200	2 to 10 years, renewable, multiple entry; issued by DGIE
V10	Bridging visa for a foreigner who has lost status and is leaving or applying for a new status	30	Up to 90 days, single entry, ends on exit; no work
V11	East Africa Tourist Visa	100	As set by the inter-State agreement; no work
V12	Long-term visitor visa on reciprocity	160	Up to 10 years, renewable; no work
VT	Transit	30	72 hours, single entry; no work

Business visitors: choosing the class and staying inside it

Most short business trips are made on the ordinary visa on arrival or on an e-visa issued through IremboGov, and for a citizen of an African Union, Commonwealth or Francophonie state that visa costs nothing. A visitor may attend meetings, negotiate, inspect sites and attend a conference; the Order's line is drawn at 'work purposes'. The Order does not define work for visitors, so the prudent line is that a visitor may discuss, negotiate and inspect but may not perform the services or productive tasks for which a business is paid in Rwanda, such as installing equipment, managing staff, delivering a

consultancy assignment on site or working a shift. Those activities need a residence permit even when they last only weeks: class **R** covers an employment contract of 90 days or less at RWF 50,000, and class **Q2**, at RWF 250,000 for one year, suits a person resident abroad who comes regularly for short periods on a continuing assignment.

Two classes are designed for investors. **V6** is for a prospective investor, entrepreneur or trader exploring opportunities, valid for 90 days and renewable once, for single or multiple entry; it is issued by a Rwandan mission or a DGIE office rather than on arrival, and its holder may not work. **V9** is for a foreign investor, board member or representative of a multinational company who does not reside in Rwanda but has significant business activities there and visits regularly; it is issued by DGIE, allows multiple entries and is valid for two to ten years for USD 200. For a non-resident director who attends quarterly board meetings, V9 removes repeated applications and the risk of a single-entry visa lapsing between trips.

Conference visitors use V5 for 30 days. V4 allows a skilled person whose occupation is on the Occupation in Demand List to enter for 90 days to look for work; the holder may not work until a permit is issued, and the visa lapses once the holder secures employment, so the employer must then apply for the permit within 15 working days of the contract being signed.

Entry conditions, refusal and the duties of hosts

Article 6 of Law N° 57/2018 allows DGIE to require a health insurance certificate from a visitor it considers may need medical treatment, to refuse entry to a person likely to become a burden on the health system, and to require vaccination certificates in line with World Health Organization rules or Ministry of Health directives. Article 7 allows DGIE to require proof of sufficient funds and, for an intended temporary resident, a guarantor to cover the cost of repatriation. Article 9 lists the grounds on which a visa or permit may be refused, including a criminal conviction, association with criminal groups, failure to meet the application requirements, misuse of a previous visa or permit, false information, insufficient funds, a threat to national security, and denying, minimising or perpetrating genocide. Article 11 treats a person who has been refused a visa or whose permit was cancelled as inadmissible.

DGIE also has discretionary powers under Article 14: it may exempt persons from entry formalities, reduce fines on foreigners who cannot pay, allow transit without a valid travel document for up to 72 hours, and allow a distinguished visitor and his or her entourage to stay for up to six months. A transit passenger stranded at the airport by a schedule change or bad weather is exempt from the entry visa for up to 72 hours under Article 10 of the Order, unless he or she delays departure deliberately.

Hosts carry duties of their own. A hotel or other accommodation operator must keep records of guests and copies of their travel documents for inspection, and the owner of a residential house must let only to a foreigner with a valid visa or residence permit and inform the nearest immigration office when the lease ends (Article 35 of the Law); an owner who houses an irregular foreigner is presumed to know of the irregularity. Transport companies must give immigration officers passenger information before departure or arrival (Article 36), and Law N° 006/2024 of 19/01/2024 governing advance passenger information and passenger name record data, with Ministerial Order N° 001/01 of 10/05/2024 determining the data elements and when they are transmitted, adds advance passenger information

and passenger name record requirements for carriers. Companies that lease staff housing should therefore keep copies of their foreign employees' permits on the tenancy file ([Commercial leases, offices and housing](#)).

Obtaining a visa before travel through IremboGov

1 Check whether a visa fee is payable

Confirm on DGIE's visa-on-arrival page whether the traveller's nationality falls in the African Union, Commonwealth or Francophonie fee waiver, the 19-state free 90-day list or the EAC six-month pass. If so, the traveller may simply obtain the visa on arrival.

2 Choose the class

Use V1 or the on-arrival visa for a short meeting trip, V5 for a conference, V6 for an investment scouting trip and V9 for a non-resident investor or director who will visit repeatedly. If any work will be performed, plan a residence permit (class R or Q2) instead.

3 Prepare the documents

A passport valid for at least six months, a passport photograph, the itinerary and, for V6 or V9, a letter describing the business purpose and, for V9, evidence of the investment or board role. DGIE may ask for proof of funds, health insurance or a vaccination certificate.

4 Apply online

Apply on IremboGov or at the Rwandan mission in the country of residence, avoiding unofficial visa agents. V9 is issued by DGIE itself; V6 by a mission or DGIE.

5 Pay and travel

Pay the class fee online or on arrival (USD 50 single or USD 70 multiple for an ordinary visitor visa; USD 200 for V9) and carry the approval letter.

6 Track the expiry date

Leave or change status before the visa expires: a late application or overstay of six days or more costs RWF 50,000 and rises to RWF 1,000,000 for more than nine months (Article 58 of the Order), and the visitor may be expelled.

Investment Code visas and residence for high-net-worth investors

Law N° 006/2021 of 05/02/2021 on Investment Promotion and Facilitation (the Investment Code) promises further immigration incentives in Annexes XXI and XXII: a two-year visa for foreign start-up founders and innovative entrepreneurs and their dependants, a two-year visa for qualifying international graduates and talent, and a two-year visa for qualifying remote workers in priority professional fields, each to be processed within two weeks, together with eligibility for permanent residence, on criteria to be set by other laws, for high-net-worth individuals, whom Article 2(22) defines

as investing at least USD 1,000,000 in a registered project in a priority sector or acquiring high-end property worth at least USD 500,000, and Rwandan nationality by acquisition after five years of permanent residence if the conditions continue to be met ([FAQ 53](#)).

These are statutory entitlements in principle, but as at 10 October 2026 no DGIE visa class or IremboGov service specific to them was found, and Annex I of the 2019 Order still contains the twelve visitor classes listed above. An investor who wishes to rely on them should apply through the Rwanda Development Board (RDB), which facilitates visas and permits for investors under Article 14 of the Investment Code, and should ask RDB which DGIE class will be issued. Remote workers in particular should not assume that a 'digital nomad' visa exists in the Order; working remotely for a foreign employer while in Rwanda on an ordinary visitor visa is not an activity the visitor classes authorise ([Investment incentives](#)).

Before a business trip to Rwanda

A short checklist for a company sending staff or directors to Rwanda for meetings, site visits or short assignments.

☐ **Nationality check**

Fee waiver, free 90-day visa, EAC pass or paid visa; note the 30-day limit on the waived visa.

☐ **Purpose check**

Meetings and negotiations fit a visitor class; installation, supervision or paid services on site need a class R or Q2 permit.

☐ **Frequency check**

A director or investor visiting several times a year should consider V9 (USD 200, two to ten years).

☐ **Passport and health**

At least six months' passport validity; carry vaccination certificates required by current Ministry of Health directives and travel health insurance.

☐ **Accommodation**

Hotels record guests' documents; a company flat let to a foreigner requires a valid visa or permit and notice to immigration when the lease ends.

☐ **Exit date**

Diarise the visa expiry; overstays of six days or more are fined under Article 58 of the Order.

From visitor to resident without a gap

Many investors arrive on a visitor visa, register a company or sign an employment contract, and then decide to stay. That is lawful, but the deadline starts at once. Article 14 of the Order requires an application for a temporary residence permit within 15 working days of signing an employment contract in Rwanda, or of registering a business after arrival; the application is made on IremboGov while the applicant is in Rwanda. Until the permit is issued the person remains a visitor and may not begin work, and an employer that allows him or her to start is exposed under Article 46 of Law N° 57/2018.

