

A&A Computers Ltd.

Document	Employee's Rights
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Right	Legal Source	Quoted from source	Taxable
Salary	Act No.6 / 2004 (27) (1)	"An employer shall pay to an employee any monetary remuneration to which the employee is entitled (a) during working hours at the place of work on the agreed pay day" Note: Salary payment should be in cash, except when the employee him/herself decides otherwise; e.g. receiving it through his/her bank account, or by cheque	Taxable
Annual leave	Act No. 6 / 2004 (31) (1)	"An employer shall grant an employee at least 28 consecutive days' leave in respect of each year's leave cycle"	Leave salary taxable
Sick leave	Act No. 6 / 2004 (32) (1)	"An employee shall be entitled to sick leave for at least 126 days in any leave cycle as follows: the first 63 days with full pay. The remaining 63 days with half pay. The employee will lose this right if there are no medical certifications. ED days are included in the sick leave."	Salary during sick leave is taxable
Maternity leave	Act No. 6 / 2004 (6)	"An employee shall be entitled, within any leave cycle, to at least (a) 84 days, paid maternity leave; or (b) 100 days paid maternity leave if the employee gives birth to more than one child at the same time"	Salary taxable
Lactating mothers		" 2 hours per day to feed the baby until the end of the lactating period"	
Paternity leave	Act No 6 / 2004 (34) (1)	"During any leave cycle, an employee shall be entitled to (a) at least 3 days paternity leave if (a) the leave is taken within 7 days of the birth of the child"	Salary taxable
Accommodation and subsistence on safari	Employment Regulations		Unknown
Incidental allowance	Employment Regulations	When employees travel beyond their place of work they can claim the following incidental daily allowances: TZS 1,000 for Drinking water, TZS 5,000 for phone, taxi and costs incurred at home during their absence The minimum rate is TZS 2,184	Unknown
Leave allowance	Employment Regulations	"Every two years an employee deserves a leave allowance. The rate is TZS 12,480.	Taxable

Overtime	Act No. 6 / 2004 (19) (5)	An employer shall pay an employee not less than one and one half times the employee's basic wage for any overtime worked. Note: Overtime is NOT payable to Management staff. Overtime is only payable to staff who have been formally instructed to work overtime by the HR Manager No more than 50 hours overtime can be paid per month	Taxable
Start-up allowance	A&A Computers	Staff joining A&A Computers from another region / country will receive a one off start up allowance of Tsh 250,000 upon commencement of work to assist with any relocation and resettling costs.	Unknown
Repatriation allowance		Transport to place of recruitment when an employees contract is terminated.	Unknown
NSSF (Employer's contribution)	NSSF Act		Non taxable
Bereavement	Act No.6 / 2004 (34)	"During any leave cycle, an employee shall be entitled to (b) at least 4 days paid leave for any of the following reasons: (i) the sickness or death of the employee's child, (ii) the death of the employee's spouse, parent, grandparent, grandchild, or sibling. The 4 days are to be taken within the leave cycle regardless of the number of events. If more days are required they will be without pay (or deducted from annual leave)"	Salary paid is taxable
On death of employee		A 'respectful' funeral	Non Taxable
60 minute interval of rest after 5 hours of work	Act No 6 / 2004 (23) (1)	"An employer shall give an employee who works continuously for more than five hours a break of at least 60 minutes" Note: This break is not part of the daily hours an employee is contracted to work.	N/A
5% pay on basic wage for working at night	Act No. 6 (20) (4)	"An employer shall pay an employee at least 5% of that employee's basic wage for each hour worked at night, and if the hours worked are overtime hours, the 5% shall be calculated on the employee's overtime"	Taxable
An employee having a right of a daily and weekly rest period	Act No 6 (24) (1)	"An employer shall allow an employee (a) a daily rest period of not less than 12 hours between ending and recommencing work, (b) a weekly rest period of at least 24 hours between the last ordinary working day in the week and the first day of the next week" Note: "(Daily rest period may be reduced to 8 hrs if (a) there is written agreement, and (b) ordinary working hours are interrupted by an interval of at least 3 hrs or (c) the employee lives on the premises of the workplace)"	N/A

An employee working during weekly rest period to be paid double	Act No (2004) (24) (4)	"An employee may only work during the weekly rest period if the employee has agreed to do so and provided that the employer shall pay the employee double the employee's hourly wage for each hour worked during the period."	Taxable
Double payment for working on public holidays	Act No 6 (2004) (25)	"If an employee works on a public holiday specified in the Public Holidays Ordinance, the employer shall pay the employee double the employee's basic wage for each hour worked on that day"	Taxable
Termination of employment		"Must be on a fair reason based on employee's conduct (e.g. drunkenness), capacity (poor performance after warning, poor skill, lower qualification than claimed earlier, ill health), incompatibility (e.g. quarrelling), or operational requirement (e.g. redundancy, but in consultation with staff or union)" The minimum period of notice is 1 month.	
Payment of severance pay on termination	Act No 6 (2004) (42) (2)	An employer shall pay severance pay on termination of employment if (a) the employee has completed 12 months continuous service with an employer, but (b) not if termination is fair on misconduct or on retrenchment or on incapacity or incompatibility and employee unreasonably refused to accept alternative employment with the same or another employer)	Taxable
Transport after termination ("Recruit" means the solicitation of employee by employer)	Act No 6 (2004) (44) (1)	"Where an employee's contract is terminated at a place other than where the employee was recruited the employer shall transport the employee and his personal effects to the place of recruitment"	N/A
Certificate of service on termination	Act No 6 (2004) (44) (2)	"On termination the employer shall issue to an employee a prescribed certificate of service"	N/A
Written contract / particulars	Act No 6 (2004) (1)	"An employer shall supply an employee, when the employee commences employment, with the following particulars (a) name, age, permanent address and sex of the employee, (b) place of recruitment (c) job description (d) date of commencement (e) form and duration of contract (f) place of work (g) hours of work (h) remuneration, method of its calculation and details of any benefit or payments in kind (I) any other prescribed manner	N/A