



HOW TO HIRE MY FIRST EMPLOYEE IN NIGERIA

MAIN LEGAL STEPS TO FOLLOW TO HIRE A FIRST EMPLOYEE

Vacant positions are published in the national newspaper or sourced through recruitment agencies or any other desired source.

A contract letter detailing conditions and terms of employment is issued to employee whose acceptance must be communicated in writing.

Employees must be registered for National Securities such as Pension, National Social Insurance Trust Fund and Industrial Training Fund.

An employer will be required to insure its staff.

Monthly tax returns will be made to the state of residence's Internal Revenue Service on PAYE and withholding taxes (individual taxpayers).

DESIGN AND CONTENTS OF AN EMPLOYMENT CONTRACT

No special design or content is stipulated by law. However, terms must be accepted by both employer and employee and it must be within the confines of the Nigerian labour laws.

CAN SOMEBODY DO BUSINESS FOR ME AND NOT BE AN EMPLOYEE?

Yes. Someone can act as an agent without necessarily being your employee.