A foreigner whose status ends, for example because employment terminates or a permit is cancelled, may obtain a V10 bridging visa for up to 90 days to prepare departure or apply for a new status. Article 32 of the Law requires every resident foreigner to register with the nearest DGIE office and to inform DGIE before changing the purpose of stay. Business visitors who become shareholders should also remember that company registration with RDB can be completed online without a visit ([Registering a company with RDB](#)), whereas immigration permits are applied for only from inside Rwanda.

WORKED EXAMPLE

Four travellers to a Kigali board meeting and plant commissioning

A Rwandan subsidiary of a US group holds its board meeting in Kigali and commissions new equipment. Four people travel. Nationalities, trip lengths and choices are illustrative; fees are those in Annex IV of the Order and on DGIE's visa-on-arrival page.

British chair (Commonwealth), 5-day trip	Visa on arrival with fee waived for 30 days: USD 0.
Kenyan sales director (EAC), 5-day trip	Free pass on arrival valid for six months: USD 0. Attending the board meeting is not work requiring a permit.
US investor director attending four board meetings a year for three years	Single-entry visas: 12 trips × USD 50 = USD 600. One V9 visa valid for three years: USD 200, saving USD 400 and twelve applications.
German engineer installing equipment for 60 days	Installation is work: enters on a visitor visa (USD 50), then the employer applies for a class R permit within 15 working days of entry: RWF 50,000. Without the permit the engineer is an irregular foreigner and the company risks a criminal fine of RWF 1,000,000 to RWF 3,000,000 under Article 46 of the Law.
Total official cost	USD 200 + USD 50 + RWF 50,000, against a potential criminal fine of up to RWF 3,000,000 if the engineer worked on a visitor visa.

Had the engineer been Kenyan, the six-month EAC pass would cover entry, but a residence permit would still be needed for the installation work; DGIE charges EAC citizens no permit fee.

The 30-day limit on the fee-waived visa matters for a Commonwealth national who stays longer: leaving or changing status before day 30 avoids Article 58 fines.

Questions investors ask

Can I get a visa on arrival in Rwanda?

Yes. Since 1 January 2018 citizens of every country may obtain a visa on arrival without applying in advance. Citizens of African Union, Commonwealth and Francophonie states pay no fee for a 30-day visit, citizens of 19 listed states receive a free 90-day visa, and EAC citizens receive a free six-month pass. Others pay up to USD 50 single entry or USD 70 multiple entry.

Is Rwanda visa-free for all Africans?

A visa-free policy for Africans was announced in November 2023, but DGIE's published rules describe a visa on arrival with the fee waived for African Union citizens for a 30-day visit, and no implementing instrument was found. In practice African Union citizens pay no visa fee, but the 30-day limit applies.

Which visa should a non-resident investor or director use?

The V9 visa in Annex I of Ministerial Order N° 06/01 is designed for a foreign investor, board member or multinational representative who does not live in Rwanda but has significant business there and visits regularly. DGIE issues it for USD 200, with multiple entries, for two to ten years, renewable.

Can I work in Rwanda on a visitor visa?

No. Every visitor class in Ministerial Order N° 06/01 excludes work purposes, and a transit visa holder may not work. Even a contract of 90 days or less needs a class R residence permit costing RWF 50,000, and a regular short-stay assignee usually needs a Q2 permit costing RWF 250,000 for one year.

Does Rwanda have a digital nomad or remote-worker visa?

The Investment Code provides for a two-year visa for qualifying remote workers in priority professional fields, processed within two weeks, but no DGIE class or IremboGov service implementing it was found as at 10 October 2026. Apply through RDB and ask which class will be issued; the ordinary visitor classes do not authorise work.

What happens if I overstay my Rwandan visa?

Article 58 of Ministerial Order N° 06/01 fines late application or overstay: RWF 50,000 for 6 to 15 days, RWF 70,000 for 16 to 30 days, rising to RWF 1,000,000 for more than nine months. The foreigner may also be expelled and treated as inadmissible on a later visit.

THE 2027 HORIZON

- Formalisation of the November 2023 announcement of visa-free travel for Africans: watch DGIE's visa-on-arrival page and the Official Gazette for an amendment to Annex I or IV of Ministerial Order N° 06/01.
- The East Africa Tourist Visa (V11, USD 100) was reported in May 2026 to be routed through IremboGov; the report is from a secondary source and should be checked on DGIE's site.
- Implementation of the Investment Code's two-year entrepreneur, talent and remote-worker visas, which still lack a published DGIE class.
- Carrier data rules under Law N° 006/2024 of 19/01/2024 may lead to pre-travel screening requirements that affect late bookings.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Visitor visa	<i>Viza yo gusura</i>	<i>Visa de visite</i>	The visa for short visits other than work, in twelve classes V1 to V12 (Article 12 and Annex I of Ministerial Order N° 06/01).
Transit visa (VT)	<i>Viza yo gutambuka</i>	<i>Visa de transit</i>	Single-entry visa for up to 72 hours; the holder may not work (Article 11).
Entry visa	<i>Viza yo kwinjira</i>	<i>Visa d'entrée</i>	The visa category in Article 8 of Law N° 57/2018; the term is also used for single-entry and multiple-entry visitor visas in Annex IV.
Visa waiver regime	<i>Amasezerano yo gusonerana ikiguzi kuri viza</i>	<i>Accord d'exonération de frais de visa</i>	An agreement waiving visa or permit costs between Rwanda and other states (Article 24 of the Order).
Delay to apply or renew	<i>Gutinda gusaba no kongerasha viza cyangwa uruhushya rwo kuba mu Rwanda</i>	<i>Retard de demande ou renouvellement du visa ou permis de séjour</i>	The administrative fault fined on a sliding scale under Article 58 of the Order.
Directorate General of Immigration and Emigration (DGIE)	<i>Ibiro Bikuru bishinzwe Abinjira n'Abasohoka mu Rwanda</i>	<i>Direction Générale chargée de l'Immigration et l'Émigration</i>	The authority that issues visas and permits and controls borders.
Temporary residence permit	<i>Uruhushya rwo kuba mu Rwanda igihe giteganyijwe</i>	<i>Permis de séjour temporaire</i>	Needed for any work, including a contract of 90 days or less (class R).
Resident identity card	<i>Ikarita iranga umunyamahanga</i>	<i>Carte d'identité pour étranger</i>	Issued with a residence permit; a visitor has none.

FOREIGN V RWANDAN INVESTOR

Rwandan citizens enter on a Rwandan travel document or other proof of nationality and need no visa (Article 4 of Law N° 57/2018). For foreigners, the cost and length of a visit depend on nationality rather than on the size of the investment: EAC citizens receive a free six-month pass; African Union, Commonwealth and Francophonie citizens pay no fee for 30 days; nationals of 19 listed states receive a free 90-day visa; others pay up to USD 50 or USD 70.

These differences end at the border. No nationality may work on a visitor visa, and an investor of any nationality who will live in Rwanda needs a residence permit. A foreign investor who visits often should use V9 regardless of nationality, while a member of the Rwandan community abroad who acquired the nationality of a country that does not accept dual nationality may obtain permanent residence in class L-4 under Article 20 of the Order.

WATCH OUT FOR

- Assuming that the 'visa-free for Africans' announcement removes the 30-day limit on the fee-waived visa.
- Sending engineers or consultants to deliver work on a visitor visa; a class R permit is needed even for a few weeks.
- Unofficial visa websites and agents: DGIE says none is authorised, and fees above USD 50 or USD 70 for an ordinary visitor visa are a warning sign.
- Applying for V6 at the airport: Annex I provides for it to be issued by a mission or DGIE office.
- Letting a visitor visa expire while a permit application is pending; track both dates and use V10 if status lapses.
- Housing foreign staff in a flat whose owner has not been shown a valid visa or permit, which Article 35 of the Law requires.

