

# Rödl & Partner

# STRUCTURED PLANNING

HR Competence Centre Kenya

Successfully implementing employment law, expatriate tax and immigration solutions



# Structured planning

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“Thanks to its impressive growth potential, Africa is becoming an increasingly attractive investment destination. Our team is committed to working with you to fully understand your requirements, developing a carefully crafted market entry strategy and thereafter successfully implementing your strategy.”

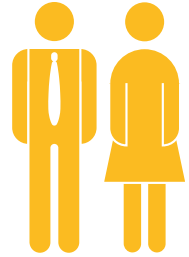
Rödl & Partner

# Impact of HR obligations on business in Kenya

Kenya's labour market has, in recent years, become more dynamic with an upsurge in the number of well qualified and highly skilled employees for both domestic companies and multinationals.

The growth in the number of recruitment agencies is also evidence of the growing demand for and presence of niche labour resource requirements.

An overhaul of the employment laws in 2007 (the Employment Act, the Work Injury Benefits Act, Labour Relations Act and the Occupational Safety and Health Act), and a dedicated labour court (the Employment and Labour Relations Court) make it necessary to pay particular attention to one's work force throughout the duration of engagement, from recruitment to termination.



In addition, the taxation of employees is an important aspect that many organisations are likely to find difficult to navigate, particularly those with part-time employees, casual employees, consultants and expatriate staff, not least because of novel hiring arrangements, but also due to the sophistication of the Kenya Revenue Authority and its vigilance in collecting taxes. Foreign companies as well as local companies looking to recruit non-Kenyan citizens are likely to face challenges dealing with immigration legislation and Directorate of Immigration officers.

Rödl & Partner's HR Competence Centre for Kenya brings together experience and expertise in key business hubs on the continent, including Nairobi, Johannesburg and Cape Town.

Our professionals strive to implement human resource solutions tailored specifically to suit your business, whether foreign or local, well-established or in the start-up phase.

# Overview of our services

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## EMPLOYMENT LAW

These services are available as part of a package of services under our core service of On-Going International HR Support, or as separate items.

### Drafting services

- Drafting employment contracts for employees
- Secondment agreements for international assignment of employees
- Preparing workplace policies required by the law
- Preparing Employment „handbooks“ and manuals
- Drafting of Restraint of Trade Agreements and clauses for key or management-level employees
- Drafting of Employee Confidentiality Agreements
- Drafting termination letters in line with the law
- Drafting consultancy agreements for consultants

### Training and advisory services

- Providing summaries and highlighting key issues in employment law, depending on industry
- In-house workshops and seminars on labour law in Kenya
- Legal opinion on various aspects of labour law particularly when there are developments / changes eg WIBA and NSSF

### Compliance review services

- HR Due Diligence or Health-check: Review agreements from a labour law perspective to check for compliance e.g. to ensure that they comply with the law
- Assistance with legal compliance in the course of recruitment, disciplinary procedures, terminations and redundancies.



## IMMIGRATION SOLUTIONS

These services are available as part of a package of services under our core service of On-Going International HR Support, or as separate items.

### Compliance services

- Assistance with the processing and obtaining of special passes and work permits, including opening bank accounts required for work permit applications

### Drafting services

- Outbound and Inbound Secondment Agreements: preparation of agreements for the international assignment of employees, and in order to meet certain visa application requirements
- Secondment or Global Mobility Policy: covering all aspects of HR, tax, immigration and employment law in respect of the international assignments of employees

### Consulting services

- Legal advice: written advice in respect of international assignments from an immigration law, labour law, company law and tax law perspective





## EXPATRIATE TAX

These services are available as part of a package of services under our core service of On-going International HR Support, or as separate items.

### Registrations and Exemptions

- Tax Registrations and Deregistrations for entities and individuals, for example, assistance to obtain PIN
- Assistance to obtain tax exemption certificates and take advantage of any exemption status
- Assistance with dealing with the Kenya Revenue Authority for tax matters arising

### Contract and Clause Review and Drafting

- Drafting contracts and clauses, or reviewing existing clauses to check compliance with tax law, e.g. reviewing existing consultancy agreements to ensure that these would not be interpreted to be employment agreements

### Consulting services

- International taxation issues of expatriate staff: International tax advice covering tax residence and its consequences
- International taxation issues of foreign companies: Advice on permanent establishments as a result of employee tax
- Employees tax (PAYE)
- Transfer Pricing issues facing foreign companies and companies with subsidiaries in more than one country eg preparing Transfer Pricing Policy required under Kenya tax laws



# Our On-Going International HR Support Package

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Changes to local employment and immigration law as well as major differences in labour legislation in various countries have resulted in the need for companies to seek professional advice from local HR experts to avoid non-compliance and the (often costly) risks.

