



**Global Employment
Compass**
Morocco

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This document provides brief answers and recommendations to readers for information purposes. The information contained in this document is general and may differ according to the circumstances. Thus, this document does not constitute legal advice. We decline in advance any responsibility should you decide to act upon any information contained in this document.







1. Summary of applicable rights for different categories of workers

	Employees (part-time or full-time)	Independent contractors/ service providers	Volunteers
Employment laws and regulations	Yes	Yes	Yes
Employees' compensation/ remuneration requirements	Yes	Yes	No
Minimum wage requirements	Yes	No	No
Mandatory provident fund/retirement benefit fund contributions	Yes	Yes	No
Immigration requirements including the right to work in your country	Yes	Yes	Yes
Personal Data (Privacy) laws and regulations	Yes	Yes	Yes
Anti-discrimination laws and regulations	Yes	Yes	Yes



2. Legal requirements/rights/ practices for different categories of workers

a. Employees

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Definition of an employee

According to **article 6 of law no. 65.99**, an employee is any person who has undertaken to carry out his or her professional activity under the direction of one or more persons in return for remuneration, whatever its nature and method of payment.

1 Contracts of Employment

What types of employment contracts are available? E.g. fixed term, part time, zero hour contracts, other? Are there any specific employment contracts available for non-profit organizations?

- In Morocco and under article 16, contracts are concluded for an indefinite period, a fixed-term, or to perform a specific job.
The **open-ended contract (CDI)** is the most common type of employment contract in Morocco. As its name suggests, it does not set an end date for the validity of the contract. In fact, the employee must go through a trial period during which the contract can be terminated, without any notice or compensation, according to article 14, which is set as follows:
 - Three months for managers and similar staff
 - One and a half months for employees
 - 15 days for manual workers.

The **fixed-term contract (CDD)** is a contract used on a periodic basis, ending immediately at the term stipulated in the contract. It is often used for seasonal activities. Article 16 specifies the conditions under which such contracts may be concluded:





- The replacement of one employee by another in the event of suspension of the latter's employment contract, unless the suspension results from a strike;
- Temporary increase in the organisation's activity;
- Seasonal work.

There are also other types of employment contract, notably the **temporary employment contract (Intérim)**, which, as its name suggests, brings together a temporary employment agency acting as intermediary between the employees and the employer. It ends on the expiry date stipulated in the contract; if the employee continues to work despite the expiry date, the contract automatically becomes an open-ended contract by law. A temporary employment contract must contain the following information:

- The duration of the assignment
- Place of performance
- The employee's qualifications
- The reason for using a temporary worker
- Details of the position, trial period and remuneration
- The temporary employment agencies Caisse Nationale de la Sécurité Sociale membership number.
- The employee's Caisse Nationale de Sécurité Sociale (CNSS) membership number.

Secondly, the **Agence Nationale de Promotion De l'Emploi et des Competences (ANAPEC) professional integration contract** is a training-integration internship agreement under the IDMAJ program set up for young graduates with or without professional experience. It is neither a fixed-term nor an open-ended contract, with a maximum duration of 24 months.

Candidates may be awarded only one ANAPEC contract during their career. However, if the candidate's first ANAPEC contract is terminated within the first 6 months, the candidate may be awarded a second contract, deducting the expired months.

In this regard, trainees benefit from exemption from payment of employer and employee contributions due to the CNSS. They are not covered by social security, but can benefit from AMO services. The ANAPEC contract can lead to a permanent contract if the employer is confident in the candidate's skills and profile.

The employee is paid according to the contract model, so there are 3 types offered by ANAPEC:

First model:

Covers all eligible persons.

Within the limits of internship allowances ranging from 1,600 to 3,125 DHS.

The employer is exempt from CNSS, Vocational Training Tax and Income Tax.

Second model:

For internship allowances of 1,600 to 6,000 DHS.

Covers only higher education and vocational training graduates.

The employer is exempt from CNSS, Vocational Training Tax and Income Tax.

Candidates must be registered with ANAPEC for at least 6 months.

Third model:

Covers all eligible persons.

Internship allowances must be between 3125 and 6000 DHS.





The employer is exempt from CNSS and Vocational Training Tax.

- In Morocco, employment contracts concluded by non-profit organisations are known as contractual volunteering. Non-profit organisations can also enter into employment contracts and other types of contract that are not necessarily contractual volunteering. This type of contract is governed by Law 06-18 regulating contractual volunteering, and is not considered a contract of employment or a contract of service. It is drawn up in written form, between the individual wishing to volunteer and the organisation organising the volunteer work contract, with the aim of achieving the public interest.

What are the key terms of employment contracts?

The law does not impose any particular formalities for drafting a contract. However, it is preferable for the contract to be drafted in a written form, in duplicate, and signed by both parties.

The following information must therefore be included in the contract:

- The identity of the parties;
- The purpose of the contract and the length of the trial period: the employment contract must state the purpose of the contract and determine the length of the candidate's trial period;
- The employee's position: this part of the contract must contain the job title the employee will occupy, as well as the hierarchical level within the organisation
- Place of work: the contract must also mention the new employee's place of work, as well as the possibility of transferring to one of the subsidiaries according to the organisation's needs;
- Remuneration: working hours must be indicated, as well as the possibility of overtime. The reasons for overtime must be explained;
- Vacations and mobility: The number of vacations to which the employee is entitled must be mentioned. Similarly, the employer must mention the possibility of changing the employee's place of work in line with the organisation's restructuring needs
- Termination of the contract: the contract must include a clause setting out the terms and conditions for terminating the contract, whether for a permanent or fixed-term contract.

Is it acceptable to have a probation period for employees? If yes, for how long?

Under the terms of **article 13**, the trial period is the period during which either party may voluntarily terminate the employment contract, without notice or compensation. In fact, **article 14** states:

1. The trial period for open-ended contracts is set at:

- Three months for managers and similar staff;
- One and a half months for employees;
- Fifteen days for manual workers.

The trial period may be renewed once.

2. The trial period for fixed-term contracts may not exceed:

- One day for each week worked, up to a maximum of two weeks for contracts of less than six months' duration
- One month for contracts longer than six months.

Trial periods shorter than those mentioned above may be provided for in the employment contract, collective agreement or internal regulations.





Are fixed term employment contracts permissible? Are there any limitations on fixed term contracts? Are there any requirements to have a fixed term contract?

The fixed-term contract is a valid contract under **law no. 65.99** and can only be concluded in the cases listed in **article 16**, namely:

- Replacement of one employee by another in the event of suspension of the latter's employment contract, unless the suspension results from a strike;
- Temporary increase in the organisation's activity;
- Seasonal work.

Do employment contracts have to be in writing? Are there any signatory requirements for employment contracts? For example, could they be signed in-person or electronically, etc.)?

In Morocco, the law does not require a written agreement for all types of employment contract; the agreement can be verbal. In fact, it is not necessary to draft a written contract. It is at the moment of exchange of wills that the commitment is made. In other words, the employee undertakes to work, in return for remuneration, for and under the direction of his employer.

However, it is preferable for the contract to be in writing, so it must be drawn up in duplicate and signed and authenticated by both parties. A copy must be sent to the employee. Moreover, the written form is the most recommended in order to have a basis of proof in court in the event of litigation.

Indeed, contracts in electronic form are recognized by Moroccan law as having the same probative value as a written document.

If a contract is signed via an electronic signature creation device, all parties must sign the contract via the same electronic signature creation device. **Article 2 of law no. 53-05 on the electronic exchange of legal data** stipulates that when a written document is required for the validity of a legal act, it may be drawn up and stored in electronic form under the conditions set out in **articles 417-1 and 417-2**. In this regard, and according to **article 6** of the present law, the secure electronic signature provided for in **article 417-3 of the dahir (Moroccan Royal Decree) forming the Code of Obligations and Contracts**, must satisfy the following conditions:

- be unique to the signatory;
- be created by means that the signatory can keep under his exclusive control; and
- be linked to the deed to which it relates in such a way that any subsequent modification of the deed is detectable.

It must be produced by an electronic signature creation device, attested by a certificate of conformity.

Indeed, the electronic signature creation device must have been certified by the National Authority for the Approval and Supervision of Electronic Certification (ANASCE), which must be issued by an ANASCE-approved electronic certification service provider, and must include the data stipulated by Law No.53-05 on the electronic exchange of legal data.

