PRAXIS ADVISORY FWA

PRACTICAL GUIDE

Registering a Company for CNPS Social Security Coverage in Côte d'Ivoire

A step-by-step guide for founders, HR managers and finance directors — what the law requires, which pathway applies to your company, and the exact documents each one calls for.

Praxis Advisory FWA · OHADA & UEMOA legal and tax advisory · Abidjan, Côte d'Ivoire
First edition — September 2026. For general information only; see the disclaimer on the last page.

Direct answer. Under Article 5 of Law No. 99-477 of 2 August 1999 amending the Code de Prévoyance Sociale, every employer engaging at least one salaried worker (as defined by Article 2 of the Labour Code) must be affiliated with the Caisse Nationale de Prévoyance Sociale (CNPS) — and that obligation takes effect from the very first hire. Which registration pathway applies depends on how the company was formed: a company created through the Guichet Unique de Formalité des Entreprises (GUFE, operated by CEPICI) has its CNPS employer registration bundled automatically into that single-window process; a company formed outside the GUFE, or a domestic employer ("employeur de gens de maison"), must complete a separate registration directly with a CNPS agency. In either case, registering the company is only the first step — every individual worker must also be separately declared to CNPS from their first day of work.

1. The legal basis

Article 5 of Law No. 99-477 of 2 August 1999 (amending the Code de Prévoyance Sociale) states the rule in the clearest possible terms: "*Est obligatoirement affilié à la Caisse Nationale de Prévoyance Sociale, tout employeur occupant des travailleurs salariés tels que définis à l'article 2 du Code du travail. Cette affiliation prend effet à compter du premier embauchage d'un travailleur salarié*." Two consequences follow directly. First, the trigger is factual, not administrative: affiliation is compulsory and takes legal effect on the date of the first hire, regardless of whether the employer has yet filed any paperwork. Second, the obligation attaches to the employer as such — a sole proprietorship, a commercial company, an association or a private household employing domestic staff are all "employers" for this purpose the moment they engage a salaried worker.

Since 2015, a second layer of law has changed how registration is administratively channelled for newly formed companies. Ordonnance No. 2015-182 of 24 March 2015 and its implementing Décret No. 2015-287 of 27 April 2015 created the Identifiant Unique (IDU) — a single identifying number, issued at company creation through the investor portal **225invest.ci** (operated by CEPICI), that now stands in place of the separate Registre de Commerce number, the DGI taxpayer number (Compte Contribuable), the CNPS employer registration number and the Ministry of Commerce's Importer/Exporter code. A company that obtains its IDU through this route is, by that same act, registered with CNPS as an employer — no separate trip to a CNPS agency is required for the company-level registration.

2. Two pathways — which one applies to you

Pathway	When it applies	What happens
A — Guichet Unique (GUFE / CEPICI)	Company created (or currently being created) through CEPICI's one-stop shop, via the 225invest.ci portal	CNPS employer registration is generated automatically as part of the IDU, together with the RCCM number and the DGI taxpayer number. The CNPS Notification d'immatriculation employeur is issued through the Guichet Unique.
B — Direct registration at a CNPS agency	Company already holds a Déclaration Fiscale d'Existence (DFE) and a Registre de Commerce obtained outside the GUFE; or the employer is a domestic employer ("gens de maison")	The employer files a Déclaration aux fins d'immatriculation directly with the nearest CNPS agency (form available in-branch or at www.cnps.ci), together with the supporting documents in Section 3.

Companies formed before the IDU reform, or that never completed a CNPS registration despite already employing staff, should not assume the position has regularised itself: the Article 5 obligation dates from the first hire, and a company can be asked, when applying for its IDU or for any official Attestation de mise à jour, to first produce evidence of an existing CNPS employer file (a Fiche de Notification, a DISA, an Appel de Cotisations or an Attestation de mise à jour). Where no such evidence exists, Pathway B should be completed as a matter of priority — including, where relevant, the years of contributions that fell due since the first hire.