We at Rödl & Partner are pleased to be in a position to offer you On-Going International HR Support on a retainer basis.

A support service package is developed to suit your particular needs in Kenya and other African countries, taking into account various factors such as: your business activities and operational sector, the number of staff employed in each of the different African countries in which you operate, the international assignment of employees and staff turnover.

The support service package can comprise of any of our Employment Law, Immigration Solutions or Expatriate Tax offerings, as well as any other services that might be deemed essential to ensuring your company's compliance with local legislation following a consultation with our HR Competence Centre Team.

Our On-Going International HR Support can range from on-call, immediate industrial relations advice as and when you require it, to HR-department functions – from recruitment and selection to terminations and dismissals.

Our On-Going International HR Support package option ensures that your company has instant access to a team of labour law specialists in a position to optimize your labour management policies and procedures and assist you in remaining compliant.





## Penninah Munyaka

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Penninah Munyaka is a seasoned lawyer in Kenya with over twelve years of experience. She holds a Bachelors of Laws Degree and a Master of Business Administration from the University of Nairobi.

Penninah Munyaka specializes in Corporate and Commercial Law particularly in Mergers & Acquisitions, Joint Ventures, Private Equity, Corporate Restructuring & Insolvency, Banking and Project Finance, Securitization, Real Estate and Land Law, Labour Law, Renewable Energy, Oil and Gas. She has advised on a number of local and multinational transactions in M&A, Project Finance, Joint Ventures and Renewable Energy projects.

Penninah's strong client focus and client centricity in advising her clients has earned her a coveted role as a trusted advisor to many of her clients who can rely on her not only for strategic advice but also for precise execution.