Moreover, under the terms of **article 9**, the certificate of conformity relating to the electronic signature creation system must meet the following requirements:

1) guarantee through appropriate technical means and procedures that electronic signature creation data:

- a) cannot be created more than once, and that their confidentiality is ensured;
- b) cannot be found by deduction and that the electronic signature is protected against falsification;





c) can be satisfactorily protected by the signatory against use by third parties.

2) do not lead to any alteration or modification of the content of the document to be signed, and do not prevent the signatory from having exact knowledge of it before signing.

Contracts signed using an unsecured electronic signature are legally contestable, and their clauses are not automatically enforceable in the event of a dispute. However, if the signature is secure, the contract will have the same probative force as if it had been legalised.

Do employees have to be issued with a written employment contract before they start work?

The law does not require a written contract. However, **article 24 of law no. 65.99** stipulates that the employer is obliged to communicate to employees in writing, at the time of hiring, the provisions relating to the following areas, as well as any changes made to them:

- The collective labour agreement and, where applicable, its content;
- Working hours;
- Weekly rest periods;
- Legal provisions and measures concerning health and safety, and the prevention of machine-related risks;
- Date, time and place of pay;
- Registration number with the CNSS (National Social Security Fund);
- The insurance company insuring them against work-related accidents and illnesses.

Can you provide a simple template of the contracts mentioned above?

See [Appendix A](#) for the Indefinite term employment contract (CDI).

See [Appendix B](#) for the Sample fixed-term contract (CDI).

Is there an obligation for an employer to run a criminal record check to the extent that any individual they hire will be working with children or vulnerable people?

In Morocco, there is no legal requirement to produce a criminal record. However, in certain sensitive positions, employers may ask for it. The professions that most frequently require such a record are as follows:

- Professions involving contact with minors;
- Banking-related jobs
- Legal professions;
- Security and surveillance activities.

Can employers request references from former employers for new hires?

Reference-taking is a procedure that is not imposed by law, whereby the recruiter takes as a reference the recommendations of the former employer in relation to the subject of the potential candidate.

In effect, this reference allows the recruiter to contact the Organizations where the candidate has worked in the past, with the candidate's agreement, in order to verify the information given by the candidate, and to validate any intuitions the recruiter may have about the candidate.

This operation requires consensus between the parties. Even if the candidate has explicitly named referees in their application, it is essential to obtain their authorization before taking up references. In other words, both the new employee and the former employer must agree.





Is an employer required to set up any form of employee representative body? If so, what is the trigger for this?

According to the provisions of **articles 430 to 434 of law no. 65.99**, employee delegates must be elected in all establishments usually employing at least ten permanent staff. In establishments with fewer than ten permanent employees, the employee delegate system may be adopted by written agreement. Employee delegates are elected for a term set by regulation. Their number within a company is determined by the number of employees.

Is it common to have collective agreements in your jurisdiction that apply to all employers in a particular region or sector?

A collective bargaining agreement is a collective contract governing labour relations concluded between the representatives of one or more of the most representative employee trade union organisations, or their unions, and either one or more individual employers, or the representatives of one or more professional employers' organisations. It is concluded for a fixed or indefinite period.

The scope of application of a collective bargaining agreement is mainly defined either for the organisation as a whole, or for one or more of its dependent establishments, either in a given local community, or in a given area, or for the whole national territory, in relation to a given sector. In the absence of one of these stipulations, the collective agreement is applicable within the jurisdiction of the competent court whose registry has received the deposit in accordance with article 106 of law no. 65.99.

It is only applicable in the jurisdiction of another court if it has been deposited with the clerk's office by both parties.

2 Conditions of employment

What is the minimum age requirement for employment?

Minors cannot be employed or admitted into organisations or employers' premises before they have reached the age of fifteen. Minors may not be employed as actors or performers in public shows put on by organisations whose list is established by regulation, except with the prior written authorization of the labour inspector for each minor and after consultation with the minor's guardian.

The labour inspector may withdraw the authorization previously issued, either on their own initiative or on the initiative of any person authorised to do so.

Failure to hold this authorization is punishable by a fine of 2,000 to 5,000 DHS. A fine of 25,000 to 30,000 DHS in the case of employment of minors.

What type of work may a child undertake? For example, are there any specific restrictions?

As stipulated by **law no. 65.99**, no minor may be admitted to or employed by employers, unless prior authorization has been obtained from the labour inspector.

Articles 146 to 150 of the present law stipulate that it is forbidden to launch any abusive advertising encouraging minors to take up the profession of artist and to emphasise its lucrative nature, failing which the employer will be fined from 2,000 to 5,000 DHS.

It is also forbidden for any person to have minors under 18 perform perilous feats of strength, or to entrust them with work involving risks to their life, health or morals.





Wages

What is the minimum wage requirement for employees? Are there any exceptions in minimum wages for young persons or people with disabilities?

- According to the provisions of **article 356 of law no. 65.99**, the legal minimum wage cannot be lower than the amounts set by regulation for agricultural and non-agricultural activities, after consultation with the most representative employers' and employees' trade unions.

And according to **article 357 of the present law**, the legal minimum wage in non-agricultural activities is calculated according to the value determined by the regulations in force. Tips and gratuities, in cash or in kind, are taken into account when assessing the legal minimum wage.

- Young persons and people with disabilities are all on an equal level. Employers are obliged to equip their premises with the necessary facilities to facilitate the work of employees with disabilities, and to ensure that they are provided with all the conditions required for health and safety at work. With this in mind, the Moroccan legislator specifies in **article 170** of the law in question that favourable measures aimed at effective equality of opportunity and treatment between employees with disabilities and employees without are not considered discriminatory in respect of the latter.

Persons with disabilities are entitled to a disability pension, provided they are working in a job that is subject to the social security system. The amount of the pension corresponds to 50% of the average monthly salary subject to contributions for insured persons with between 1080 and 3240 days of insurance. This rate is increased by 1% for each 216 days of contributions in excess of 3240 days, without exceeding 70%;

If the individual's condition requires the permanent assistance of a third party, the amount of the pension is increased by 10% of the average salary used to calculate the pension.

Are there any conditions which warrant a pay raise or extra pay? If yes, what are they?

- An employee who has spent a certain length of time with the same organisation on a continuous basis may receive an increase in salary. The law requires each employee to receive a seniority bonus. Article **350 of law no. 65.99** stipulates that unless wages are based on seniority, by virtue of a clause in the employment contract, internal regulations or collective labor agreement, all employees must receive a seniority bonus, the amount of which is set at:
 - 5% of salary after two years' service;
 - 10% of salary after five years' service;
 - 15% of salary after twelve years' service;
 - 20% of salary after twenty years' service;
 - 25% of salary paid, after twenty-five years' service.

Article 361 of the present law sets a fine of 300 to 500 DHS for failure to pay the seniority bonus provided for in **article 350**.

However, beyond this bonus, the employer is not obliged to grant other salary increases, which are at their discretion, and the employee may not take legal action against them in the event of refusal. Nevertheless, if the employee finds that their colleagues have been given an increase without legitimate reason, they can take legal action against the employer for discrimination.

- When organisations are required to carry out work of national interest or to meet exceptional workloads, their employees may be employed beyond normal working hours under conditions





laid down by regulation, provided that they receive overtime compensation in addition to their wages.

The Moroccan Labor Code stipulates that, regardless of how the employee is remunerated, overtime is subject to a wage increase of 25% if worked between 6 a.m. and 9 p.m. for non-agricultural activities and between 5 a.m. and 8 p.m. for agricultural activities, and 50% if worked between 9 p.m. and 6 a.m. for non-agricultural activities and between 8 p.m. and 5 a.m. for agricultural activities.

Overtime pay is increased to 50% and 100% respectively if the overtime is worked on the employee's weekly rest day, even if compensatory rest is granted.

Moreover, overtime pay is calculated on the basis of the employee's salary and related allowances, excluding:

- Family allowances;
- Tips, except in the case of staff paid exclusively by tip;
- Reimbursements for costs or expenses incurred by the employee in connection with their work.

When are wages due? For example, is there any obligation to pay wages weekly, or monthly?

Salaries must be paid at least twice a month, no more than sixteen days apart, to blue-collar workers, and at least once a month to white-collar workers. Commissions due to travellers, sales representatives and salesmen must be paid at least once every three months.

In the case of any piecework, taskwork or performance work lasting more than a fortnight, payment dates may be agreed by mutual agreement, but the employee must receive advance payments every two weeks, so that they are paid in full within the fortnight following delivery of the work.

Are employers obliged to provide employees with paid leave on public holidays?

Under the Moroccan Labor Code, public holidays may be paid as actual working time. [See below](#) for the national holidays which are paid public holidays in Morocco.

