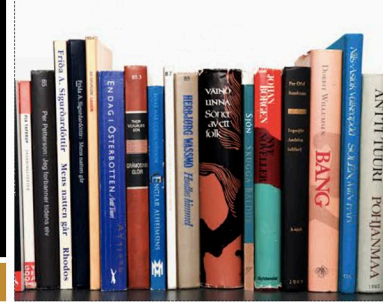




# FLASHPOINTS OF THE EXPATRIATE EMPLOYMENT LEVY HANDBOOK



## Introduction

The Federal Government of Nigeria on 27 February 2024 issued the Expatriate Employment Levy Handbook that was designed to “address certain socio-economic considerations within the country and seeks to balance the benefits of expatriate employment with the protection of Nigeria’s local labour markets and resources.”

While we will publish a more detailed analysis of the Handbook subsequently, we thought you should know the flashpoints of this Handbook and aid discussions on the subject.

## Flashpoints

1. The Employer's Expatriate Levy (EEL) in Nigeria is a compulsory contribution mandated by the government for employers hiring expatriate workers.
2. The primary goal of the EEL is to promote economic growth, social fairness, and workforce advancement by encouraging skills transfer, safeguarding local job markets, fostering public-private partnerships, and managing demographic changes.
3. Expatriate workers subject to the EEL include those in quota positions or holding temporary work permits who spend 183 days or more working or residing in Nigeria within a year.

## ...continuation

4. Certain individuals, such as accredited diplomatic mission staff, government officials, and personnel of international agencies, along with their dependents, are exempt from the EEL unless engaged in employment within Nigeria.
5. EEL rates stand at \$15,000 USD for directors and \$10,000 USD for other expatriate categories.
6. EEL payments are due annually, with the deadline set on the final day of February the following year.
7. Employers must utilize an online portal for EEL payment, with the payment receipt serving as a prerequisite for obtaining or renewing work or residency permits.
8. The Nigeria Immigration Service (NIS) is tasked with verifying employer and expatriate information and documents and ensuring compliance with EEL regulations.
9. Employers have the obligation to maintain detailed records, report expatriate employment particulars, communicate changes promptly, and meet filing deadlines.
10. Employers can avail themselves of various resources, guidelines, calculators, and a help desk to comprehend and fulfill their obligations under the EEL framework.