OFFICIAL SOURCES

- DGIE: Visa on arrival — <https://www.migration.gov.rw/visa-on-arrival>
- DGIE: Visitors visa — <https://www.migration.gov.rw/visa/visitors-visa>
- DGIE: Ministerial Order N° 06/01 of 29/05/2019 relating to immigration and emigration (Annex I visitor classes, Annex IV fees) — https://www.migration.gov.rw/fileadmin/user_upload/pdf_files/ministerial_order_relating_to_immigration.pdf
- RwandaLII: Law N° 57/2018 of 13/08/2018 on immigration and emigration in Rwanda — <https://rwandalii.org/akn/rw/act/law/2018/57/eng@2018-09-20/source.pdf>
- IremboGov: online visa and permit applications — <https://irembo.gov.rw>

Termination, severance and redundancy in Rwanda: legitimate reasons, the 15-day and 30-day notice periods, protected employees, gross misconduct and the 48-hour notice, dismissal for economic or technological reasons, terminal benefits of two to seven months' salary, unfair-dismissal damages, final pay and the certificate of rendered services

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- An indefinite employment contract may be terminated by either party only for legitimate reasons (Article 27 of Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda), with written notice stating the reasons of at least 15 days where the employee has served less than one year and 30 days where service exceeds one year (Articles 24 and 29); no notice may be given during probation, suspension or leave.
- An employer may dismiss without notice for gross misconduct but must notify the employee in writing within 48 hours of the evidence emerging, stating the grounds (Article 26); Ministerial Order N° 002/19.20 of 17/03/2020 lists fifteen acts of gross misconduct, and an employer may add others only with the Minister's approval.
- Dismissal for economic reasons or technological transfer requires the employer to inform the employees' representatives and then the labour inspector in writing, and to select employees by performance, qualifications, experience in the enterprise and legally recognised dependants (Article 21); a dismissed employee has priority for re-hiring for six months (Article 22).
- After at least 12 consecutive months' service, termination for economic reasons, technological transfer or sickness entitles the employee to terminal benefits of at least two to seven times the average monthly salary according to length of service, paid within seven working days (Article 31).
- Unfair dismissal gives rise to damages of three to six months' salary, or up to nine months' net salary where the employee has more than ten years' service with the employer (Article 30); employee claims lapse after two years (Article 104).

How employment ends under the Labour Law

Termination is governed by Section 2 of Chapter II of **Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda** (the Labour Law), as amended by Law N° 027/2023 of 18/05/2023, and by the Ministerial Orders of 17 March 2020 made under it. The Law recognises only two kinds of contract, fixed-term and

indefinite (Employment contracts and probation), and the ways in which each can end differ. A **fixed-term contract** ends automatically on its expiry date; before then it may be ended by mutual consent or by a party with legitimate reasons, and an employee who keeps working after expiry without a written renewal is paid for the days worked (Article 28). An **indefinite contract** may be terminated by either party 'for legitimate reasons' (Article 27).

The Law does not list what counts as a legitimate reason. It defines **unfair dismissal** as termination by the employer 'without legitimate reasons or respecting procedures provided for by law' (Article 3(17)), so a dismissal can be unfair either because the reason is inadequate or because the procedure was not followed. In practice the recognised reasons are the employee's conduct or performance, documented through the employer's disciplinary process; gross misconduct; the employer's economic or technological circumstances; prolonged sickness after the six-month period in Article 55; and retirement. Other endings are expiry of a fixed term, resignation by the employee with notice, mutual agreement, an unsuccessful probation evaluated in writing (Article 13), and death.

Two points distinguish Rwandan law from many other systems. First, there is **no statutory pre-dismissal hearing**: the Law requires written notice with reasons, and the employer's rules of procedure and the disciplinary sanctions in Article 42 (warning, reprimand, suspension of up to eight days without pay, and dismissal) supply the internal process. Some summaries describe an 'opportunity to respond' as a legal requirement; it is good practice and often written into rules of procedure, but it is not in the Law. Second, the Law applies the same procedure to individual and collective economic dismissals, with no headcount threshold that triggers a separate collective process.

Notice and pay in lieu

Subject to a collective agreement, the rules of procedure or the contract, Article 24 sets the minimum notice for either party at **15 days** where the employee has served less than one year and **30 days** where the employee has served more than one year. Notice must be given in writing and must state the reasons for termination (Articles 24 and 29), and the parties continue to perform the contract during the notice period. During notice given by the employer, the employee may be absent one day a week to look for a new job. Notice is not required where the parties so agree (Article 29), which is the basis for a negotiated exit.

A party that terminates without notice, or without observing the full notice period, must pay the other the **compensation in lieu of notice** provided for by the Law (Article 25), in practice the salary for the notice period not worked. The rule applies to employees as well as employers: an employee who walks out without notice owes compensation. Notice periods longer than the statutory minimum, common for senior managers, are lawful and should be written into the contract.

No notice may be given during the **probation period**, and the employer may not terminate the contract while the employee is suspended or on leave (Article 24). An employee whose probation is unsuccessful leaves without notice or terminal benefits, but only on the basis of a written evaluation (Article 13).

When dismissal is barred

Several protections cut across the general rules. An employer may not terminate an employee's contract while the employee is **suspended or on leave**, including annual, sick, maternity and circumstantial leave (Article 24). Article 24 bis, inserted by Law N° 027/2023, prohibits dismissal of a female employee on the ground of **pregnancy**, and no notice may run during maternity leave, after which the employee returns to the same post (Article 61). An employee may not be dismissed as a result of an **occupational accident** unless a recognised doctor declares him or her unfit to resume the previous job; if the employee can work again in another capacity, the employer must offer suitable alternative employment and, failing that, terminates with the benefits the Law provides (Article 19). It is prohibited to dismiss an employee for having **reported or testified on sexual harassment** by a supervisor, and where there is tangible evidence that an employee resigned because of a supervisor's sexual harassment, the resignation is treated as unfair dismissal (Article 8). Discrimination in dismissal on any ground in Article 9 is prohibited.

Employee representatives, members of the occupational health and safety committee and trade union representatives dismissed because of their representative role receive enhanced damages of up to nine months' net salary (Article 30). A lawful strike does not entitle either party to terminate the contract (Article 107), whereas an illegal strike is itself gross misconduct (Workplace rules, unions and labour disputes).

Suspension is not termination but often precedes it. During an administrative investigation the employer may suspend the employee in writing for up to **30 days** without pay, with the salary calculated and retained and paid if the employee is cleared (Article 20). Article 18 lists other grounds of suspension, including a disciplinary lay-off of eight working days, a prison sentence or provisional detention of up to six months, and suspension of the enterprise's activities for force majeure. For economic or technical reasons the employer may lay employees off for up to **90 days** in any one year; when that period expires the employee is considered dismissed and receives terminal benefits (Article 21).

Gross misconduct: the 48-hour rule and the Ministerial list

Article 26 allows the employer to terminate without notice for **gross misconduct**, but the employer must notify the employee in writing, specifying the grounds, within **48 hours** of the evidence of the misconduct coming to light. A dismissal letter sent later is vulnerable to challenge as unfair even if the misconduct is proved. Ministerial Order N° 002/19.20 of 17/03/2020 establishing the list of gross misconduct lists fifteen acts: theft; fraud; fighting at the workplace; drinking alcohol at the workplace; being on duty under the influence of alcohol or drugs; falsification; any form of discrimination at the workplace; sexual harassment; soliciting, offering or receiving bribes or illicit benefits; embezzlement; unlawfully obtaining or disclosing confidential professional information; behaviour that may endanger the health and safety of others at work; gender-based violence at the workplace; illegal strike; and intentional destruction of equipment.

Article 3 of the Order allows an employer to add further acts suited to the nature of its business, but only if the Minister in charge of labour approves them before implementation; the approved list is then incorporated in the rules of procedure and notified to employees in writing. An employer that simply writes 'repeated lateness' or 'breach of IT policy' into its handbook as gross misconduct, without

approval, cannot rely on Article 26 for those acts and must give notice. A dismissal for gross misconduct carries no notice and no Article 31 terminal benefits, but accrued annual leave and other final dues remain payable.