Are employers obliged to provide employees with annual leave?

Unless there are more favourable provisions in the employment contract, collective bargaining agreement, internal regulations or practices, every employee is entitled, after six months' continuous service with the same organisation or employer, to paid annual leave, the duration of which is set as follows:

- One and a half days of actual work per month of service;
- Two days of actual work per month of service for employees under the age of eighteen.

Are employees entitled to receive their usual salary during their annual leave?

In Morocco, during paid annual leave, employees are entitled to an allowance equivalent to the remuneration they would have received had they been on duty. This allowance includes the salary and its accessories, whether material or in kind.





Is there a requirement to pay overtime? How is overtime compensated?

- When organisations are required to carry out work in the national interest or to cope with exceptional workloads, their employees may be employed in excess of normal working hours under conditions laid down by regulation, provided that they receive overtime compensation in addition to their wages. Such compensation is paid in a single instalment at the same time as the salary due.
- Regardless of how the employee is remunerated, overtime pay is increased by 25% if worked between 6 a.m. and 9 p.m. for non-agricultural activities and between 5 a.m. and 8 p.m. for 44 agricultural activities, and by 50% if worked between 9 p.m. and 6 a.m. for non-agricultural activities and between 8 p.m. and 5 a.m. for agricultural activities. The increase is raised to 50% and 100% respectively if the overtime is worked on the employee's weekly rest day, even if compensatory rest is granted.

Are there any extraordinary circumstances that could be relied on to temporarily cease paying employees for the hours worked?

No, the hours that have been worked already constitute a debt and therefore must be paid.

Are employees entitled to an end-of-year payment?

The end-of-year bonus is not a legal obligation. In other words, Moroccan law does not oblige employers to pay any remuneration other than salary and seniority bonus. It is up to the employer to decide whether or not to pay a year-end bonus to all employees.

Unless it is provided for in the employment contract or collective agreement, the employer is obliged to pay it to the employee.

Are employees entitled to payments when their employment contract is terminated, such as notice or notice pay, accrued or untaken holiday and/or statutory severance?

The termination of an employment contract means putting an end to the contract in question. This decision may be taken by the employee or by the employer.

In fact, **article 34** of the Labor Code stipulates that an open-ended employment contract may be terminated by the employer, subject to the provisions relating to the notice period. An open-ended employment contract may be terminated at the employee's own initiative by means of a resignation bearing a signature authenticated by the competent authority. The employee is only bound by the provisions relating to the notice period.

According to **article 43**, the unilateral termination of a permanent employment contract is subject, in the absence of serious misconduct on the part of the other party, to compliance with the notice period.

The deadline and duration of the notice period are governed by laws and regulations, the employment contract, the collective bargaining agreement, internal regulations or customary practice.

An employee with an open-ended employment contract is entitled to compensation in the event of dismissal after six months' employment with the same organisation, irrespective of the type of remuneration or frequency of salary payments.

That said, termination of the employment contract may be at the employee's or the employer's discretion.

When an employee decides to terminate their employment contract, this constitutes a resignation, and the employee therefore receives their pay and any amounts owed to the organisation, such as bonuses, if they have not yet received them.





In addition, when the decision to terminate the employment contract is taken by the employer, it can be motivated by several reasons. These include dismissal for serious misconduct, in which the employee receives no notice, compensation or damages. There are also dismissals for non-serious misconduct and for economic reasons, which must be accompanied by severance pay and damages.

Working hours

What is considered a full time working week? If the employee is contractually required to work less than this amount are they considered a part time employee?

Part-time employment is not legally regulated in Morocco. **Article 84 of the Labor Code** stipulates that normal working hours for employees in non-agricultural activities are set at 2,288 hours per year or 44 hours per week. The total annual working time may be spread over the year according to the needs of the organisation provided that the normal working time does not exceed ten hours per day, subject to the exceptions set out in **articles 189, 190 and 192**.

When working hours are shorter than those stipulated by law, the employment contract will be deemed to be part-time.

Are there fixed public/statutory holidays each year? Can employees be required to work on public/statutory holidays? Are employees entitled to any other type of leave besides public/statutory holidays?

In Morocco, the public holidays set annually are divided into two parts, the national holidays which are as follows:

- January 11: Commemoration of the presentation of the independence manifesto;
- May 1: Labour Day;
- July 30: Throne Day;
- August 14: Oued Ed-Dahab;
- August 20: Commemoration of the revolution of the King and the People;
- August 21: Youth Day;
- November 6: Green March Festival;
- November 18: Independence Day.

Religious holidays include:

- First Moharram;
- Al Maoulid Day;
- Al Fitr Day;
- Al Adha holiday.

However, Moroccan law prohibits employers from employing workers on paid public holidays, the list of which is determined by regulation.

In this way, employees are entitled to other types of leave other than public holidays. The Labor Code specifies that all employees are entitled to paid annual leave after six months' continuous service with the same organisation or employer.





Do part time employees receive any particular protection on the basis of their part-time status?

It is important to note that there is no legal framework governing part-time employment in Morocco. Part-time employees are not afforded any special protection. Part-time employees enjoy the same rights as full-time employees under the law.

Do part-time employees receive the same pro-rated terms to full time employees, e.g. in relation to pay and benefits?

Indeed, part-time and full-time employees enjoy the same rights. The difference lies in the salary paid, which is proportional to that of full-time employees, since it is based on the number of hours worked. In terms of social benefits, part-time employees are also entitled to benefits such as health insurance, family allowances and pension schemes, which are also calculated on the basis of their working hours.

Social security

What social security contributions are employers obliged to pay? Presumably, pro-rated contributions are required for part time employees?

- Social security charges are all the contributions and taxes that the employee and employer must pay on their income. They include all contributions relating to health insurance, unemployment benefit, maternity pay, family benefits, as well as death, disability, and pension insurance. The employer must also pay the vocational training tax. The employer's share is 18.50%, the employee's share is 6.29%.
- Yes, pro-rated contributions are required for part time employees.

Are employers obliged to provide health insurance to their employees?

Employers are under the obligation to enrol their employees in compulsory health insurance (AMO) and to contribute to the cost of this insurance. These contributions are deducted from salaries. Under **article 24 of law 65.99**, employers are required to inform employees in writing, at the time of hiring, of the insurance organisation insuring them against occupational accidents and diseases.

Are employees entitled to unemployment insurance/benefits following the end of employment?

- In Morocco, unemployed private-sector employees are now entitled to a job loss indemnity (IPE), subject to certain conditions. This benefit applies to private-sector employees registered with National Social Security Fund (CNSS). They must also be registered with the Agence nationale de promotion de l'emploi et des compétences (Anapec), and inform it within 60 days of losing their job through no fault of their own. This also applies to employees that work for nonprofits.
The person entitled to this benefit must have accumulated 780 days in the three years prior to the date of cessation of work, including 260 days in the last twelve months prior to that date, and who has lost their job through no fault of their own.
- The term "end of employment" refers to the termination of an employment contract by either the employee or the employer, or in the event of retirement.
When the employee resigns, they receive their pay and the amounts owed by the organisation, such as bonuses if they have not yet received them. When the employer terminates the employment contract, this is known as dismissal for serious misconduct, in which the employee receives neither notice, compensation or damages. The same applies to dismissal for non-serious misconduct and redundancy, which must be accompanied by





severance pay and damages. In the event of retirement, a monthly benefit is paid to employees who have reached the legal retirement age and who are subject to the social security system.

Are employers obliged to provide sick leave? If yes, for how long? How many days have to be paid by employers? Is it possible to have unpaid sick leave?

Moroccan legislation stipulates that any employee who is unable to attend work due to illness or accident must justify this and notify the employer within 48 hours, except in cases of major force.

If the absence lasts more than four days, the employee must inform the employer of the probable duration of the absence and provide a medical certificate justifying it, except in the event of an impediment.

Unless otherwise stipulated in the employment contract, collective bargaining agreement or internal regulations, absences due to illness or accident, other than an occupational illness or accident, are not remunerated, regardless of pay frequency.

Are employers obliged to provide maternity leave for employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid maternity leave?

According to the Labor Code, an employee in a state of pregnancy attested by a medical certificate is entitled to fourteen weeks' maternity leave, unless otherwise stipulated in her employment contract, collective bargaining agreement or internal regulations.

During the entire legal period of maternity leave, the employee must receive 100% of her average salary over the last 6 months. The employer is reimbursed for this allowance by the Caisse Nationale de Sécurité Sociale, up to the amount of the monthly contributions paid to the said fund.

