Bird & Bird

Regional Employment Guide

Central, Southern, Eastern Europe, Baltic countries

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We at Bird & Bird, Adriala network, Stratulat Albulescu, Zepos & Yannopoulos, BTS, Integrites and Sorainen have joined forces to produce a simple guide for investors and businesses contemplating entering the region's markets and wanting to compare the relevant employment-related regulatory environments.

Our authors provide a summary rather than details. If you would like to find out more, please feel free to reach out to our lawyers mentioned at the end of this Guide.

Karolina Stawicka, Partner
Bird & Bird, Head of Employment - Warsaw

Businesses operating across multiple jurisdictions value access to information about local laws, which allows them to better understand the changes, opportunities and implications affecting their organisations.

This Guide covers the key aspects of employment law, offering a valuable overview of rules and requirements across 21 jurisdictions in Central, Eastern, Southern Europe and part of the Baltic region, and so allowing companies to make the best strategic decisions.

We all hope that you will find it practical and helpful.

Silviu Stratulat, Managing Partner
Stratulat Albulescu Attorneys at Law

We indicate amounts in € based on the exchange rate of 3 March 2025.

Tax – Personal Income tax

Albania	0% for monthly income from employment from zero to € 480; for monthly income up to € 576: 13% over € 336 and up to € 576; for monthly income from € 288 to € 1,923: 13% over € 288; for monthly income from € 1,923: a fixed amount of € 212, plus 23% of any amount exceeding € 1,923. Minimum monthly gross salary is currently € 384.
Bosnia and Herzegovina[2]	The Federation of Bosnia and Herzegovina (FBiH) has a total payroll tax rate of 41.5%, with a fixed income tax rate of 10%. The Republic of Srpska (RS) has a total payroll tax rate of 31%, and a 10% income tax too.
Bulgaria	10% payable by the employee.
Croatia	20% if the monthly tax base (salary reduced by social contributions and increased by any deductions for dependent family members) is € 5,000 or less, and 30% if more. The annual income tax is paid at a lower rate on the tax base up to €60,000 and at a higher rate on the portion of the tax base exceeding €60,000. If the representative body of the local self-government unit does not adopt a decision prescribing the tax rates within the stipulated period, a rate of 20% is applied to the tax base up to € 60,000, and 30% is applied to the portion of the tax base exceeding € 60,000.
Czech Republic	15% withheld by the employer, amounts above CZK 1,676,052 (approx. € 66,775) taxed at 23%.
Estonia	22%, withheld by the employer.
Greece	Salary income is subject to payroll withholding tax at a progressive rate from 9% to 44% depending on the salary amount.
Hungary	15%, deducted by the employer from gross income. 0% for employees under 25 up to the gross monthly salary of approx. HUF 650,000 (approx. € 1,600). Further tax allowances apply to other employees as well.
Kosovo	4% for annual income from € 960 to € 3,000; 8% plus a fixed amount of € 82 for annual income from € 3,000 to € 5,400; 10% plus a fixed amount of € 274 for annual income over € 54,000.
Latvia	Progressive tax rates: 25.5% on annual income below € 105,300 33% on annual income over € 105,300 An additional 3% Personal Income tax rate applied to annual income exceeding € 200,000
Lithuania	Progressive taxation system of Personal Income Tax. Employment related income is subject to Personal Income Tax at a rate of 20% provided that the annual income amount does not exceed the established threshold of 60 times the national average salary (i.e. € 126, 532.80 in 2025); income exceeding this threshold is taxed at 32%.

[2] Bosnia and Herzegovina (BiH) consist of two separate legal entities: Federation of BiH (FBiH) and Republic of Srpska (RS). Different legal regimes apply to these entities to the extent that, in principle, no specific laws of BiH apply to both entities. The legal framework is similar, so in cases where there are differences, we have taken into consideration the regulations that apply in FBiH and in RS.

