Procedure sheet / Tariffs and taxes

Payroll withholding taxes and social contributions

Online version

Version	**1**
Validated on	21 September 2026
Generated on	23 September 2026, 10:25 (Libreville time)
Freshness	Up to date

Each month the employer withholds personal income tax (IRPP) and the complementary tax on salaries from wages, and pays them to the tax administration by the 15th of the following month. It also pays employer contributions of 20.1% to the CNSS and CNAMGS, on top of employee contributions.

Steps	Total indicative delay	Total indicative cost
3	**Not published**	**Proportional or variable fees**
Responsible institution		Last validation
Directorate General of Taxes (DGI)		21 September 2026

Steps

1 Withhold IRPP and the complementary tax on salaries

On each payroll, calculate and withhold IRPP and the complementary tax on salaries according to the scale set in the general tax code.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	Not published
Fees	IRPP scale and complementary tax rate: see the general tax code
Link	https://taxsummaries.pwc.com/gabon/corporate/other-taxes

2 Pay the withholdings to the DGI

Pay the withheld amounts by the 15th of the month following the payroll.

Institution	Directorate General of Taxes (DGI)
Channel	Online or at the counter
Delay	By the 15th of the following month
Link	https://taxsummaries.pwc.com/gabon/corporate/other-taxes

3	**Declare wages and pay social contributions**

Pay employer contributions: CNSS 16% (family benefits 8%, pensions 5%, work injury 3%) on wages capped at XAF 1.5 million per month, and CNAMGS 4.1% (medical evacuations 0.6%, medicines 2%, hospitalisation 1.5%) on wages capped at XAF 2.5 million per month. Employee contributions are 2.5% for CNSS and 2% for CNAMGS.

Institution	National Social Security Fund (CNSS)
Channel	Online or at the counter
Delay	Not published
Documents	CNSS employer declaration notice
Fees	Employer CNSS and CNAMGS contributions: 20.1% (official)
	Employee CNSS (2.5%) and CNAMGS (2%) contributions: 4.5% (official)
Link	https://taxsummaries.pwc.com/gabon/corporate/other-taxes

Documents to prepare

☐ **CNSS employer declaration notice** — Step 3
Issued by National Social Security Fund (CNSS)

Fees

Step	Fee	Amount	Basis	Status
1	IRPP scale and complementary tax rate: see the general tax code	Not published	Variable	
3	Employer CNSS and CNAMGS contributions	20.1%	Percentage	Official
3	Employee CNSS (2.5%) and CNAMGS (2%) contributions	4.5%	Percentage	Official

Legal basis

Law — **2026 finance law**
Loi n° 041/2025 du 29 décembre 2025 déterminant les ressources et les charges de l'État pour l'année 2026, of 29 December 2025

Sources

Gabon, corporate, other taxes (last reviewed 6 August 2026), PwC Worldwide Tax Summaries
https://taxsummaries.pwc.com/gabon/corporate/other-taxes, retrieved on 21 September 2026

Gabon, individual, other taxes (last reviewed 6 August 2026), PwC Worldwide Tax Summaries
https://taxsummaries.pwc.com/gabon/individual/other-taxes, retrieved on 21 September 2026

Espace entreprise : formulaires et déclarations, Caisse nationale de sécurité sociale (CNSS)
https://cnss.ga/entreprise/, retrieved on 21 September 2026