Dismissal for economic reasons or technological transfer

Under Article 21 the employer may, after **informing the employees' representatives** in the enterprise, carry out individual or collective dismissals for internal reorganisation or restructuring for economic reasons, or for technological transfer, with the aim of preserving the enterprise's competitiveness, and must **inform the competent labour inspector in writing**. The employees to be dismissed are placed on a list according to four criteria: performance, professional qualification, experience in the enterprise and legally recognised dependants. The Law sets no minimum consultation period and no headcount threshold, but the inspector can examine the selection and the representatives' information, so the file should show how each criterion was weighed.

A worker dismissed for economic or technical reasons is entitled, for **six months** after dismissal, to be re-engaged without competition when the employer seeks to fill a position for which he or she has the required profile (Article 22). Before closing or relocating an enterprise, the employer must also declare it to the labour inspector at least 15 days in advance (Article 116). Where the enterprise's legal status is modified, contracts in progress remain valid between the new employer and the existing employees and may be terminated only under the Law (Article 15), but an employment contract cannot be transferred from one employer to another without the employee's consent (Article 16), which matters on an asset sale ([Acquiring a Rwandan company](#)).

Minimum terminal benefits under Article 31 of the Labour Law

Service with the same enterprise	Minimum terminal benefit
At least 12 consecutive months but under 5 years	2 × average monthly salary
5 to 10 years	3 × average monthly salary
10 to 15 years	4 × average monthly salary
15 to 20 years	5 × average monthly salary
20 to 25 years	6 × average monthly salary
Over 25 years	7 × average monthly salary
Average monthly salary	Total salary for the last 12 months ÷ 12, excluding allowances paid to enable the employee to perform his or her duties
Payment deadline	Within 7 working days of the dismissal

Terminal benefits and retirement benefits

Article 31 gives an employee who has served at least **12 consecutive months** a right to **terminal benefits** when the contract is terminated for economic reasons, technological transfer or sickness. The scale in the table is a floor; a collective agreement or contract that is more favourable prevails. The same benefits are due to an employee whose contract ends after six months of sickness because he or she cannot resume work, and to an employee deemed dismissed after 90 days of economic lay-off (Article 21). A retiring employee receives **retirement benefits** calculated in the same way, but retirement and terminal benefits are not cumulative (Article 32).

Terminal benefits are not due on dismissal for gross misconduct, on an unsuccessful probation, on resignation or on the expiry of a fixed-term contract, because none of these is a termination for economic reasons, technological transfer or sickness. Several commercial summaries quote a scale of one to six months; the Law's floor starts at two months. Older summaries also describe notice as rising steadily with service; it has two tiers only. The tax treatment of terminal benefits should be checked against the income tax rules in [Personal income tax, PAYE and expatriates](#).

Unfair dismissal damages and the employee's own liability

Under Article 30 an unlawful termination gives rise to damages. For an employee who is the victim of **unfair dismissal** the damages may not be less than **three months'** salary or more than **six months'** salary; where the employee has more than ten years' service with the same employer, they may not exceed **nine months' net salary**, and the same nine-month ceiling applies to representatives dismissed for their representative role. The court fixes the amount within the band. Article 31 applies 'without prejudice to other provisions' of the Law, which supports the view that where an economic dismissal is found unfair because the procedure was not followed, the employee may claim both the terminal benefit and damages; the Law does not say so expressly.

The scale also runs the other way: the damages rules apply where an employee unlawfully terminates the contract. Other remedies sit alongside: compensation in lieu of notice (Article 25), illegal deductions bearing interest at the National Bank of Rwanda (BNR) average rate (Article 74), and one month's salary in damages if the employer fails to issue a certificate of rendered services within 15 days of a written request (Article 34). Claims lapse after **two years** from the date the dispute arose, interrupted by a written demand or a referral to the representatives, the labour inspector or the court (Article 104), and must normally pass through conciliation before the labour inspector first ([Workplace rules, unions and labour disputes](#)).

A lawful dismissal for economic reasons, step by step

- 1 Document the business case**
Record the economic, restructuring or technological reasons and why the post or posts are affected; the reason must preserve the enterprise's competitiveness (Article 21).

- 2 Check the protections**
Exclude or treat separately employees on leave, suspended, pregnant, on maternity leave or recovering from an occupational accident (Articles 19, 24, 24 bis and 61).

3 Inform the employees' representatives

Explain the reasons, the number of posts and the selection criteria to the representatives elected under Ministerial Order N° 003/19.20 before any notice is given.

4 Apply the four selection criteria

Rank the affected employees by performance, professional qualification, experience in the enterprise and legally recognised dependants, and keep the scoring sheet.

5 Inform the labour inspector in writing

Send the district labour inspector a letter with the reasons, the list and the criteria; keep proof of delivery.

6 Give written notice with reasons

Serve each employee written notice of at least 15 or 30 days stating the reasons, or pay compensation in lieu (Articles 24, 25 and 29); allow one day a week for job-hunting.

7 Pay within seven working days

Pay terminal benefits, accrued leave and final salary within seven working days of the dismissal (Article 31); and issue the certificate of rendered services.

8 Honour the six-month re-hire priority

Offer any vacancy that matches a dismissed employee's profile to that employee for six months (Article 22). For a foreign employee, inform DGIE in writing.

Final pay and exit documents

What the employer must pay or hand over when any employment ends, whatever the reason.

☐ Final salary and benefits

Salary to the last day worked, paid into the employee's nominated account (Article 67).

☐ Accrued annual leave

Untaken leave is paid in cash on termination (Article 49); leave not taken within two years lapses.

☐ Notice or compensation in lieu

Unless the parties agreed to waive notice or the dismissal is for gross misconduct.

☐ Terminal or retirement benefits

Where Article 31 or 32 applies, within seven working days.

☐ Certificate of rendered services

Showing only the dates of entry and leaving and the positions held (Article 34).

☐ **Death in service**

Funeral expenses and death allowances under Ministerial Order N° 009/19.20 of 17/03/2020: funeral expenses equal to one month's gross salary (at least RWF 200,000), paid before the funeral, and death allowances of three times the last monthly gross salary to the spouse or heir, paid within 30 days of death at the latest.

☐ **Foreign employee**

Written notice to DGIE that the contract has ended (Article 33 of Law N° 57/2018).

WORKED EXAMPLE

Restructuring a finance team: what a seven-year employee receives

A foreign-owned Kigali services company abolishes an accountant's post for economic reasons. The accountant joined on 1 March 2019 and leaves on 30 November 2026, after 7 years and 9 months. Monthly gross pay is RWF 1,200,000, of which RWF 100,000 is a communication allowance paid to enable the accountant to perform the job. All figures are illustrative.

Average monthly salary for Article 31	$(\text{RWF } 1,200,000 - \text{RWF } 100,000) \times 12 \div 12 = \text{RWF } 1,100,000.$
Terminal benefit (5 to 10 years: 3×)	$3 \times \text{RWF } 1,100,000 = \text{RWF } 3,300,000.$
Notice	Service over one year: 30 days. The company pays compensation in lieu: one month's salary, RWF 1,200,000.
Accrued leave	Entitlement 18 days + 2 seniority days = 20 days a year; 10 days untaken at an illustrative daily rate of RWF 55,000 = RWF 550,000.
Total due within 7 working days	$\text{RWF } 3,300,000 + \text{RWF } 1,200,000 + \text{RWF } 550,000 = \text{RWF } 5,050,000$, before any tax or social security deductions that apply.
If the procedure is skipped	Had the company not informed the representatives and the labour inspector, the dismissal could be held unfair: damages of 3 to 6 months' salary, RWF 3,600,000 to RWF 7,200,000, in addition to the amounts above.

Had the accountant served 10 years and 2 months, the multiple would be 4× (RWF 4,400,000) and the damages ceiling nine months' net salary.

Had the accountant been dismissed for theft, notified in writing within 48 hours, only final salary and accrued leave (RWF 550,000) would be due.