North Macedonia	10% As an exception, the tax should be paid at a rate of 15% for income from winnings from games of chance.
Republic of Moldova	12% withheld by the employer from employment-related income, including benefits in-kind.
Montenegro	0% up to € 700, 9% from € 700.01 to € 1,000 and 15% of any amount above € 1,000.01 for personal earnings. 9% from € 8,400.01 to € 12,000 and 15% of any amount for € 12,000.01 and more for independent activities. 15% of the tax base for occasional independent activities, property, capital, capital gains, income from participating in sports, income from copyrights and related rights, patents, trademarks, and income of independent cultural experts and other income, internet and video games (gaming), games of chance.
Poland	12% decreased by approx. € 865 (due to the tax-free amount) if under approx. € 28,790, 32% if above approx. € 28,790 and 36% if above approx. € 239,900. Employees under 26 may be tax exempt (further details apply) up to approx. € 20,520.
Romania	10% of the gross base salary
Serbia	10% + 15% for any amount exceeding six times the average annual salary, where the base is calculated by decreasing the salary paid by the tax-free amount (€ 243).
Slovakia	19% basic income tax 25% basic income tax from the part of income which exceeds the amount of 176.8-times the valid and effective living minimum (i.e. as of 1 April 2025, the 25% basic income tax is deducted from the sum exceeding the sum of € 48,441.43).
Slovenia	16% if the net monthly taxable amount is up to € 767.52; 26% if between € 767.52 and € 2,257.42 for an amount above € 767.52; 33% if between € 2,257.42 and € 4,514.83 for an amount above € 2,257.42; 39% between € 4,514.83 and € 6,501.36 for an amount above € 4,514.83; 50% if above € 6,501.36 for an amount above € 6,501.36.
Turkey	15% for annual income from zero to TRY 70,000 (approx. € 3,173); 20% for annual income from TRY 70,000 (approx. € 3,173) to TRY 150,000 (approx. € 6,800); 27% for annual income from TRY 150,000 (approx. € 6,800) to TRY 370,000 (approx. € 16,774); 35% for annual income from TRY 370,000 (approx. € 16,774) to TRY 1,900,000 (€ 86,135); 40% for annual income exceeding TRY 1,900,000 (approx. € 86,135). Withheld by the employer from employment-related income, including benefits in-kind.
Ukraine	Regardless of salary level, employers are required to withhold 18% personal income tax and 5% military tax from an employee's gross salary.

Tax – Social Security

Albania	Employees pay 11.2% social security contributions. Employers pay 16.7% social security contributions for their employees. Social security contributions are withheld and remitted by the employer.
Bosnia and Herzegovina[3]	FBiH: Contributions are allocated to pension/retirement (23%), healthcare (16.5%), and unemployment (2%). RS: Contributions are distributed among pension/retirement (18.5%), healthcare (10.5%), unemployment (0.6%), and child protection (1.7%).
Bulgaria	24.3% to 27.3% of an employee's salary, of which 14.1% to 16.7% is payable by the employer and 8.3% to 10.6% is payable by the employee.
Croatia	20% for insured employees. Based on generational solidarity, 15% if they are insured based on individual capitalised savings.
Czech Republic	Paid jointly by the employer and the employee at 31.9% of the employee's gross income. 7.1% is paid by the employee and 24.8% by the employer.
Estonia	33% social tax paid by the employer on the employee's gross salary, of which 20% is directed to social security. Unemployment insurance premiums of 1.6% for the employee, which the employer must withhold, and 0.8% for the employer which they pay on the employee's gross salary.
Greece	In principle, social security contributions are calculated at 35.16% of gross salary, 13.37% paid by the employee and 21.79% by the employer.
Hungary	18.5% (deducted from gross income by the employer)
Kosovo	Mandatory pension contribution of 10% of an employee's salary. Payment of pension contributions is divided equally between the employer and the employee (5% each).
Latvia	Social security contributions are 34.09% (23.59% - employer part and 10.5% - employee part).
Lithuania	Social security contributions of 12.52% (or with an additional 3% in cases where the employee has also chosen to accrue additional contributions in respect of pension) have to be withheld by the employer from the gross salary payable to the employee. Social security tax of 1.77% is paid on top of gross salary. An additional 0.72% for a fixed-term employment contract is also paid on top of gross salary.
North Macedonia	18.8% for pension and disability insurance, and 1.2% for unemployment insurance.
Republic of Moldova	Mandatory social security contributions fully borne by the employer at 24% applied to the employee's gross salary and to any other remuneration.

[3] Please note that Bosnia and Herzegovina (BiH) consist of two separate legal entities: Federation of BiH (FBiH) and Republic of Srpska (RS). Different legal regimes apply to these entities to the extent that, in principle, no specific laws of BiH apply to both entities. The legal framework is similar, so in cases where there are differences, we have taken into consideration the regulations that apply in FBiH and in RS.