Is paternity leave available to employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid paternity leave?

Under **articles 269 and 270 of law no. 65.99**, every employee is entitled to three days leave on the occasion of each birth. This provision applies in the event of the employee acknowledging paternity of a child. These three days may be continuous or discontinuous, after agreement between the employer and the employee, but must be included in the one-month period from the date of birth.

If the birth occurs during a period of rest for the employee, as a result of paid annual leave, illness or accident of any kind, this period is extended by the aforementioned three days.

During the three days off, the employee is entitled to an indemnity equivalent to the remuneration he would have received had he remained at work. This indemnity is paid to the employee by the employer in the pay period immediately following production of the birth certificate issued by the registrar. The employer is reimbursed for this allowance by the Caisse Nationale de Sécurité Sociale up to the amount of the monthly contributions paid to the said fund.

Are employers liable for absence due to work-place injuries?

The employer must defer the granting of paid annual leave to an employee who has suffered an industrial accident until the injury has been consolidated. Sums paid to the victim in the form of a daily allowance are not taken into account when determining the amount of paid annual leave or compensatory leave.

In fact, when an employee is the victim of an accident at work, once their injury has consolidated, if they cease to be employed by the organisation in whose service they were working at the time of their accident, payment of the compensatory vacation allowance is made at the same time as the





last payment of the daily allowance, in accordance with current legislation on accidents at work and occupational illnesses.

Are employees entitled to retirement benefits from the employer? If yes, what benefits?

Under the Moroccan Labor Code, any employee who reaches the age of sixty must retire. In fact, private-sector employees working under the social security system and who have reached retirement age are entitled to a retirement pension paid monthly by the CNSS, subject to the employer's agreement and proof of at least 3,240 days of contributions, and after having contributed for 54 days, continuously or discontinuously, during the 6 months preceding the application. This also applies to employees from nonprofit organisations.

Are employers obliged to introduce reporting channels and legal safeguards for whistleblowers?

Employers are not required to establish reporting channels and legal protections for whistleblowers.

3 Safe and supportive work environment

Broadly what measures have to be in place to ensure employers uphold health and safety? (such as fire or earthquake drills)

The law N°65. 99 stipulates that the employer must ensure that the work premises are kept in a good state of cleanliness and present the hygienic and sanitary conditions necessary for the health of employees, in particular with regard to fire prevention systems, lighting, heating, ventilation, soundproofing, ventilation, drinking water, cesspits, drainage of waste and washing water, dust and fumes, changing rooms, toilets and sleeping facilities.

The employer must also guarantee a normal supply of drinking water on construction sites, and provide sanitary housing and satisfactory hygiene conditions for employees.

Workplaces must be fitted out in such a way as to guarantee employee safety and facilitate the work of disabled employees. Machines, transmission equipment, heating and lighting equipment, tools and machinery must be fitted with protection devices of recognized effectiveness and maintained in the best possible safety conditions, so that their use presents no danger to employees.

Is there a requirement for an employer to issue any form of non-discrimination policies? (such as gender equality policies, equal employment opportunities, diversity, and inclusion policies, etc.)

The Moroccan Labor Code strictly prohibits any behaviour that favours or disfavors an employee based on race, colour, sex, disability, marital status, religion, political opinion, union affiliation, national ancestry, or social origin. Any discriminatory behaviour on the part of the employer is punishable by a fine of between 15,000 and 30,000 DHS, and in the event of a repeat offence the fine is doubled.

Is there a requirement to provide employees with training designed to combat discrimination and harassment?

The law does not expressly require employers to provide anti-harassment and anti-discrimination training for their employees.





Is there a requirement to have a data protection policy?

Yes, it is mandatory to have a data protection policy. Under Law 09-08 relating to the protection of individuals with regard to the processing of personal data.

Is it mandatory for employers to have a Child Protection Policy (CPP)? Are employees obliged to provide training on CPP to its employees?

Yes, it is mandatory for employers to have a Child Protection Policy. Employees are not obliged to provide training on CPP to its employees.

4 Tax

Which taxes are mandatory for employers to pay and deduct on behalf of their employees?

In Morocco, employers are required to deduct from their employees' salaries a tax named after the income tax. This tax is deducted directly at source by the employer. It is calculated on the basis of progressive rates ranging from 0 to 38% of the income received.

Are all employee taxes deducted from the salary that the employer pays or is there a requirement for employees to pay certain taxes directly?

As mentioned above, employee taxes are deducted from the salary paid by the employer directly at source.

5 Remote work

Are employers required to have a registered legal entity in the jurisdiction in order to employ employees in the jurisdiction?

Yes, employers are required to have a legal entity registered in the jurisdiction in order to employ employees there.

Are employers required to provide any form of physical working space for employees working in your country?

Employers are required to provide any form of physical working space for employees.

Please provide general instructions for employers on what to check if the employer has remote employees, including concerning employee tax liabilities.

Remote working, or telecommuting, concerns employees who carry out their work away from their employers' premises. In fact, the Moroccan labour code does not contain any provisions defining or regulating telecommuting. The law requires employers to provide employees with the necessary tools and equipment to enable them to carry out their duties properly, and to supply them with everything they need to do so. In terms of salary, it can only be reduced if working hours are also reduced, according to the Moroccan labour code.

Similarly, telecommuting employees enjoy all their rights as employees, including health and safety at work, privacy, access to training, union information and social benefits, as well as insurance to cover work-related accidents and vacations.





The employer's decision to have employees telework must be taken after consultation with union representatives and employee delegates.

6 What to do when things go wrong

Dispute resolution

Do employees (including volunteers) need to go through any form of dispute resolution before bringing a claim to a court or tribunal?

Moroccan legislation provides for collective labor disputes to be settled in accordance with the conciliation and arbitration procedure laid down for this purpose. (These procedures are not mandatory, and the employee may choose to directly file a lawsuit with the court before attempting conciliation).

Firstly, there is the conciliation attempt in front of the delegate in charge of labour at the prefecture or province, the agent in charge of the labour inspectorate, the provincial commission of inquiry, and conciliation or the national commission of inquiry and conciliation, depending on the nature of the collective dispute. Secondly, the arbitration procedure which takes place when the parties fail to reach agreement before the provincial commission of inquiry and conciliation and before the national commission of inquiry and conciliation. The chairman of the provincial commission of inquiry and conciliation, or the chairman of the national commission of inquiry and conciliation, submits the file relating to the collective labour dispute, together with the minutes drawn up by the aforementioned commission, to the arbitrator within forty-eight hours of the minutes being drawn up. It should be noted that arbitration is entrusted to an arbitrator chosen jointly by the parties from a list of arbitrators set by order of the Minister of Labor.

Resignation

What grounds do employees have for resignation?

There are many reasons why an employee may resign, and vary from person to person. These may include resignation for non-payment of wages, a new job opportunity, poor relations with colleagues, severe health conditions or other reasons.

Termination

What grounds do employers have for the termination of employment contracts?

There are many reasons why an employer may decide to terminate an employment contract. It may be prompted by serious misconduct on the part of the employee, or by non-serious misconduct. In this case, the employer progressively establishes a series of blames and sanctions against the employee, as listed in **article 37 of law no. 65.99**. There are also dismissals for technological, structural or economic reasons, i.e. termination of the employment contract on the employer's initiative, following changes in the organisation, such as job transformation or economic difficulties. In addition, a fixed-term employment contract is terminated at the end of the contractual period or when the work for which the contract was signed is completed. Premature termination of a fixed-term employment contract by one of the parties and not motivated by serious misconduct on the part of the other party, or by force majeure, gives rise to damages.

How do employers have to document the termination of an employment contract?

When an employer determines that an act justifies dismissal, they can send a letter of dismissal to the employee in question. The procedure consists of holding an interview prior to the decision to dismiss. As part of this procedure, the employer must send the employee concerned an invitation to the interview, containing a number of compulsory statements, including the grounds for dismissal.





The preliminary interview must take place in the presence of an employee delegate or union representative chosen by the employee.

The decision to dismiss must be delivered to the employee concerned at their address, against a receipt with acknowledgement of receipt, within 48 hours of the date on which the decision was taken. This letter must include the reason for the dismissal, the date, place and object of the legal action before the competent court, within 90 days of the date of receipt by the employee of the dismissal decision.

What is the responsibility of employers for damages incurred by an employee's actions within his/her work?