3. Documents required — company-level (employer) registration

For a company (société)

- Déclaration aux fins d'immatriculation, or the Notification d'immatriculation employeur issued at the Guichet Unique
- Photocopy of the Registre de Commerce (commercial companies) or the administrative document authorising the activity
- Photocopy of the Déclaration Fiscale d'Existence (DFE), where the activity is subject to this requirement
- Etat de recensement des salariés (staff census form, available in-branch or at www.cnps.ci)
- Photocopy of a recent CIE (electricity) or SODECI (water) utility bill
- Plan de localisation (a sketch map locating the business premises)
- For a Guichet Unique filing: the standard form and the Fiche de notification d'immatriculation employeur

For the company's director (dirigeant)

- Photocopy of the Carte Nationale d'Identité or passport, showing the names of the director's parents (filiation), or
- Original and/or photocopy of the CNI or birth certificate (Ivorian nationals)

— Photocopy of the Carte de Résident (ECOWAS nationals) or Carte de Séjour (non-ECOWAS foreign nationals)

For a domestic employer (employeur de gens de maison)

The declaration is completed online at www.cnps.ci/e-cnps. The DFE and Registre de Commerce requirements do not apply; the employer instead provides a utility bill (CIE/SODECI) or lease, and one of: a CMU card or enrolment receipt, national ID, birth certificate, residence documents, or passport.

4. Registering each worker — a separate, ongoing obligation

Company registration is not the end of the story. Article 5's affiliation obligation is completed, worker by worker, through the déclaration du travailleur — a distinct filing the employer must make for every salaried worker, effective from that worker's first day of employment. This can be done through the Guichet Unique at the time of company creation, online via the e-CNPS portal, or in person at a CNPS agency.

— A Fiche de déclaration du travailleur (available in-branch or at www.cnps.ci)

— Two identity photographs of the worker (same print run)

— Photocopy of the CNI and the original birth certificate (or jugement supplétif) for Ivorian nationals

— Photocopy of the Carte de Résident (ECOWAS nationals) or Carte de Séjour (non-ECOWAS foreign nationals)

— For foreign workers whose country of origin does not permit multiple copies of a birth certificate: a photocopy of the birth certificate extract authenticated by that country's embassy

Occasional and short-term workers. Hourly or daily workers under a fixed-term arrangement (contrats à durée déterminée) are subject to the same registration rules as permanent staff. Given the practical difficulty of registering a highly mobile workforce one hire at a time, the employer should agree the practical filing arrangements directly with its CNPS agency of attachment.

5. Keeping the employer's file current

Once registered, the employer must notify CNPS immediately of any change to the information on file — for the company or for any of its workers. In practice this covers: a temporary or permanent closure of the business (a written notice stating the date and reason, plus a fiche de cessation d'emploi for each affected worker); the departure of a worker for any reason (a fiche de déclaration de cessation d'emploi); and changes to a worker's personal circumstances (marriage, divorce, birth of a child, and similar). Most of these modification requests can be filed online through the e-CNPS portal.

6. Contribution basics, for context

Registration triggers the ongoing obligation to declare and pay social security contributions. Contributions are calculated on the worker's full remuneration, including benefits in kind and most allowances (Article 23, Code de Prévoyance Sociale), subject to a floor set by the SMIG and a monthly ceiling — FCFA 70,000 for Family Benefits, Maternity Insurance and Occupational Accidents/Diseases, and FCFA 2,700,000 for Old-Age Insurance. Declarations are filed exclusively online via e-CNPS; payment can be made online, by cheque or transfer, or in cash at partner financial institutions. Contributions are due monthly, but employers with fewer than 20 workers may remit them quarterly; either way, payment is due within the first 15 days following the month or quarter concerned, and late payment carries statutory surcharges. The employer alone is responsible for remitting both the employer's and the employee's shares to CNPS — a worker cannot object to the payroll deduction of their own share.

7. Recommendation

A founder incorporating through CEPICI's Guichet Unique should confirm, before considering the formation complete, that the CNPS Notification d'immatriculation employeur was in fact issued alongside the RCCM and DGI numbers under the company's IDU — this is generated automatically, but the founder should still ask for and keep the CNPS notification itself, since it will be required later (for example, when declaring the company's first workers, or when applying for an Attestation de mise à jour). A company formed outside the Guichet Unique, or already trading without having completed this step, should treat Pathway B as urgent rather than optional: the affiliation obligation is already running from the date of the first hire, whether or not the paperwork has caught up with it, and any resulting contribution arrears will be assessed retroactively. Finally, because worker-level registration is a recurring, not a one-off, obligation, an HR function of any size should build the déclaration du travailleur into its standard new-hire checklist, alongside the employment contract itself.

This guide reflects Article 5 of Law No. 99-477 of 2 August 1999, Ordonnance No. 2015-182 of 24 March 2015 and Décret No. 2015-287 of 27 April 2015, and CNPS's own published guidance (Recouvrement — La Déclaration de l'Employeur; Liste des pièces à fournir pour l'immatriculation, version 05, May 2024), current as at the date of publication shown on the cover. It is provided for general information only and does not constitute legal advice for any particular situation; contribution rates, ceilings and procedural requirements are subject to change by regulation. For advice on a specific company or hire, contact Praxis Advisory FWA.