Montenegro	Pension and disability insurance – generally 0% payable by the employer and 10% by the employee. Unemployment insurance – 0.5% payable by both the employer and the employee, i.e. 1% for entrepreneurs. Labour Fund contribution – 0.2% is borne by the employer. An employer that fails to employ a certain number of people with disabilities is required to pay a special contribution, the amount of which depends on the number of employees employed.
Poland	Exceptions apply (e.g., a cap for high salaried employees; different rates may apply depending on the employer's industry), but the employer typically withholds around 23% from an employee's taxable income as social security and healthcare insurance contributions and adds around another 20% from its funds as social insurance and other contributions.
Romania	Income tax and social security contributions applicable to the gross base salary are due from the employee and the employer, and these must be withheld and paid by the employer. 25% of the gross base salary – social security contribution.
Serbia	Mandatory pension and disability insurance is paid at 24% and unemployment insurance of 0.75%.
Slovakia	The employer pays 25.2% in social insurance tax. A 9.4% social insurance contribution is deducted from the employee's gross salary.
Slovenia	The employer is responsible for paying social security contributions for both the employer and the employee. The employer's contribution amounts to 16.01%, while the employee's contribution, which is also paid by the employer, amounts to 22.01%.
Turkey	Mandatory pension contribution of 37.5% of the employee's salary, 15% borne by the employee and 22.5% by the employer.
Ukraine	All salaries paid by a Ukrainian entity, or a Ukrainian representative office of a foreign entity, are subject to the unified social contribution (USC). Employers pay a 22% USC rate, which applies to gross salary, as well as remuneration paid to individuals under civil agreements. In 2025, the taxable base subject to the USC is capped per individual per month and is set at 20 times the minimum wage set for the respective month (UAH 160,000 (approx. € 3,680). Employees are exempt from paying USC.

Tax - Healthcare

Albania	Employee contributions include 9.5% social insurance and 1.7% health insurance. The employer's contribution includes 15% social insurance and 1.7% health insurance.
Bosnia and Herzegovina[4]	FBiH: 16.5% contributions for healthcare insurance. RS: 10.5% contributions for healthcare insurance.
Bulgaria	8%, of which 4.8% is payable by the employer, and 3.2% by the employee.
Croatia	16.5% for health insurance.
Czech Republic	Paid jointly by the employer and the employee at 13.5% of the employee's gross income, with 4.5% paid by the employee and 9% by the employer.
Estonia	33% social tax paid by the employer on the employee's gross salary, of which 13% is directed to cover health insurance.
Greece	Employers' contributions for healthcare equal 4.05% of gross salary, while employees' contributions are 2.05%.
Hungary	13% (social contribution tax: payable on top of gross income paid by the employer).
Kosovo	N/A
Latvia	N/A 1% of the total social security contributions rate is directed to financing healthcare
Lithuania	Compulsory health insurance contribution is equal to 6.98%. This contribution is withheld by the employer from the gross salary payable to the employee.
North Macedonia	7.5% for mandatory health insurance and 0.5% for health insurance for workplace injury and occupational diseases.
Republic of Moldova	9% mandatory health insurance contribution paid by the employee applied to the employee's gross salary and other forms of remuneration.
Montenegro	Health insurance contributions are borne by the state and paid from the general budget revenues under the Government Program – "Europe Now".
Poland	9% of the employee's gross income, less social security contributions.

[4] Please note that Bosnia and Herzegovina (BiH) consist of two separate legal entities: Federation of BiH (FBiH) and Republic of Srpska (RS). Different legal regimes apply to these entities to the extent that, in principle, no specific laws of BiH apply to both entities. The legal framework is similar, so in cases where there are differences, we have taken into consideration the regulations that apply in FBiH and in RS.

Romania	10% of the gross base salary – social health insurance contribution.
Serbia	10.3% mandatory healthcare contributions.
Slovakia	Employers pay 11% health insurance (effective as of 1 January 2025). A 4% health insurance contribution is deducted from an employee's gross salary.
Slovenia	The social contributions paid by the employer concerning healthcare are: (i) for the employer 6.56% for health insurance and 0.53% for work-related injury and occupational disease and (ii) for the employee: 6.36% for health insurance and € 37.17 as health contribution.
Turkey	Healthcare contribution of 12.5% of the employee's salary, 5% of which is borne by the employee and 7.5% by the employer as part of the mandatory pension contribution of 37.5% of the employee's salary.
Ukraine	Paid by employers, private entrepreneurs and self-employed persons as part of the USC.

