

Wage Processing and HR Taxes in Angola

General Objectives:

This course is aimed at professionals belonging to the financial, tax and accounting and/or administrative area, who need to update specific skills to enable them to carry out salary processing in Angola, taking into account the recent changes introduced with the new General Labor Law.

Specific Objectives:

At the end of the course, trainees will be able to:

- Understand the current tax regulatory framework in Angola applied to Human Resources;
- Explore the new regulatory framework with the new General Labor Law;
- Recognize the assumptions of the tax base and its impact on remuneration and salary supplements;
- Recognize the assumptions of the contributory base and its impact on remuneration and salary supplements;
- Identify the impact of the new General Labour Law on the organization's Payroll;
- Identify the exemptions and benefits of the Tax and Contributory Code of Angola;
- Analyze the consequences for companies and employees of the application of tax legislation in the labor management of human resources;
- Identify the characteristics of the remuneration system;
- Evaluate in which situations there may be an additional remuneration.

Recipients:

This course is intended for Responsible and Employees of Accounting and Management Control of the Human Resources area, as well as middle and senior management of the company.

Duration:

24 Hours

Content Program:

Module I - The legal-labor and fiscal regime applied to Human Resources Management in Angola according to the new General Labor Law.

- Legal and fiscal framework of the Angolan regime;
- Main changes with the new General Labor Law;
- Main changes and innovations in the tax system;
- Implications of tax changes in Human Resources Management.

Module II - Tax operations in Human Resources Management

- Main tax obligations;
- Salary Processing;
- Tax rules in the processing of salaries, allowances and subsidies;
- Delivery of tax returns;
- Tax procedures;
- Deadlines and tax calendar.

Module III - Salary Processing and the impact of the new General Labor Law

- Salary conditions;
- Vacation and Christmas allowances;
- Family allowance;
- Employment Income Tax (IRT):

The different rates applicable for the calculation of IRT.

- In which situations additional remuneration may exist;
- What are the main types of remuneration;
- What are the procedures in the various situations:
 - Fixed-term contract;
 - Trial period;
 - Agreement for the termination of the employment contract;
 - Exemption from working hours;
 - Overtime work;
 - Adaptable working hours regime;
 - Obligatory control of entries and exits (attendance);

- Working time sheets and recording of overtime work;
- Justified absences with and without pay vs unjustified;
- Holidays;
- Holidays;
- Transfer of workplace;
- Compensation and deductions.

Module IV - Handling official deductions and payment deadlines

- How supplementary benefits are calculated;
- Hourly pay;
- Allowances;
- Dismissals;
- Compensation:
 - Sickness vs maternity allowance;
 - Exemption from social security contributions;
 - Official deductions;
 - Other aspects of salary processing;
 - Special cases of calculation of remuneration.
- Exemption from working hours, night work, overtime work, public holidays.

Module V - The Angolan Contributory Code and Social Security adapted to the new General Labor Law

- Angola's contributory legislation;
- Basic Law and Legal Regime for the linkage of Social Security in Angola;
- Compulsory Contributions;
- Contributory rules in the processing of salaries, allowances and subsidies;
- Exemptions and benefits;
- Delivery of contributory declarations;
- Contribution procedures;
- Deadlines and contributory calendar.