Questions investors ask

What notice must I give to dismiss an employee in Rwanda?

At least 15 days if the employee has served less than one year and 30 days if the employee has served more than one year, in writing and stating the reasons (Articles 24 and 29 of Law N° 66/2018). A contract, collective agreement or rules of procedure may provide longer notice. Pay in lieu is allowed, and no notice may be given during probation.

How is severance calculated in Rwanda?

Terminal benefits under Article 31 are due after at least 12 consecutive months' service when the contract ends for economic reasons, technological transfer or sickness. The minimum runs from two times the average monthly salary for under five years' service to seven times for over 25 years, using the last 12 months' salary excluding duty allowances, and must be paid within seven working days.

Is severance payable on resignation or for gross misconduct?

No. Article 31 terminal benefits arise only on termination for economic reasons, technological transfer or sickness, and retirement benefits on retirement. An employee who resigns, is dismissed for gross misconduct, fails probation or reaches the end of a fixed-term contract receives final salary and accrued leave but no terminal benefit, unless the contract or a collective agreement is more generous.

Must I hold a disciplinary hearing before dismissing someone?

The Labour Law does not require a hearing. It requires legitimate reasons, written notice stating them, and for gross misconduct a written notification within 48 hours of the evidence. Many rules of procedure add a hearing, and an employer must follow its own rules; giving the employee a chance to respond also strengthens the defence of an unfair-dismissal claim.

Is there a collective redundancy procedure in Rwanda?

There is a single procedure for individual and collective economic dismissals in Article 21: inform the employees' representatives, apply the four selection criteria, and inform the labour inspector in writing. There is no headcount threshold or fixed consultation period. Dismissed employees have priority for re-hire for six months, and terminal benefits are due within seven working days.

How much can an employee win for unfair dismissal?

Article 30 sets damages between three and six months' salary. Where the employee has more than ten years' service with the same employer, or is a representative dismissed for that role, the ceiling is nine months' net salary. Notice pay, terminal benefits where due and accrued leave are claimed separately, within the two-year limitation period.

THE 2027 HORIZON

- No bill amending the termination provisions of Law N° 66/2018 was identified as at 10 October 2026; the last amendment, Law N° 027/2023, added the pregnancy protection in Article 24 bis.
- In August 2026 the Chamber of Deputies gave MIFOTRA three months to present a roadmap for implementing the National Labour Mobility Policy, due around November 2026; the policy concerns mainly labour migration and is not reported to target the termination rules.
- The Government aimed to present new pension, maternity and medical or occupational hazards laws by the fourth quarter of 2026; a change to retirement rules would affect the interplay between pension and Article 32 retirement benefits.
- A draft amendment to Law N° 30/2018 determining the jurisdiction of courts was reviewed in 2024/25; if enacted it may change which court hears labour claims and appeals.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Notice	<i>Integuza</i>	<i>Préavis</i>	Written advance warning of termination with reasons: 15 or 30 days (Article 24).
Compensation in lieu of notice	<i>Amafaranga y'igihe cy'integuza</i>	<i>Indemnité compensatrice de préavis</i>	Payment owed by the party that ends the contract without full notice (Article 25).
Gross misconduct	<i>Ikosa rikomeye</i>	<i>Faute lourde</i>	Conduct justifying dismissal without notice; listed in Ministerial Order N° 002/19.20 (Article 26).
Terminal benefits	<i>Imperekeza</i>	<i>Indemnités de départ</i>	The two to seven months' average salary due on economic, technological or sickness termination (Article 31).
Unfair dismissal	<i>Kwirukanwa nta mpamvu</i>	<i>Licenciement abusif</i>	Termination without legitimate reasons or without following the legal procedure (Article 3(17)).
Damages	<i>Indishyi</i>	<i>Dommages et intérêts</i>	Three to six months' salary, or up to nine months' net salary, for unlawful termination (Article 30).
Certificate of rendered services	<i>Icyemezo cy'imirimo yakozwe</i>	<i>Certificat de services rendus</i>	The exit certificate showing dates and positions only (Article 34).
Probation period	<i>Igihe cy'igeragezwa</i>	<i>Période d'essai</i>	Up to three months, renewable once; no notice may be given during it (Articles 13 and 24).

English	Kinyarwanda	French	Meaning
Economic or technical reasons	—	<i>Raisons économiques ou techniques</i>	The grounds for lay-off and economic dismissal in Articles 21 and 22.

FOREIGN V RWANDAN INVESTOR

The termination rules do not depend on the investor's nationality: a foreign-owned company and a Rwandan-owned company apply the same notice, procedure and benefits. Article 12 of the Labour Law applies the Law to foreign employees as to Rwandans unless an international treaty provides otherwise, and a choice of foreign law in the contract is not listed as an exception, so an expatriate dismissed in Rwanda can claim the same notice, terminal benefits and damages as a Rwandan colleague.

Ending a foreign employee's contract has two additional consequences. The employer must inform DGIE in writing (Article 33 of Law N° 57/2018 and Article 53 of Ministerial Order N° 02/MIFOTRA/23), and the residence permit tied to the job, together with the dependants' permits, can be cancelled, so the exit date should allow the family time to leave or to obtain a V10 bridging visa or a new permit ([Work permits and residence permits](#)).

WATCH OUT FOR

- Sending the gross-misconduct letter after 48 hours: the dismissal becomes exposed to unfair-dismissal damages.
- Treating acts in the company handbook as gross misconduct when the Minister has not approved them under Article 3 of Ministerial Order N° 002/19.20.
- Serving notice on an employee who is on leave, suspended, pregnant or recovering from a workplace accident.
- Restructuring without informing the employees' representatives and the labour inspector in writing, or without a documented selection by the four criteria.
- Paying terminal benefits late: Article 31 requires payment within seven working days of the dismissal.
- Calculating the average salary on basic pay only: it includes all salary for the last 12 months except duty-related allowances.

OFFICIAL SOURCES

- RwandaLII: Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda — <https://rwandalii.org/akn/rw/act/law/2018/66/eng@2018-09-06/source.pdf>
- Official Gazette N° Special of 30/05/2023 (MINIJUST): Law N° 027/2023 of 18/05/2023 amending the Labour Law — <https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=69353&token=f50dfcf4a6d18318dc084568ce42d41b10011d67>
- Official Gazette N° Special of 19/03/2020: Ministerial Orders N° 001/19.20 to 009/19.20 of 17/03/2020 (gross misconduct, employee representatives, funeral allowances) — <https://www.policyvault.africa/wp-content/uploads/policy/RWA426.pdf>
- Ministry of Public Service and Labour (MIFOTRA) — <https://www.mifotra.gov.rw>
- Rwanda Law Portal (amategeko.gov.rw): consolidated labour legislation — <https://amategeko.gov.rw>

Workplace rules, unions and labour disputes in Rwanda: rules of procedure, declarations to the labour inspector, employee representatives and health and safety committees, trade unions and collective agreements, strikes and lockouts, conciliation before the labour inspector, labour cases in the Intermediate Court, collective disputes before the National Labour Council, limitation periods and inspection fines

Reviewed 10 October 2026 · Prepared by a commercial lawyer with over 30 years' international experience · Legal and tax information, not legal advice · [How we check](#) · [Open in the app](#)

WHAT YOU NEED TO KNOW

- An enterprise with at least five employees must adopt rules of procedure after consulting the employees' representatives, write them in Kinyarwanda and other official languages where necessary, communicate them to all employees and send a copy to the area labour inspector within 30 days of their commencement (Articles 100 and 101 of Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda).
- An employer must declare a new enterprise to the labour inspectorate and make an initial declaration of its employees within one month of commencement, and must declare a closure or relocation at least 15 days in advance (Article 116); obstructing a labour inspector is punished by an administrative fine of RWF 100,000 to RWF 2,000,000 (Article 120).
- An individual labour dispute must first go to the employees' representatives and then, in writing, to the labour inspector, who summons both parties to appear within seven days and issues minutes of non-conciliation if conciliation fails (Article 102 of the Labour Law; Articles 10 to 14 of Ministerial Order N° 001/19.20 of 17/03/2020); a court may refuse a case that skipped these steps.
- A strike or lockout is lawful only when the arbitration committee has exceeded 15 working days without a decision, or a conciliation resolution or enforceable award on a collective dispute has not been implemented, and only after four working days' notice; only a court may declare a strike or lockout illegal (Articles 105 and 106).
- Claims arising from work lapse two years after the dispute arose, unless interrupted by a written demand or a referral to the employees' representatives, the labour inspector or a court (Article 104).