In Morocco, the employer is liable for damage caused by their employee, provided that the victim proves that the damage was caused at the time the employee was performing their duties. The employer will therefore be presumed responsible for the fact that they exercise a power of subordination over their employee. They will be liable to compensate for the damage. Unless the employer can prove that the damage was caused by force majeure or by the intervention of a third party.





b. Independent contractors/consultants*

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Definition of an independent contractor/consultant

Any individual carrying on an industrial, commercial or craft activity, or providing a service, whose annual sales (CA) do not exceed the following amounts:

500,000 DHS for industrial, commercial and craft activities,

200,000 DHS for services.

** The term consultant will be used to also refer to independent contractors, or any other term that would mean a person that provides goods or services under a written contract or a verbal agreement but does not work to meet the definition of employee.*

1 Contracts

What types of independent contractor/consultant agreements are available? Are there any specific agreements available to NGOs?

Throughout the life of an organisation, it will be required to enter into a variety of contracts:

The commercial agency contract, which constitutes a mandate by which a person, without being bound by an employment contract, undertakes to negotiate or conclude, on a regular basis, purchases, sales or, in general, all other commercial operations in the name and on behalf of a merchant, a producer or another commercial agent, who in turn undertakes to remunerate them.

There is also the subcontracting contract, whereby one organisation or company entrusts another organisation or company with the task of carrying out, in whole or in part, a particular assignment. In addition, there is also the contract for services. Its purpose is to provide a given service in return for payment.

Organisations can also enter into rental contracts.





What are the main elements of consultant agreements?

In the above-mentioned contracts, each contract must contain:

The **sales agent contract** must state:

- The contact details of the parties;
- The designation of the products or services to be sold by the agent;
- The provisions applicable to commercial agents set out in the Commercial Code;
- The duration of the contract;
- Geographical areas and customer segments;
- Obligations of the parties (obligation of loyalty and obligation to provide information);
- Method of calculating and paying the commercial agent's remuneration;
- Conditions for termination;
- Conditions for transferring the mandate; and
- A non-competition clause after termination of the contract (optional).

Furthermore, **the subcontracting agreement** must specify:

- The purpose of the contract;
- The price of the service;
- Indexation clause or renegotiation clause;
- Payment deadlines and/or late payment penalties;
- Contract modification terms;
- Delivery deadlines;
- Conditions for completion of work;
- Delivery, transport, packaging;
- Inspection and acceptance of services;
- Guarantees granted to the subcontractor;
- Confidentiality conditions;
- Intellectual property when the work is protected by copyright;
- Specific models and tools (insurance, retention, etc.);
- Date of conclusion and effective date of the contract;
- Jurisdiction and applicable law;
- The obligation to cooperate; and
- The obligation not to solicit personnel.

Is it possible to have probation periods for independent contractors/consultants? If yes, for how long?

In Morocco, there is no probationary period, but rather a trial period. This concerns only employees who have been employed for a period during which the employer can test the employee's skills, as set out in **article 14 of the Labor Code**. Either party may voluntarily terminate the employment contract, without notice or compensation.





One of the conditions for obtaining independent contractor status is that the contractor must not be an employee of another company or organisation in the same field.

As a clarification, an independent contractor can also be an employee. But from a practical standpoint, these functions are rarely combined since it becomes difficult to separate things, especially considering obligations such as loyalty or non-competition.

Is it possible to have a fixed term consultation/independent contractor agreement? Are there any restrictions around fixed term consultant/independent contractor agreements?

As stipulated in **the Dahir of Rights and Obligations (DOC)**, contracts for the hire of works or undertakings are concluded for a fixed term.

According to the **Commercial Code**, a commercial agency contract may be concluded for a fixed term or for an indefinite period. A fixed-term contract which the parties continue to perform after the expiry of that term becomes an open-ended contract.

Either party may terminate an open-ended contract by giving the other party one month's notice during the first year of the contract, two months' notice during the second year, and three months' notice during the subsequent years.

In the event of a fixed-term contract becoming open-ended in application of the provisions of the first paragraph, the calculation of the notice period takes into account the fixed-term period that has elapsed. The end of the notice period coincides with the end of a calendar month.

Do independent contractor/consultant agreements have to be in writing? Are there any signatory requirements? For example, could they be signed in-person or electronically, etc.)?

The above-mentioned contracts are concluded in different ways. Firstly, contracts for work and services do not have to be in writing, but it is preferable to have a written contract.

In Morocco, the contract may be signed in person or electronically, on the assumption that contracts in electronic form are recognized by Moroccan law as having the same probative value as a written document. However, if a contract is signed via an electronic signature creation device, all parties must sign the contract via the same electronic signature creation device.

Do all types of independent contractors/consultants have to be under contract in order to be able to work?

Yes, all types of independent contractors/consultants have to be under contract in order to be able to work. The contract is considered the law of the parties. It is therefore necessary to establish a contract that will define the relations between the parties and in compliance with the law in force.

Can you provide a simple template of the agreements mentioned above?

[See Appendix C.](#)

Is there an obligation to run a criminal record check to the extent that any independent contractor will be working with children or vulnerable people?

In Morocco, a criminal record check is not a condition for self-employed contractor status, nor is it a legal requirement.





2 Conditions of work for consultants

Are there any minimum age requirements for an individual to work under a consultant/independent contractor agreement?

The status of self-employed contractor is open to any individual of legal working age, as defined by **law 65.99**. As regards the conclusion of self-employed contractor contracts, the **DOC** has made it clear that one of the necessary conditions for the validity of a contract is capacity. In other words, an unemancipated minor or a minor under guardianship cannot enter into a contract alone.

Does a consultant/independent contractor need to obtain a license or any other permission in order to work?

To obtain self-employed contractor status in Morocco, you need to register with the Registre National de self-employed contractor and declare your activity. The registration file will be submitted to **Barid Al Maghrib**. As a result, the file will be processed for either refusal or validation. Once the application has been approved, the person concerned will be contracted and issued with a self-employed contractor card. The self-employed contractor will be assigned a registration number in the National Register.

Payment

Are there any minimum pay requirements for consultants/independent contractors?

Moroccan law has not set a minimum wage for self-employed contractors. In fact, their income is not fixed, but depends on the nature of the activity they manage, which may be a craft, a service, a sale with processing, etc. Unlike employees, they are not bound by a subordinate relationship to an organisation or company. They can therefore enter into contracts with other organisations or companies as an entrepreneur, rather than as an employee.

Annual sales must not exceed:

- 500,000 DHS for industrial, commercial and craft activities;
- 200,000 DHS for services.

Are there any exceptions in minimum wages for young persons or people with disabilities?

Please refer to the above immediately above.

Is there any requirement to provide statutory/paid leave to consultants for statutory holidays?

A self-employed contractor is an economic agent working on their own account. They manage their business according to the number of hours they deem appropriate. They also decide their own remuneration in relation to the type of activity they carry out. They decide whether their leave is paid or unpaid.

Is there any requirement to pay annual leave to consultant/independent contractors? If so, how is this compensated, if at all?

Article 231 of the Moroccan Labor Code uses the term "employee" to designate the person entitled to paid annual leave. Consultant/independent contractors are also entitled to paid annual leave, but by agreement or contract with the organisation.





**Is there an obligation to provide consultant/independent contractors with overtime?
How is this compensated if required?**

In Morocco, unlike salaried employees, self-employed entrepreneurs decide on their own working hours. Since it's up to them to manage their business.

Are consultants entitled to an end-of-year payment?

In Morocco, the end-of-year indemnity applies to salaried employees, as stipulated in **law 65.99**, which presupposes a subordinate relationship between employer and employee. However, the self-employed entrepreneur works on their own account. The contracts they sign does not make them an employee. They manage their business themselves.

Are consultants entitled to a final payment when the contract is terminated?

In Morocco, contracts entered into by self-employed entrepreneurs with other organisations or companies must be remunerated in return for a monetary consideration, at a price clearly defined in the contract. The self-employed entrepreneur is therefore remunerated for what is the subject of the contract. In other words, when the contract comes to an end, they will be paid according to what has been agreed as an obligation.

Working hours

Are consultants entitled to any type of leave, whether paid or unpaid?

Self-employed entrepreneurs in Morocco work on their own account and manage their own activities. They are entitled to public holidays in Morocco, as well as maternity leave in the event of pregnancy. So if the self-employed entrepreneur is a male, he is entitled to leave on the occasion of each birth. There is also leave for illness or accident. As for the payment of leave for auto-entrepreneurs, this is not yet provided for by law. However, it should be noted that self-employed entrepreneurs work independently and can decide whether or not their leave is paid.

