

Ivory Coast – CNPS Ceiling Increase

According to Decree No. 2022-986 of 21 December 2022, the amount of salary to be taken into consideration for the basis of calculation of the Social Security (CNPS) contributions cannot be lower than the SMIG (minimum monthly salary).

The SMIG has increased from 60 000.00 francs per month to 75 000.00 francs per month effective 1 January 2023 as published in Decree No. 2022-986 of 21 December 2022.

Therefore, effective 1 January 2023, the monthly CNPS limits have increased to the following:

Contribution	Minimum Monthly Salary (CFA francs)	Monthly Ceiling (CFA francs)	Annual Ceiling (CFA francs)
Family Benefits	From 60 000.00 to 75 000.00	From 70 000.00 to 75 000.00	From 840 000.00 to 900 000.00
Maternity Insurance	From 60 000.00 to 75 000.00	From 70 000.00 to 75 000.00	From 840 000.00 to 900 000.00
Accident at work Occupational Diseases	From 60 000.00 to 75 000.00	From 70 000.00 to 75 000.00	From 840 000.00 to 900 000.00
Pension	From 60 000.00 to 75 000.00	From 2 700 000.00 to 3 375 000.00	From 32 400 000.00 to 40 500 000.00

Click [here](#) for the official notice.

Paymaster Impact

- The above changes have been implemented on the system effective 01 January 2023
- All customer payrolls have been recalculated
- No other statutory changes have been announced