Rules of procedure and the employer's disciplinary framework

Every enterprise with at least **five employees** must establish **rules of procedure** (Article 100 of Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda, the Labour Law). Management adopts them after consulting the employees' representatives; they are written in Kinyarwanda and in the other official languages where necessary, and an enterprise with several branches may adopt branch-specific rules. Their main content is working conditions, discipline and workplace health and safety. The rules take effect once communicated to all employees concerned, and a copy must reach the labour inspector of the area within **30 days** of commencement (Article 101). A rule more favourable to employees than the collective agreement prevails over it (Article 92).

The rules of procedure are the employer's main disciplinary instrument. They set out the procedure for applying the sanctions in Article 42 (warning, reprimand, suspension without pay for up to eight days, and dismissal), the investigation process that can justify a suspension of up to 30 days under Article 20, and any additional acts of gross misconduct that the Minister in charge of labour has approved under Article 3 of Ministerial Order N° 002/19.20 of 17/03/2020; approved acts must be incorporated in the rules and notified to employees in writing before they apply. Because the Labour Law itself does not require a pre-dismissal hearing (Termination, severance and redundancy), well-drafted rules that provide one, and are followed, are the best defence against an unfair-dismissal claim.

The rules sit alongside the employment contract and any collective agreement (Employment contracts and probation). Working-time rules, overtime recording and leave policies belong in them too (Working hours, leave and public holidays).

Declarations and the Labour Inspectorate

An employer that opens an enterprise must declare it in writing to the labour inspectorate of its area and make an initial declaration of information on its employees within **one month** of commencement; an employer that intends to close or relocate must declare it to the labour inspector at least **15 days** beforehand (Article 116). The Labour Inspectorate, organised under the Ministry of Public Service and Labour (MIFOTRA) at national level and in the districts, monitors compliance with the Labour Law, its orders and collective agreements and advises employers and employees (Article 113). Ministerial Order N° 001/19.20 of 17/03/2020 relating to labour inspection sets out its powers.

On presenting identification, an inspector may enter an enterprise in his or her area during working hours **without notice**, interview the employer and employees alone or with witnesses, consult and copy registers and documents, require statutory notices to be displayed, and take samples for analysis (Articles 6 and 7 of the Order). The inspector must not reveal that a visit results from a complaint (Article 9). The inspector may issue a written warning, impose administrative fines and recommend temporary closure; the Minister may order a temporary closure in the national interest (Article 121 of the Labour Law).

An employer that refuses entry, fails to provide information, ignores a summons or does not implement an inspector's recommendations commits an administrative misconduct punished by a fine of **RWF 100,000 to RWF 2,000,000** (Article 120). Under Articles 23 and 24 of the Order the fine may be imposed where the employer fails without written justification to appear when summoned, fails to

provide requested information within seven days, or fails to implement recommendations on time; a fine above RWF 500,000 needs the Minister's prior approval, and the fine is payable to the State Treasury within seven days.

Employee representatives and health and safety committees

Enterprises that meet the criteria set by Ministerial Order N° 003/19.20 of 17/03/2020 elect **employees' representatives** and alternates (Article 114); elections are required where there are at least **ten employees**, and representatives serve three-year terms. Representatives are the first stage of individual dispute settlement, are consulted on the rules of procedure and must be informed before any economic dismissal (Article 21). A representative dismissed because of his or her representative role may receive damages of up to nine months' net salary (Article 30).

Occupational health and safety is the employer's responsibility and cost (Article 77). Article 17 of Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023 requires a health and safety committee of one member in an enterprise with fewer than ten employees, two members with ten to 29 employees and five members with 30 or more, and Article 16 requires annual medical check-ups for employees exposed to occupational risks. Workplace accidents must be declared to the Rwanda Social Security Board (RSSB) and to the labour inspector (Article 82 of the Labour Law) (Social security: RSSB contributions). Causing danger through negligence or failure to observe the rules is an offence punishable by six months' to two years' imprisonment and a fine of RWF 500,000 to RWF 2,000,000 or one of these penalties, rising to two to five years and RWF 2,000,000 to RWF 5,000,000 where death results; a company is liable to double the fine (Article 119).

Two prohibitions apply in every workplace. Sexual harassment of a supervisee is prohibited and dismissal for reporting or testifying on it is barred (Article 8), and discrimination is prohibited (Article 9); both are gross misconduct under Ministerial Order N° 002/19.20. The minimum age for employment is 16, with light work allowed from 13 (Article 5); subjecting a child to prohibited work is punishable by two to five years' imprisonment and a fine of RWF 500,000 to RWF 5,000,000, doubled for a company (Article 117).

Trade unions and collective agreements

Employees' and employers' organisations are registered under Chapter III of Ministerial Order N° 02/MIFOTRA/23 (Article 85) and acquire legal personality when their articles of association are published in the Official Gazette (Article 86); they may sue, represent their members and acquire property (Article 87). The main union centres are CESTRAR and COTRAF. A registered union that wishes to recruit members or hold meetings enters an enterprise **with management's authorisation**; if the employer refuses, the union may refer the matter to the area labour inspector (Article 88). The federation elected by the majority of employees represents them for three years (Article 89).

A **collective agreement** must cover at least recruitment and termination, the right to join unions, professional categories, the pay for each category, overtime, probation and notice, paid leave, seniority and transport allowances, revision, dispute settlement and commencement (Article 91). Parties negotiate in good faith, have access to the information relating to the subject of negotiation and must keep it confidential (Article 93). Where several unions exist and cannot negotiate jointly, the

organisation representing the majority of the enterprise's employees negotiates for all. The agreement is written and signed, a copy goes to the employees' representatives and the labour inspector, and the employer must inform all employees concerned (Article 99). An agreement covering at least two-thirds of the employees or employers in a professional category may be extended to the whole category by agreement of the signatory federations (Article 95). These rules apply as soon as a registered union seeks to negotiate, whether or not the employer has dealt with a union before.

Strikes and lockouts

Employees have the right to strike and employers the right to lock out, but only within the Law (Article 105). A strike or lockout is lawful only where the **arbitration committee** of the National Labour Council has exceeded **15 working days** without issuing its decision, or where the conciliation resolution on a collective dispute or an enforceable court award has not been implemented; in every case it must be preceded by **four working days' notice**. Only the competent court may decide that a strike or lockout is illegal (Article 106). A lawful strike or lockout does not affect the employment relationship and neither party may terminate a contract because of it (Article 107); it suspends the contract (Article 18).

Essential services must continue during a strike or lockout; Ministerial Order N° 004/19.20 of 17/03/2020 lists them and the conditions for striking in them (Article 110). An illegal strike is gross misconduct under Ministerial Order N° 002/19.20 and exposes strikers and their organisations to liability for the damage caused and loss of pay for the strike days (Article 108). An employer convicted of an illegal lockout may be ordered to pay employees for the days they were kept out, barred from public tenders for six months, struck off the register of companies or have its business suspended (Article 109). Criminally, an illegal strike or a lockout by an employer who is a natural person is punishable by at least six months' imprisonment and a fine of RWF 500,000 to RWF 5,000,000 or one of these penalties, and a company is liable to double the fine (Article 118).