Corporate – Limited Liability Company

	Office for registration	Time to register	Registration
Albania	National Business Centre (NBC)	24 hours	€ 0.80 (no fee if registration is performed electronically).
Bosnia and Herzegovina	Competent Municipal Court	15 working days	Administrative fee of € 50, official translation € 15 per page, court fee € 40.
Bulgaria	Bulgarian Commercial Register	7-10 working days	Fees vary according to company type and usually do not exceed € 200.
Croatia	Croatian Commercial Court	15-20 working days	Depends on the share capital amount. If share capital is € 2,500 (prescribed minimum), notary fees of € 460 and court and other fees of € 55. Additional costs may include legal and translation costs.
Czech Republic	Czech Commercial Register	1-2 weeks	€ 0.04 minimum investment contribution per shareholder.
Estonia	Estonian Commercial Register	1-5 working days	State fee of € 265 if using standard template quick procedure in the Commercial Register, € 200 otherwise

	Office for registration	Time to register	Registration
Greece	1. General Commercial Registry (GEMI) or, 2. Notary Public.	1. 2-5 business days through GEMI (depending on GEMI's workload). 2. Up to 10 business days for establishment through the Notary Public.	Fixed fee € 70 in total. The above fee does not cover any of the following (to be calculated on top of the fixed fee): (i) capital accumulation tax (currently at 1% of the company's funding capital); (ii) fee to the Competition Commission (1‰ of the funding share capital - this fee applies for joint-stock (SA) companies); (iii) annual fee for GEMI's maintenance of company files; (iv) notary fees, legal fees and other expenses.
Hungary	Competent court of registration	1-3 working days (simplified procedure) or 15 working days (normal procedure)	Registration is free of charge. Additional costs may include translation, notarisation, apostille fees (if applicable).
Kosovo	Kosovo Business Registration Agency (KBRA)	2 working days	N/A
Latvia	Commercial Register maintained by the Register of Enterprises of the Republic of Latvia	1 to 3 working days (not counting the day that the documents are filed and depending on the state duty paid)	€ 75 to € 225, additional costs are related to the notarised translations of the documents issued or notarised abroad.
Lithuania	State Enterprise Centre of Registers	3 working days	€ 30.83 registration fee if documents are submitted by post or at the customer service point, € 14.02 if documents are submitted digitally.
North Macedonia	Trade Register maintained by the Central Register	2 to 3 working days	No filing fee for registering the company's incorporation.

	Office for registration	Time to register	Registration
Republic of Moldova	The Public Services Agency	4h–1 working day	The state fee is € 60 to register a company in 1 day and € 236 to register a company in 4 hours, plus additional administrative fees of € 25 for name approval and an extract from the State Register. Additional costs: certified translations/notarised copies of various documents.
Montenegro	Central Registry of Business Entities (CRBE)	7-10 working days	Administrative fee of € 8 for registration and € 17 for corporate changes. Additional costs for official translations depending on the number of pages (€ 15-20 per page), notary fee (€ 20-60) and seal (€ 20).
Poland	National Court Register (KRS) managed by district courts	Up to 6 weeks	Administrative fee of approx. € 140. Additional costs may include sworn translation, stamp duty and notary fees depending on the share capital amount (up to approx. € 220 when the approx. share capital is € 1,200).
Romania	Trade Register	3-5 working days for incorporation Up to 2-4 weeks for completing documentation	Trade Register fees of € 50 -100. Additional costs: certified translations/notarised copies of various documents.
Serbia	Serbian Business Registers Agency (BRA).	Up to 5 working days	Registration fees of € 150-200. Additional costs may include translations, attorney fees, etc.
Slovakia	Commercial registers maintained by district courts (in Bratislava by Municipal Court Bratislava III and in Košice by Municipal Court Košice).	Up to several weeks (in practice)	Depending on the circumstances, but € 1,500 on average. Registration fees of € 150-375. Additional costs may include certification, translation, legal fees, etc.

	Office for registration	Time to register	Registration
Slovenia	Commercial register maintained by district courts	1-2 weeks.	Notary fees (depending on the type of LLC, between € 150 and 500), costs of opening a bank account, legal and translation costs.
Turkey	Trade Registry Directorate (of relevant province)	10-14 working days	(Corporate books certification fee + incorporation certification fee) = TRY 1,000 (€ 45.34). Declaration fee TRY 0.63 (€ 0.02) for each word of the Articles of Association) Additional costs may include certification, translation, attorney fees.
Ukraine	Unified State Register of Legal Entities, Private Entrepreneurs and Non-Governmental Organisations	24 h (except weekends and holidays)	Registration is free of charge. Additional costs may include translation, notarisation, apostille fees (if applicable).