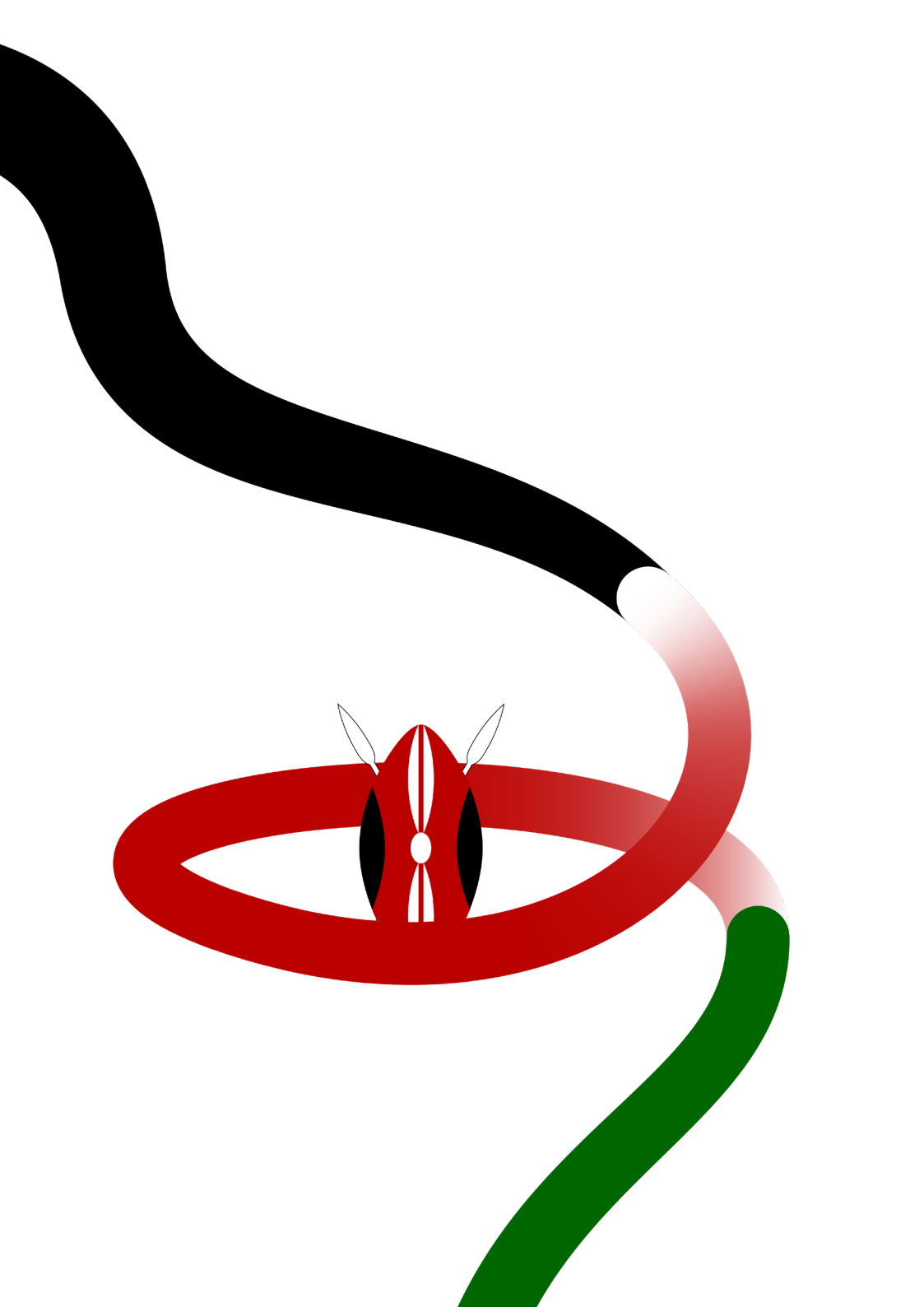




## George Maina

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George Maina has over twelve years of experience in East Africa as well as international taxation issues. George currently heads the tax practice at Rödl & Partner in Kenya. George is a tax lawyer by training and holds a Bachelor of Laws (LL.B) degree from the University of Nairobi in Kenya. George is also a trained Accountant and is registered as a Tax agent in Kenya. He has previously worked with other leading tax firms in East Africa. He has extensively advised on personnel taxation, income tax, Transfer Pricing and Value Added Tax among others.



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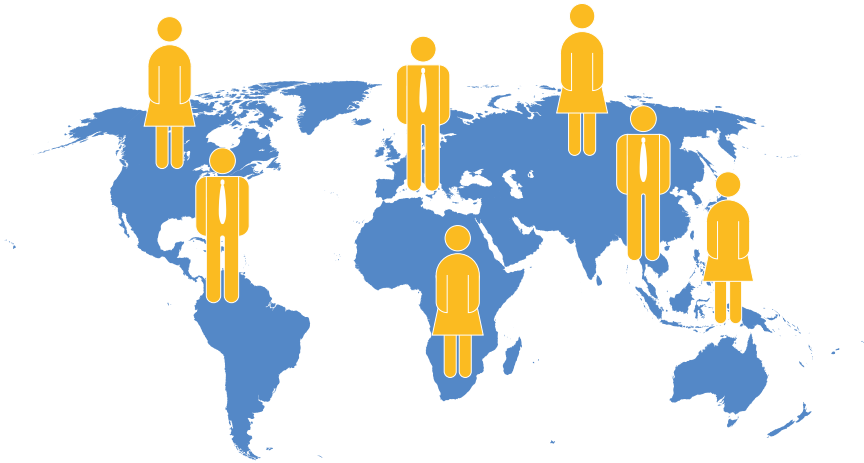


# Rödl & Partner – What sets us apart

## Globally connected

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 109 own offices in 49 countries. Worldwide, our clients trust our 5,120 colleagues.

We possess extensive knowledge and understanding of the African markets. We thus know what necessary building blocks must be put in place in order to establish a company, manage a branch or foreign office, or implement individual projects successfully.



## The client in focus

The Rödl & Partner “Kümmerer-Prinzip” (Custodian Principle) ensures that each client has access to a dedicated contact person who makes every effort to ensure that the client can make optimal use of all the services and expertise offered by Rödl & Partner. The „custodian“ is always there for the client, identifying the nature of the advice needed and pinpointing matters which require clarification. The “custodian” is also the first point of contact in critical situations.

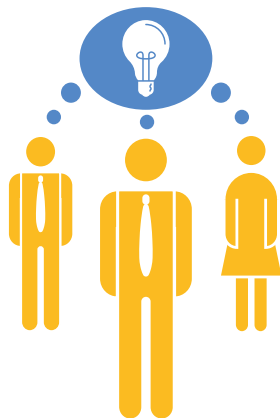
The Custodian is the account team leader and is responsible for ensuring that the client is kept up to date in respect of legislative and other changes that may affect the client’s business operations.



### Interdisciplinary Approach

We work with renowned specialists whose approach is truly interdisciplinary as the needs and projects of our clients can hardly be categorised under only one professional discipline. Our approach is based on the knowledge that the expertise our consultants have each acquired in their different business areas allows them to merge seamlessly into interdisciplinary teams.

What truly sets us apart is not our interdisciplinary approach nor our global reach or our particularly strong connection to family businesses. It is the combination of these elements that cannot be found anywhere else – this combination makes Rödl & Partner into a firm that is committed to comprehensively supporting our client's business goals, wherever in the world these might lead.



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