Social security

Does the end user engager need to make any social security contributions on behalf of a consultant/independent contractor? Are independent contractors entitled to health insurance from the end user engager?

- In Morocco, self-employed entrepreneurs now have access to "AMO" services provided by the CNSS. To benefit from reimbursements, it is necessary to register with the CNSS and pay a lump-sum contribution of around 300 DHS per quarter. Contributions for auto-entrepreneurs are based on quarterly sales declared by the auto-entrepreneur, with quarterly sales ranging from 0 to 50,000 DHS.
- Following the launch of draft legislation supplementing law n°15.98 on Compulsory Health Insurance (AMO), any self-employed person residing in Morocco is entitled to 70% basic medical coverage through the Assurance Maladie Obligatoire (AMO). This is the same as that enjoyed by salaried employees, to better manage sickness care.

Are independent contractors/consultants entitled to unemployment insurance/benefits after termination of their independent contractor/consultancy agreement from the end user engager?





In Morocco, an indemnity for loss of employment (IPE) exists for employees who have involuntarily lost their jobs, and who are actively looking for a new one.

Indeed, the idea of the self-employed entrepreneur is a decision taken by the Government to combat unemployment and help the unemployed through self-employment. In fact, the termination of a contract between an auto-entrepreneur and another party does not mean the cessation of their activity. They can enter into other contracts with other contractors and continue their activity. They work under no administrative supervision, managing their work freely.

Are independent contractors/consultants entitled to sick leave from the end user engager? If yes, for how long? How many days have to be paid?

Yes independent contractors/consultants are entitled to sick leave from the end user engager.

The maximum absence is 180 days.

- The allowance is granted from the fourth day for a maximum of 52 weeks in the 24 months following the onset of the disability.
- The amount is 2/3 of the average daily wage subject to contribution and collected during the last six months preceding the onset of disability.

It is important to note that it is the National Social Security Fund (CNSS) that makes the payment, under the contributions.

Are independent contractors/consultants entitled to maternity leave from the end user engager? If yes, for how long? How many days/months have to be paid?

In Morocco, when a self-employed entrepreneur is bound by a contract of enterprise with a customer, the latter cannot impose vacation dates. The auto-entrepreneur works on their own account, and is not hierarchically bound to anyone. The female auto-entrepreneur is entitled to maternity leave in the event of pregnancy.

Are independent contractors/consultants entitled to paternity leave from the end user engager? If yes, for how long? How many days/months should be paid?

According to the Moroccan labour code, the worker is entitled to 3 days of leave for this birth.

There is no statutory regime for paternity leave. There is just birth leave. It is paid leave.

Are employers obliged to cover work-place injuries for independent contractors/consultants?

In Morocco, employers are obliged to provide insurance cover for industrial accidents and occupational illnesses for their employees. However, as self-employed entrepreneurs work on their own account, their status differs from that of salaried employees. They can choose to take out their own insurance to cover the risks that may arise during the course of their work.

Are independent contractors/consultants entitled to retirement benefits from the end user? If yes, what benefits?

In Morocco, the self-employed entrepreneur will be able to benefit from the social security system relating to retirement with the CNSS, following promulgation of the implementing decrees currently in preparation relating to the retirement scheme for professionals specific to the status of self-employed entrepreneur. This social security scheme is not granted through the end-user's share.





3 Safe and supportive work environment

Are there any differences in terms of the regime that applies to employees?

There is no difference in terms of working environment between employees and self-employed entrepreneurs. Indeed, every working environment must offer favourable health and safety conditions for the people doing the work.

4 Remote work

Are end user engagers required to have a registered legal entity in the jurisdiction in order to hire independent contractors/consultants there?

End user engagers are not required to have a registered legal entity in the jurisdiction in order to hire independent contractors/consultants there.

5 What to do when things go wrong

Resignation

Do consultants/independent contractors need a reason to terminate the contract or can they terminate it for any reason in accordance with the terms of the contract?

Consultants /independent contractors can terminate the contract for any reason in accordance with the terms of the contract. They can also terminate it for legal reasons.

Termination of agreement

What grounds do end user engagers have for the termination of consultant agreements?

The end user can terminate the contract may be due to the expiry of the term stipulated in the contract. For example, the termination clause, which provides for termination of the contract by one or both parties subject to a notice period. It can also be terminated in the event of non-compliance with the stipulations and obligations laid down in the contract. The contract may also be terminated in the event of major force.

What is the responsibility of the end user engagers for damages incurred by a consultant's actions within his/her work?

Contracts for services include a clause specifying the parties' liability in the event of damage caused by one of the parties.





c. Volunteers

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Definition of a volunteer

Moroccan law does not define the term "volunteer". However, **law 06.18**, which came into force in 2015, defines **contractual volunteering**.

1 Contracts

Are organizations required to sign any form of agreement with volunteers?

Article 1 of law 06.18 stipulates that contractual volunteering must be established by means of a written contract between the individual wishing to volunteer and the organisation organising the contracted volunteer work, with the aim of achieving the public interest.

2 Conditions of employment

Is there a minimum age requirement for volunteers?

Article 20 of this law stipulates that one of the conditions to be met by a contracting volunteer is that they must have reached the age of 18. However, anyone over the age of 15 may take part in contractual volunteer work with the written consent of their legal guardian.

What type of volunteering work may a child undertake? Are there any restrictions around this?

Children can take part in any volunteer assignment that does not endanger their health and safety. Children under the age of 15 must have written permission from their parents or be accompanied by their parents. Each organisation may also add conditions to ensure the safety of child volunteers.

Payments and reimbursement

Are organizations allowed to pay stipends to volunteers?

A written contract between a volunteer and an organisation organising contractual volunteering in the service of a public interest is concluded voluntarily and without remuneration.





Are organizations allowed to reimburse volunteers? If yes, for what expenses (such as transportation, food, etc.).

The regulatory body for contractual volunteers is required to cover the costs of transport, accommodation and food for the contractual volunteer.

Working hours

Are there any obligations around how many hours volunteers can work?

The duration of the volunteering contract can be spread over the time needed to carry out the contractual volunteering, provided that the period of implementation does not exceed 48 hours per week, for a maximum of 6 days, and for children aged 15 and under 18, 30 hours per week, for a maximum of 5 days.

Are volunteers entitled to any type of leave?

In Morocco, in addition to the rights included in the volunteer contract, the contracting volunteer benefits from a weekly rest period, annual leave and, where applicable, other agreed days.

Social security

Are organizations obliged to pay any social security contributions on behalf of their volunteers?

No. Contractual volunteering is an activity in which people work voluntarily and without remuneration. Social security in Morocco covers both salaried employees and workers. Moreover, **law 06.18** provides only for the subscription of an insurance contract in the event of accident or illness.

Are organizations obliged to provide health insurance to volunteers?

The regulatory body for contractual volunteers is required to take out a contractual volunteer insurance policy for accidents and illnesses that may result directly from the performance of contractual volunteering, covering the duration of the volunteering contract, as well as an insurance policy guaranteeing civil liability if the legal entity does not have such a policy.

Are organizations liable for absences of volunteers due to work-place injuries?

In Morocco, organisations are required to provide an appropriate and safe environment that guarantees the implementation of contractual volunteer work. In other words, in the event of a work-related accident involving a volunteer, responsibility lies with the organisation in question, which is obliged to provide a safe working environment.

3 Safe and supportive work environment

Broadly what measures have to be in place to ensure employers uphold health and safety?

The employer must ensure that the work premises are kept clean and present the hygienic and sanitary conditions necessary for the health of employees. This applies in particular to fire prevention systems, lighting, heating, ventilation, soundproofing, etc.





Workplaces must also be fitted out in such a way as to guarantee employee safety and facilitate the work of disabled employees.

Is there a requirement for an employer to issue any form of non-discrimination policies? (Such as gender equality policies, equal employment opportunities, diversity, and inclusion policies, etc.)

The Moroccan labour code does not expressly require employers to implement non-discrimination policies. But all forms of discrimination by employers are formally prohibited.

Is there a requirement to provide employees with training designed to combat discrimination and harassment?

The law does not require employers to provide training to combat discrimination and harassment. However, these practices are prohibited by law, and employers are therefore advised to train their employees to combat them.

4 Tax

Are organizations obliged to pay taxes if they pay their volunteers stipends? If yes, what types of taxes are mandatory to pay?

No.

5 What to do when things go wrong

What grounds do organizations have for the termination of volunteer agreements/arrangements?