Corporate – Limited Liability Company

	Initial share capital/ Starting capital	Shelf company purchase option Yes/No	Can a foreign company establish a branch?
Albania	For an LLC, € 0.8 minimum initial share capital. For a joint-stock company entailing a private offering, € 16,552 minimum share capital, or for a public offering minimum € 82,759.	Not regulated. Not used in Albania as the process of establishing a company is simple and straightforward.	Yes
Bosnia and Herzegovina	FBiH: € 500 RS: € 0.50	Yes	Yes
Bulgaria	(i) € 1.00 for an LLC. (ii) € 25,000 for a joint-stock company. (iii) Variable Capital Company (VCC): the capital of the company is variable and is not subject to entry in the commercial register. The VCC's equity is in the form of shares which may be in different classes. Shares in the same class each have the same par value, but no less than one eurocent.	Yes	Yes
Croatia	Minimum € 2,500 for an LLC.	No*[5]	Yes
Czech Republic	No set amount for an LLC, but a minimum contribution per shareholder at € 0.040. Registered share capital of approx. € 4,000 advisable.	Yes, and this is usually a faster option.	Yes
Estonia	Minimum of € 0.01 for a private limited company (*OÜ*), € 25,000 for a public limited company (*AS*).	Yes	Yes

[5] In theory, it is possible to acquire a shelf company from an individual or legal entity, but there is no official shelf company market.

	Initial share capital/ Starting capital	Shelf company purchase option Yes/No	Can a foreign company establish a branch?
Greece	(i) There is no minimum capital for an LLC (but there is a minimum nominal value of € 1 per company). (ii) For a private company (in Greek "IKE"), no minimum capital required. (iii) The minimum share capital for a joint-stock, i.e. SA company (in Greek "AE"), is € 25,000.	No	Yes
Hungary	HUF 3,000,000 (approx. € 7,490).	Yes	Yes
Kosovo	For an LLC, no initial share capital is required, but minimum € 10,000 for a joint-stock company.	Not regulated by statute. Not used in Kosovo as the law allows companies to be formed quickly and easily.	Yes
Latvia	€ 2,800 for a private limited liability company (SIA), € 25,000 for a joint-stock company (AS).	No	Yes
Lithuania	€ 1,000 minimum initial share capital for a private limited liability company.	Yes	Yes
North Macedonia	€ 5,000 minimum share capital for an LLC For a simplified LLC, the minimum share capital can be € 1,00.	Yes, and this is a faster option.	Yes
Republic of Moldova	No minimum share capital amount.	There is no specific regulation governing this matter. The use of shelf companies is uncommon in the Republic of Moldova due to the straightforward and quick procedures for incorporating a new company.	Yes
Montenegro	€ 1 minimum share capital for an LLC.	Yes	Yes
Poland	Approx. € 1,200 minimum share capital for an LLC.	Yes, this is a faster option.	Yes
Romania	No minimum share capital.	No	Yes

	Initial share capital/ Starting capital	Shelf company purchase option Yes/No	Can a foreign company establish a branch?
Serbia	€ 1 minimum share capital for an LLC.	Yes	Yes
Slovakia	€ 5,000 minimum share capital.	Yes, this is a faster option.	Yes
Slovenia	€ 7,500 minimum share capital for an LLC.	Yes	Yes
Turkey	TRY 10,000 (€ 453.35) minimum share capital for an LLC.	Yes	Yes
Ukraine	No minimum share capital for an LLC.	Yes	Yes