Thresholds, deadlines and penalties in workplace relations

Rule	Requirement	Source
Rules of procedure	Required with 5 or more employees; copy to the labour inspector within 30 days of commencement	Labour Law, Articles 100 and 101
Employees' representatives	Elected with 10 or more employees; 3-year term	Article 114; Ministerial Order N° 003/19.20
Health and safety committee	1 member (under 10 staff), 2 (10 to 29), 5 (30 or more)	Ministerial Order N° 02/ MIFOTRA/23, Article 17
Declaration of enterprise and staff	Within 1 month of commencement; closure or relocation 15 days before	Labour Law, Article 116
Appearance before the labour inspector	Within 7 days of the summons; second summons within 5 days if absence justified	Ministerial Order N° 001/19.20, Articles 11 and 12
Information requested by the inspector	Within 7 days of the written request	Ministerial Order N° 001/19.20, Article 23

Rule	Requirement	Source
Strike or lockout	Only after the arbitration committee exceeds 15 working days or a settlement or award is not implemented; 4 working days' notice	Labour Law, Article 105
National Labour Council award	Executed within 30 days of notification unless a party appeals to a court	Ministerial Order N° 001/19.20, Article 20
Limitation of claims	2 years from the dispute, interrupted by written demand or referral	Labour Law, Article 104
Obstructing an inspector	Administrative fine RWF 100,000 to RWF 2,000,000; above RWF 500,000 needs the Minister's approval; pay within 7 days	Labour Law, Article 120; Order, Articles 23 and 24

Individual labour disputes: conciliation comes first

Article 102 of the Labour Law fixes a mandatory sequence. The **employees' representatives** first try to settle an individual dispute amicably. If they fail, the party concerned refers the matter to the **labour inspector** of the area where the enterprise is located; if that inspector cannot settle it because of its nature or a conflict of interests, he or she refers it, with reasons, to the labour inspector at national level. Only if conciliation fails is the case referred to the competent court, and the court may refuse to receive a case after finding that these steps were not followed.

Ministerial Order N° 001/19.20 governs the conciliation. The dispute is submitted **in writing** (Article 10). The inspector summons both parties in writing, and they must appear within **seven days** of the summons (Article 11). If a party fails to appear but gives a valid written justification, the inspector summons them again within five days; if a party fails to appear without justification, the inspector, at the other party's request, draws up **minutes of non-conciliation by default** and refers the case to the court (Article 12). Each party may be represented or assisted by counsel or another person authorised in writing (Article 13). The inspector conducts the conciliation impartially and may not force the parties to agree (Article 16). If conciliation fails, the inspector issues minutes of non-conciliation and the interested party may go to court (Article 14); a settlement reached before the inspector is executed as agreed and, if not honoured, enforced under the relevant laws (Article 15), and the inspector sends the conciliation minutes to the court registrar for enforcement (Article 22).

For an employer, the conciliation is the cheapest point at which to settle. The inspector's file, including the employer's written reasons, the dismissal letter and the payslips, becomes the core of any later court case, so documents should be complete before the first meeting.

From grievance to judgment: an individual labour claim

1 Internal attempt through the representatives

The employee raises the grievance with the employees' representatives, who try to settle it amicably (Article 102). A written demand at this stage interrupts the two-year limitation period (Article 104).

2 Written referral to the district labour inspector

If the representatives fail, the party submits the dispute in writing to the labour inspector of the enterprise's area (Article 10 of Ministerial Order N° 001/19.20).

3 Summons and conciliation meeting

Both parties appear within seven days of the written summons; a justified absence leads to a second summons within five days, an unjustified one to minutes of non-conciliation by default (Articles 11 and 12).

4 Escalation to the national inspector where needed

If the district inspector cannot settle the case because of its nature or a conflict of interests, it goes to the labour inspector at national level (Article 102).

5 Settlement or minutes of non-conciliation

A settlement is executed as agreed; otherwise the inspector issues minutes of non-conciliation, which the claimant attaches to the court claim (Articles 14 and 15).

6 Claim in the Intermediate Court

File electronically through the Integrated Electronic Case Management System with the court fee, in Kinyarwanda; the labour chamber of the Intermediate Court hears the case at first instance and may refer it to court mediation.

7 Appeal and enforcement

Appeal lies to the High Court. A final judgment is enforced through court bailiffs like any civil judgment.

Labour cases in court

Under Law N° 30/2018 of 02/06/2018 determining the jurisdiction of courts, individual labour cases are heard at first instance by the labour chambers of the **Intermediate Courts**, with appeal to the **High Court**; Law N° 041/2024 of 19/04/2024 amended only Article 47 of that Law, on the High Court's administrative jurisdiction. Procedure follows Law N° 22/2018 of 29/04/2018 relating to the civil, commercial, labour and administrative procedure: claims are filed electronically, the language of the court is Kinyarwanda and written submissions must be filed in Kinyarwanda even where the court sits in another official language (Article 69), a pre-trial conference with an offer of conciliation precedes the hearing, and Article 16 provides that any case referred to the court must be decided within six months. Ministerial Order N° 17/MOJ/AG/20 of 30/10/2020 fixes the filing fee in the Intermediate Court at RWF 20,000, and Instructions N° 001/2019 of 05/12/2019 of the President of the Supreme Court allow court-annexed mediation in labour cases (The court system and choice of forum; Mediation, conciliation and Abunzi).

Representation by an advocate is optional at first instance and on appeal to the High Court; counsel is compulsory only before the Court of Appeal and the Supreme Court. Foreign advocates appear only on reciprocity or under regional integration agreements, with the authorisation of the President of the Rwanda Bar Association. Foreign managers giving evidence should plan for interpretation and for translation of key documents into Kinyarwanda.

Collective disputes and the National Labour Council

A collective dispute arising within a labour inspector's area is notified to that inspector; one that extends beyond the area, or that the national labour inspector cannot settle, goes to the Minister in charge of labour (Article 103). If conciliation before the inspector fails, the inspector refers the dispute to the Minister, who submits it to the **National Labour Council** (Article 15 of Ministerial Order N° 001/19.20), the body kept in being by Article 124 of the Labour Law and now organised by Prime Minister's Order N° 032/03 of 30/11/2022 on the National Labour Council. The Council sets up an **arbitration committee** for the dispute under its own regulations (Articles 17 and 18). The committee decides independently on the basis of the law and collective agreements, and in equity where they are silent (Article 19). Its award is notified by the Minister or the area inspector and must be executed within **30 days** of notification unless a party appeals to a court (Article 20); an award or judgment interpreting a clause of a collective agreement has the same effect as the agreement (Article 21). The 15-working-day period that opens the door to a lawful strike runs from this arbitration stage.

Workplace compliance file for a new employer in Rwanda

Documents a newly established employer should have in place within its first months, with the trigger for each.

- ☐ **Declaration to the labour inspectorate**
Enterprise declaration and initial staff declaration within one month of commencement (Article 116).
- ☐ **Rules of procedure**
From five employees: consult representatives, write in Kinyarwanda (and English or French as needed), communicate, file with the inspector within 30 days.
- ☐ **Approved additional gross-misconduct list**
Only if the business needs acts beyond the 15 in Ministerial Order N° 002/19.20; obtain the Minister's approval first.
- ☐ **Representative elections**
From ten employees, under Ministerial Order N° 003/19.20, for three-year terms.
- ☐ **Health and safety committee and risk records**
Committee sized under Article 17 of Ministerial Order N° 02/MIFOTRA/23; annual check-ups for exposed staff; accident register and declarations.
- ☐ **Registers and payslips**
Working-time and overtime records signed by employees, itemised payslips and leave records ready for an unannounced inspection.

☐ **Dispute protocol**

A named manager to receive inspector summonses, with authority to attend within seven days and to settle within limits.

WORKED EXAMPLE

An unfair-dismissal claim settled at conciliation or decided in court

A sales manager with four years' service at a foreign-owned Kigali distributor, earning RWF 900,000 a month, is dismissed on 2 November 2026 with 30 days' paid notice but with a letter that gives no reasons. Dates and outcomes are illustrative.