The grounds for terminating contractual volunteering may vary from one organisation to another. However, unlike employment contracts, Moroccan law makes no provision for grounds for terminating contractual voluntary work.

What is the responsibility of organizations for damages incurred by a volunteer's actions within his/her work?

In Morocco, an organisation may be liable for damage caused by its volunteers in the course of their duties. To this end, the organisation is required to take out an insurance policy to cover the volunteer for damage that may be caused to third parties in the course of carrying out the work of the contractual volunteer.





d. Non-citizen employees and consultants, including refugees and others forcibly displaced

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1 Status and the right to work

Are employers obliged to secure legal status for their employees or consultants if they are non-citizens? (such as refugee status, humanitarian visas, visas for trafficking survivors, other recognized protection statuses, etc.)

In Morocco, the employer is responsible for the social protection of foreign employees in a legal situation who wish to recruit, by obtaining authorization from the government authority in charge of labor.

Are employers obliged to secure work permits for their employees or consultants?

Yes, under article 516 of the Moroccan Labor Code.

Is it always necessary to obtain a work permit?

A work permit must be obtained from the Minister of Labor and Professional Insertion (MTIP) for the recruitment of foreign employees.

Can asylum-seekers and other persons forcibly displaced access the right to work if they do not have refugee status or other recognized protection statuses?

Asylum seekers and other forcibly displaced persons cannot access the right to work if they do not have refugee status or other recognised protection status.

2 Contracts

Are employment contracts or consultant agreements for non-citizens different to those for citizens?

The employment contract for foreigners differs from the one for Moroccan citizens in terms of the visa affixed to the employment contract for foreign employees, the procedure for which is handled





by the employer. The contract must conform to the model laid down by the government labour authority.

3 Conditions of employment

Does national law regulate the quotas for the number of non-citizens within one organization?

National legislation does not provide for quotas on the number of non-citizens within one organisation.

Yes, employers are obliged to report about employed non-citizens.

- Following the recommendations of the Interministerial Commission for the Affairs of Moroccans Residing Abroad and Migration Affairs, migrants and refugees can benefit from programs enabling them to enter the world of work:

- **The Integration Training Internship Contract (IDMAJ):**

- This contract pays a monthly allowance of between 1,600 and 6,000 DHS.

- **Professional Integration Contract (CIP):**

- The State covers a bonus of 25,000 DHS per person, granted to companies and organisations recruiting graduates who have difficulty finding a job.

- **TAHFIZ employment incentive program:**

- The State covers the employer's share of CNSS contributions and vocational training tax, with a monthly salary limited to 10,000 DHS, paid by the organisation, association or cooperative created between January 1, 2015 and December 31, 2022.

Are employers obliged to report about employed non-citizens?

The employment contract for foreigners (CTE) differs from the employment contract for Moroccan citizens in terms of working hours. Moroccan jurisprudence considers foreigners' employment contracts to be fixed-term.

Are there any other differences in conditions of employment for non-citizens and citizens?

Moroccan citizens submit their resumes and go through a job interview without obtaining authorization from the Ministry of Labor and Professional Insertion. This is not the case for foreign employees.

4 Safe and supportive work environment

Are there any differences in a safe and supportive work environment approach for non-citizens? If yes, please elaborate here.

Every employer must ensure that the working environment is in a good state of cleanliness and presents the conditions of hygiene and sanitary necessary for the health of employees, particularly with regard to their safety. Any behaviour that favours or disfavors an employee on the basis of race, colour, sex, disability, marital status, religion, political opinion, union affiliation, national ancestry or social origin will be considered discriminatory.

Does the employer have additional obligations for non-citizens?





In Morocco, the employer is responsible for authorising the recruitment of foreign employees through the Ministry of Labor and Professional Integration, in the form of a visa affixed to the foreign employment contract.

5 What to do when things go wrong

Is the process of termination of an employment contract for non-citizens different than for citizens? If yes, please explain here.

In Morocco, foreign workers must benefit from a long-term employment contract subject to authorization from the government authority responsible for work.

So, yes. A foreign worker who benefits from a long-term employment contract authorised by the government authority as provided by law, is entitled to the same conditions of termination of contract as citizens workers.

Is the process of resignation for non-citizens different than for citizens? If yes, please explain here.

When a foreigner obtains an indefinite employment contract authorised by the government authority, he is subject to the same resignation procedure as citizens.

Are non-citizens entitled to the equal protection of employment laws in the event of employment-related disputes?

Foreign employees in Morocco enjoy the same working conditions and rights as Moroccan citizens. They are subject to the same labour legislation.





3. Addendum

APPENDIX A

Indefinite-term employment contract (CDI)

Between the undersigned :

The organisation (legal form, organisation name, identification number, capital) whose registered office is located at (address)

represented by Mr./Ms. (surname, first name), acting in the capacity of (function, e.g. "manager"), on the one hand,

hereinafter referred to as "the company

and

Mr./Ms. (surname, first name of the employee) residing at (address), born on (date of birth), of nationality (...), whose social security number is :

on the other hand,

hereinafter referred to as "the employee

it has been agreed as follows:

Article I - Duration of contract

Mr./Ms. (surname, first name) is hired as of (day, month, year), for an indefinite period, subject to the results of the pre-hiring medical examination. The employee declares that they are free of any commitment to another employer.

Article II - Duties

The organisation hires the employee on a full-time basis, as (job title), with the professional qualification of (...), at the coefficient (see collective agreement).

Article III - Agreement and regulations

The collective agreement applicable in the organisation is (name); this contract complies with its provisions.

The employee also undertakes to comply with the organisation's internal regulations, of which they have been made aware.

Article IV - Trial period

The employee's employment shall commence with a trial period of (...) months. Each party shall be free to terminate the contract during this period, without payment of compensation, subject to observance of the notice period.





Article V - Paid vacations

In accordance with legal and contractual conditions, the employee is entitled to paid annual leave.

Article VI - Workplace

The employee's place of work is located at (precise location).

Article VII - Working hours

The legal working hours apply to the employee. The French Labor Code and the collective bargaining agreement provide for the possibility of overtime.

Article VIII - Salary

The employee will receive a gross monthly salary of (...) dirhams, paid on the last day of the month.

Article IX - Breach of contract

This employment contract may be terminated by either party, subject to a notice period of (...) months.

Article X - Supplementary pension and provident scheme.

The employee will be affiliated to the supplementary pension fund (name), and to the provident fund (name).

Signed in duplicate at ... (place), on ... (date)

Employer's signature,

preceded by the words "read and approved":

Employee's signature,

preceded by the words "read and approved"





APPENDIX B

Sample fixed-term contract (CDD)

(FROM DATE TO DATE)

Between

The organisation with registered office at, represented by Mr./Ms. in their capacity as

Hereinafter referred to as the organisation.

on the one hand

And

And Mr./Ms. Born on Holder of CIN n°..... On the other hand,

It has been agreed as follows.

Article 1: Purpose

This contract is entered into (specify):

- 1- Due to the temporary increase in activity resulting from[to be specified]
- 2- To replace an employee temporarily absent due to,
- 3- Because of the season [specify]
- 4- due to the organisation's recent opening of a new site or launch of a new product [to be specified],
or
- 5- because of the temporary nature of the job, in the sector.

Article 2: Duration - Renewal

The organisation ... hires Mr./Ms. as with effect from This engagement is subject to a trial period of (...) actual work for the (.....) , during which it may be terminated at the will of either party at any time without compensation. By giving written notice to the other party, subject to (...),

Article 3: Duties

Mr./Ms. will perform the duties of with the qualification

In this capacity, Mr./Ms. will be responsible for :

-
-
-





Article 4: Remuneration

In return for their work, Mr./Ms. will receive a fixed gross monthly salary ofcorresponding to the collective working hours in force within the organisation.

For information, in application of the collective bargaining agreement currently in force within the organisation, Mr./Ms. will receive the following allowances and bonuses:

-
-

Any change in social security and tax deductions, and the modified salary portion, will be paid by Mr./Ms.....

Article 5 : Workplace

Mr./Ms.'s place of work is currently located at

Any change in the place of work required by the organisation shall not constitute a modification of the present contract, provided that it takes place within a radius of ... km of their current location.

Article 6 : Contract duration

The present contract is concluded for a fixed term. It will be terminated, except in the case of gross negligence, gross misconduct or force majeure, in accordance with the contractual notice period.

On expiry of the contract, it may be renewed once, subject to the conditions laid down in the French Labour Code.

Article 7: Reimbursement of expenses

Expenses incurred in the performance of duties are paid or reimbursed on the basis of receipts, in accordance with the terms and conditions in force within the organisation.