Claim value	Damages of up to 6 months' salary: $6 \times \text{RWF } 900,000 = \text{RWF } 5,400,000$. The minimum award if unfairness is found is 3 months: RWF 2,700,000.
16 November 2026	Employee's written referral to the district labour inspector, after the representatives fail to settle; the two-year limitation period is interrupted.
20 November 2026	Inspector's written summons; both parties must appear by 27 November 2026.
27 November 2026: option A	Settlement before the inspector at 3.5 months' salary: $3.5 \times \text{RWF } 900,000 = \text{RWF } 3,150,000$, executed as agreed.
27 November 2026: option B	No settlement; minutes of non-conciliation. Employee files in the Intermediate Court (fee RWF 20,000) in Kinyarwanda.
Mid-2027 (option B)	Court finds the dismissal unfair because no reasons were given (Articles 24 and 29) and awards 5 months' salary: $5 \times \text{RWF } 900,000 = \text{RWF } 4,500,000$, plus the employee's court fee.
Comparison	Settling at conciliation saves $\text{RWF } 4,500,000 - \text{RWF } 3,150,000 = \text{RWF } 1,350,000$ in damages, before the employer's own legal and translation costs and management time.

Had the employer failed to appear before the inspector without written justification, the inspector could issue minutes of non-conciliation by default and send the employee straight to court.

Had the letter stated a legitimate, documented reason, the employer's exposure would have been limited to proving it.

Questions investors ask

Do I need internal rules of procedure in Rwanda?

Yes, once the enterprise has at least five employees (Article 100 of Law N° 66/2018). Management adopts them after consulting the employees' representatives, writes them in Kinyarwanda and other official languages where needed, communicates them to all employees and sends a copy to the area labour inspector within 30 days of commencement.

Can an employee sue me directly in court in Rwanda?

Normally not. Article 102 of the Labour Law requires the dispute to go first to the employees' representatives and then, in writing, to the labour inspector for conciliation. Only after minutes of non-conciliation does the case go to court, and a court may refuse a case that skipped these steps.

What happens if I ignore a labour inspector's summons?

If you fail to appear without a written justification, the inspector may draw up minutes of non-conciliation by default and refer the case to court (Article 12 of Ministerial Order N° 001/19.20). Failing to appear or to provide information can also lead to an administrative fine of RWF 100,000 to RWF 2,000,000 under Article 120 of the Labour Law.

Must I recognise a trade union in Rwanda?

A registered union with legal personality may represent members and negotiate, and it may enter the enterprise to recruit or meet with management's authorisation; a refusal can be referred to the labour inspector (Article 88). Where several unions cannot negotiate jointly, the one representing the majority of employees negotiates for all (Article 93).

When is a strike lawful in Rwanda?

Only when the arbitration committee has exceeded 15 working days without a decision, or a conciliation resolution or enforceable award on a collective dispute has not been implemented, and after four working days' notice (Article 105 of Law N° 66/2018). Only a court may declare a strike illegal, and essential services must continue.

How long does an employee have to bring a labour claim?

Two years from the date the dispute arose (Article 104 of the Labour Law). The period is interrupted by a written request to settle or by a referral to the employees' representatives, the labour inspector or a court. Salary claims and annual-leave rights are subject to their own two-year limits.

THE 2027 HORIZON

- A draft amendment to Law N° 30/2018 determining the jurisdiction of courts was reviewed by the Rwanda Law Reform Commission in 2024/25; if enacted it may change which courts hear labour cases and appeals.
- No Ministerial Order fixing a minimum wage under Article 68 of the Labour Law has been issued; MIFOTRA said in August 2024 that the question was under study, and an order would become a reference point in collective bargaining.
- MIFOTRA's labour-mobility roadmap, due around November 2026 after Parliament's request of August 2026, and the Sector Skills Councils created by Ministerial Instructions N° 001/MIFOTRA/26 of 02/03/2026 may add new consultation forums for employers.
- The Ministry of Justice leads an Alternative Dispute Resolution Policy and an ADR Strategic Plan for 2025 to 2030; watch for measures that extend mediation to labour cases that fail at the inspector stage.

Terms you will meet in the documents

English	Kinyarwanda	French	Meaning
Rules of procedure of the enterprise	<i>Amategeko ngengamikorere y'ikigo</i>	<i>Règlement intérieur de l'entreprise</i>	The internal rules required with five or more employees (Articles 100 and 101).
Labour inspector	<i>Umugenzuzi w'umurimo</i>	<i>Inspecteur du travail</i>	The official who inspects workplaces, conciliates disputes and imposes administrative fines.
Employees' representatives	<i>Intumwa z'abakozi</i>	<i>Délégués du personnel</i>	Elected representatives and alternates (Article 114); the first stage of dispute settlement.
Collective agreement	<i>Amasezerano rusange</i>	<i>Convention collective</i>	A written agreement between employers and unions on pay and conditions (Articles 91 to 99).
Strike	<i>Guhagarika imirimo</i>	<i>Grève</i>	Lawful only after the conditions and notice in Article 105.
Lockout	<i>Gufunga ikigo</i>	<i>Lock-out</i>	An employer's closure of the workplace in a collective dispute; subject to the same conditions as a strike.
National Labour Council	<i>Inama y'Igihugu y'Umurimo</i>	<i>Conseil National du Travail</i>	The body that sets up arbitration committees for collective disputes.
Minutes of non-conciliation	—	<i>Procès-verbal de non-conciliation</i>	The inspector's record that conciliation failed, which opens the way to court (Articles 12 and 14 of Ministerial Order N° 001/19.20).

English	Kinyarwanda	French	Meaning
Settlement agreement	—	<i>Accord de conciliation</i>	An agreement reached before the labour inspector, executed as agreed (Article 15 of the Order).

FOREIGN V RWANDAN INVESTOR

The rules on workplace relations do not differ by the employer's ownership or the employees' nationality. Foreign employees may join unions, stand as representatives and use the inspector and the courts on the same terms as Rwandans (Article 12 of the Labour Law), and a foreign-owned company faces the same inspections, declarations and fines as a Rwandan-owned one.

The practical differences are language and representation. Rules of procedure must be in Kinyarwanda, and court submissions must be filed in Kinyarwanda, so a foreign-managed company needs reliable translation of its rules and of any dispute file. Foreign advocates can appear only on reciprocity or under regional integration agreements with the Bar President's authorisation, so a foreign parent's in-house lawyers will usually instruct a Rwandan advocate.

WATCH OUT FOR

- Operating with five or more employees but no rules of procedure, or rules never filed with the labour inspector.
- Missing an inspector's summons: an unjustified absence produces minutes of non-conciliation by default and can attract a fine.
- Writing extra gross-misconduct acts into the handbook without the Minister's approval.
- Dismissing or disciplining an employee for taking part in a lawful strike, which Article 107 prohibits.
- Treating a dispute as closed after a few months: claims run for two years and a written demand interrupts the period.
- Assuming English documents will do in court: written submissions must be filed in Kinyarwanda.

OFFICIAL SOURCES

- RwandaLII: Law N° 66/2018 of 30/08/2018 regulating labour in Rwanda — <https://rwandalii.org/akn/rw/act/law/2018/66/eng@2018-09-06/source.pdf>
- Official Gazette N° Special of 19/03/2020: Ministerial Orders N° 001/19.20 (labour inspection), 002/19.20 (gross misconduct), 003/19.20 (employee representatives) and 004/19.20 (essential services) — <https://www.policyvault.africa/wp-content/uploads/policy/RWA426.pdf>
- Official Gazette N° Special of 02/08/2023: Ministerial Order N° 02/MIFOTRA/23 of 01/08/2023 (health and safety committees, employees' and employers' organisations) — <https://www.ncda.gov.rw/index.php?elD=dumpFile&t=f&f=72604&token=7d53f2f1422318ddb017c71d0bfea065ecd453b8>
- Official Gazette N° Special of 02/06/2018 (MINIJUST): Law N° 30/2018 of 02/06/2018 determining the jurisdiction of courts — https://minijust.gov.rw/fileadmin/user_upload/Minijust/Official_gazettes_2/_____2018_Official_Gazettes/Special_of_02.06.2018.pdf
- Rwanda Judiciary: courts and electronic filing — <https://www.judiciary.gov.rw>
- Ministry of Public Service and Labour (MIFOTRA) — <https://www.mifotra.gov.rw>