Article 8: Paid vacations

You will be entitled to paid vacations, and in the absence of mutual agreement, the date of your paid vacations will be determined by the organisation.

Article 9: Social security

You will contribute to the various pension and provident schemes in force within our organisation.

Article 10: Internal regulations and IT charter

(Depending on the organisation). The parties undertake to comply with the legal, regulatory and collective bargaining provisions in force in the organisation, and the employee declares that he/she has read the Internal Regulations.

You also agree to accept the terms and conditions of the IT Charter, a copy of which is brought to your attention on your arrival.





Article 11: Confidentiality clause

You undertake to observe the strictest discretion regarding any information relating to the organisation's activities to which you may have access in the course and scope of your duties.

In particular, you will not divulge to anyone the organisation's methods, recommendations, creations, estimates, studies, projects or know-how resulting from work carried out within the organisation, which are covered by the strictest professional secrecy. You will be bound by the same obligation with regard to any information or documents you may have obtained from the organisation's customers.

Article 12: Loyalty obligation

For the duration of the present contract, you undertake not to participate, in any form whatsoever, in any activity likely to compete in whole or in part with that of the organisation employing you.

Article 13 : Termination

Except in the case of dismissal for serious or gross misconduct, the contract may be terminated by either party subject to a notice period set by the collective bargaining agreement or the law in force, depending on the employee's status and seniority in the organisation.

Article 14: Modifications in personal information

You agree to inform the organisation as soon as possible of any change in your personal situation (address, number of dependents, etc.). This information will be forwarded to the Human Resources Department or, where applicable, to your line manager.

Your agreement formally implies that you are not bound to any other organisation and that you have left your previous employer free of any commitment. You undertake to devote all your professional activity to the service of the organisation.

Please confirm your agreement by signing the last page, preceded by the handwritten words "read and approved". The preceding pages must also be initiated by you.

Yours sincerely

Signed in duplicate at ... (place), on ... (date)

Employer's signature,

receded by the words "read and approved":

Employee's signature,

preceded by the words "read and approved





APPENDIX C

Provision of services contract

Between the undersigned :

The organization/company [give organization/company name] with capital of [give share capital], registered in the Trade Register of [give place of registration] under number [give RC number], represented in the person of (give name of representative and position) in their capacity as (give position within the organization/company),

Hereinafter referred to as "the Service Provider", OF THE ONE PART,

AND

The organization/company [give organization/company name] with capital of [indicate share capital], registered in the Commercial Register of [indicate place of registration] under number [indicate RC number], represented in the person of [give name of representative and position] in their capacity as [give position within the organization/company];

Hereinafter referred to as "the Customer", ON THE OTHER PART,

Hereinafter jointly or individually referred to as "The Parties" or "The Party",

THE FOLLOWING IS HEREBY SET FORTH:

The present contract..... [specify the reasons for entering into this contract].

ARTICLE 1: PURPOSE

The purpose of this contract is to provide services [indicate the object of the contract]. The service consists of [define precisely the proposed service];

ARTICLE 2: PRICE

In consideration of the performance of the services defined in article 1 above, the customer shall pay the service provider the lump sum of..... DH [indicate price], broken down as follows:DH [indicate amount] on signature of the present DH [indicate amount] at..... [specify date].....DH [indicate amount], constituting the balance, on receipt of the work.

The above amounts shall be paid by cheque within eight days of receipt of the invoice, plus duties and taxes.

ARTICLE 3 : DURATION

The present contract is concluded for a duration of [specify duration].





ARTICLE 4: PERFORMANCE OF THE SERVICE

The service provider undertakes to carry out the task specified in article 1, in accordance with the rules of the trade and in the best possible manner. To this end, it will assemble the team required to carry out the assignment and, prior to the final report, will submit a pre-study by at the latest. [indicate date] at the latest. The customer may be asked to produce all the elements required for the task to be carried out properly (CATDR).

ARTICLE 5: TIMETABLE

The phase [specify phase] must be completed no later than [specify date]. The phase [specify phase] must be completed no later than [indicate date] at the latest. The phase [phase] must be completed no later than [indicate date] at the latest.

ARTICLE 6: NATURE OF OBLIGATIONS

The service provider undertakes to use its best endeavours in accordance with the rules of the trade in order to carry out the work and services specified in article 1 above. The present obligation is, by express agreement, purely an obligation of means. (CATDR)

ARTICLE 7: OBLIGATION OF CONFIDENTIALITY

The Service Provider shall treat as strictly confidential, and shall refrain from disclosing, any information, document, data or concept of which it may become aware in connection with the present contract. For the application of the present clause, the contractor is responsible for its employees as well as for itself. The contractor shall not, however, be held liable for any disclosure if the elements disclosed were in the public domain at the date of disclosure, or if he had knowledge of them, or obtained them from third parties by legitimate means.

ARTICLE 8: OBLIGATION TO PROVIDE FREE ACCESS TO INFORMATION

In the context of the proper performance of the contract, the service provider may have free access to [specify the categories of information to which the service provider has free access].

ARTICLE 9: OBLIGATION TO COOPERATE

The customer shall make available to the service provider all information that may contribute to the proper performance of the purpose of the present contract.

ARTICLE 10: OBLIGATION TO ACCEPT

On the date of[give date], the service provider must submit a pre-report for the customer's express approval, so that the next phase of the assignment can be carried out.

ARTICLE 11: NON-SOLICITATION OF PERSONNEL OBLIGATION

The customer shall refrain from hiring, or having hired in any way, any present or future employee of the contractor. This clause shall apply regardless of the specialisation of the employee in question, and even in the event that the employee is solicited. This clause shall remain in force throughout the performance of the present contract, and for two years after its termination.





ARTICLE 12: LIABILITY

The customer agrees that, irrespective of the grounds for the claim and the procedure followed to pursue it, any liability on the part of the service provider in respect of the performance of its obligations under the present contract shall be limited to an amount not exceeding the total sum actually paid by the customer for the services or tasks provided by the service provider. Furthermore, the customer waives the right to hold the service provider liable for any damage to files or documents entrusted to the service provider. The service provider is not liable for any damage to the customer's buildings, installations, equipment or furniture. The customer agrees that the service provider shall not be held liable for any loss of profit, commercial disturbance, demands that the customer may suffer, demands or claims made against the customer by any third party whatsoever.

ARTICLE 13: PENALTIES

In the event of delay of more than (specify the delay), in disregard of the deadlines stipulated in article 5 of the present contract, and after formal notice has remained unsuccessful for more than[specify the deadline], the service provider will be liable to a penalty of.....(indicate the amount of the penalty) per day of delay.

ARTICLE 14: TERMINATION

Any breach by either party of its obligations under the terms of articles 5, 7 and 9 of the present contract may result in the termination of the present contract by operation of law, fifteen days after formal notice to perform has been served by registered letter with acknowledgement of receipt and has remained without effect, without prejudice to any damages. The present contract may be terminated, in the absence of any fault, at any time by either party, subject to prior notice [Specify the duration of the notice period...]. In such an event, any sums already paid to the service provider shall be forfeited, and the customer may make free use of any information or documents already provided.

ARTICLE 15: SUBCONTRACTING

The present contract may not be subcontracted. OR: The tasks specified in article 1 will not be carried out by the service provider as regards the phases..... [specify the phases you wish to subcontract], but will be carried out by the organisation/company.....[indicate the name of the subcontractor], as a subcontractor, which the customer acknowledges and accepts.

ARTICLE 16: ASSIGNMENT OF CONTRACT

The present contract is concluded in consideration of the person of the service provider, who may not substitute a third party in the performance of the task defined above.

ARTICLE 17: REFERENCING

The customer agrees that the service provider may list the work performed under the present contract among its references.





ARTICLE 18: INTERPRETATION OF THE CONTRACT

The present contract and its appendices contain all the commitments of the parties, and any correspondence, offers or proposals made prior to the signing of the present contract shall be deemed to have been unsuccessful.

ARTICLE 19: JURISDICTION

Any dispute which may arise between the parties concerning the formation, performance or interpretation of the present contract shall fall within the exclusive jurisdiction of the Commercial Court of [indicate the competent court].

OR: The parties agree that any dispute between them will be judged in accordance with the law [specify competent law; e.g. Moroccan or foreign law]. This stipulation is only relevant if the contract is international.

Done at [Place of drawing up] On..... [Date of act] In.....
copies [As many copies as there are parties].

The Provider Mr/Mrs

The Client Mr/Mrs.....





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