Corporate – Obligation to form a legal entity

Albania	Foreign investors should establish a legal entity in Albania for doing business and/or hiring employees working in the country. Also, from the tax perspective, all income generated from activity in Albania is subject to tax on profit and requires establishing a legal entity in the country.
Bosnia and Herzegovina	Foreign companies wanting to hire employees in Bosna and Herzegovina[6] under an employment agreement must establish a company, representative office, or subsidiary, depending on the business intended. Concluding a service contract without establishing an employment relationship directly via a foreign entity is possible without establishing a legal entity in BiH.
Bulgaria	Foreign companies wanting to hire employees and run payroll may do so directly via their foreign entity, without establishing a business entity or subsidiary in Bulgaria. Foreign investors can register as a foreign employer and receive a tax number to report and pay taxes and social security contributions.
Croatia	Foreign investors may hire employees directly. However, it is more common to form a local entity or hire employees via a temporary employment agency. In any case, social contributions and taxes for hired employees should be paid.
Czech Republic	Generally, a foreign entity can act as an employer under Czech law. As for establishing a legal presence, non-EU entities conducting gainful activities within the Czech Republic are required to register a branch/local subsidiary in the Commercial Register. While EU entities may carry out business on a cross-border basis, certain tax implications may effectively necessitate setting up a branch/local subsidiary. Additionally, depending on the employment arrangement and the nature of the entity's business, further considerations — such as social security, taxation, and trade licences—should be taken into account.
Estonia	Forming an Estonian legal entity or establishing a branch in Estonia is not mandatory. Any (foreign) entity hiring employees who work in Estonia must register itself as an employer and taxpayer with the Estonian Tax and Customs Board. Operating in Estonia without forming a local legal entity still carries the risk of a permanent establishment being created.
Greece	Foreign employers wishing to engage employees in Greece must establish some form of local presence (branch, subsidiary etc.). In exceptional cases, the company could register in Greece as a foreign employer for paying tax and social security contributions; however, this must always be assessed on an ad hoc basis as it could raise certain tax and other implications.
Hungary	A foreign investor may form a local entity (e.g. legal person or branch office) or may hire employees directly. In the latter case, tax issues/considerations may arise.

[6] Bosnia and Herzegovina ("**BiH**") consist of two separate legal entities: the Federation of BiH ("**FBiH**"), the Republic of Srpska ("**RS**"), and Brčko District ("**BD**"). Different legal regimes apply to these entities to the extent that, in principle, no specific laws of BiH apply to all regimes. However, the legal framework is similar, so we have considered the regulations of FBiH, RS, and BD in cases where there are differences.

Kosovo	Foreign investors should establish a legal entity in Kosovo for doing business and/or hiring employees working in the country. All income generated from business activity in Kosovo is subject to tax on profit and entails establishing a legal entity in the country.
Latvia	A foreign investor may form a local entity (e.g. legal person or branch office), or may hire employees directly. In the latter case, tax issues/considerations may arise.
Lithuania	A foreign investor may form a local entity (e.g. legal person or branch office), or may hire employees directly. In the latter case, it has to register in Lithuania as a taxpayer.
North Macedonia	A local establishment is required. To some extent, employment through a local private employment agency is possible.
Republic of Moldova	It is possible for foreign investors to form a local entity (e.g. limited liability company, branch, etc.) or to hire employees directly via their foreign companies. In the latter case, tax issues are to be considered
Montenegro	To hire employees in Montenegro, foreign investors are required to incorporate an entity (e.g. a limited liability company) or a branch.
Poland	Not necessarily for hiring employees per se (a foreign entity may be an employer in Poland), but for doing business in Poland, foreign companies must establish a local entity. Complications may also arise when retaining employees through a foreign entity concerning tax (e.g. permanent establishment) and social security, and this may make certain immigration options not possible for hiring foreigners. Therefore, a recommended market standard is to establish a subsidiary or branch (if permitted) in Poland, in particular for retaining larger teams. For entities from the EU/EEA or if permitted under the relevant treaty, a foreign investor may incorporate its branch in Poland. Providing cross-border services in Poland on an occasional basis is permitted for entities from the EU and EEA. Certain types of business activities may be restricted by regulatory requirements (e.g. banks or insurance companies).
Romania	Foreign investors can hire employees directly via their foreign entity without forming a local entity. Foreign law may be chosen to govern labour relations, provided that the mandatory provisions of Romanian law are observed. Accordingly, tax registration may be required for payroll purposes. In addition, local law obligations related to health & safety, as well as occupational medicine, must also be observed.
Serbia	Foreign investors wanting to hire employees in Serbia can do so directly via their foreign entity. In this case, employment agreements must be prepared in accordance with Serbian law as the Serbian Labour Law applies to all employment relationships for employees working in Serbia. As it is very complicated to have employees employed under a Serbian employment agreement, foreign investors, as a rule, establish their presence in Serbia through a subsidiary (usually an LLC) or branch office.
Slovakia	Establishing a local entity in Slovakia to directly employ and hire employees is not required - in such case, the foreign company has non-resident employer status. Non-resident employers must register with the tax authority, social insurance agency, and health insurance company. Engaging a third party (typically payroll providers) for this purpose is possible.

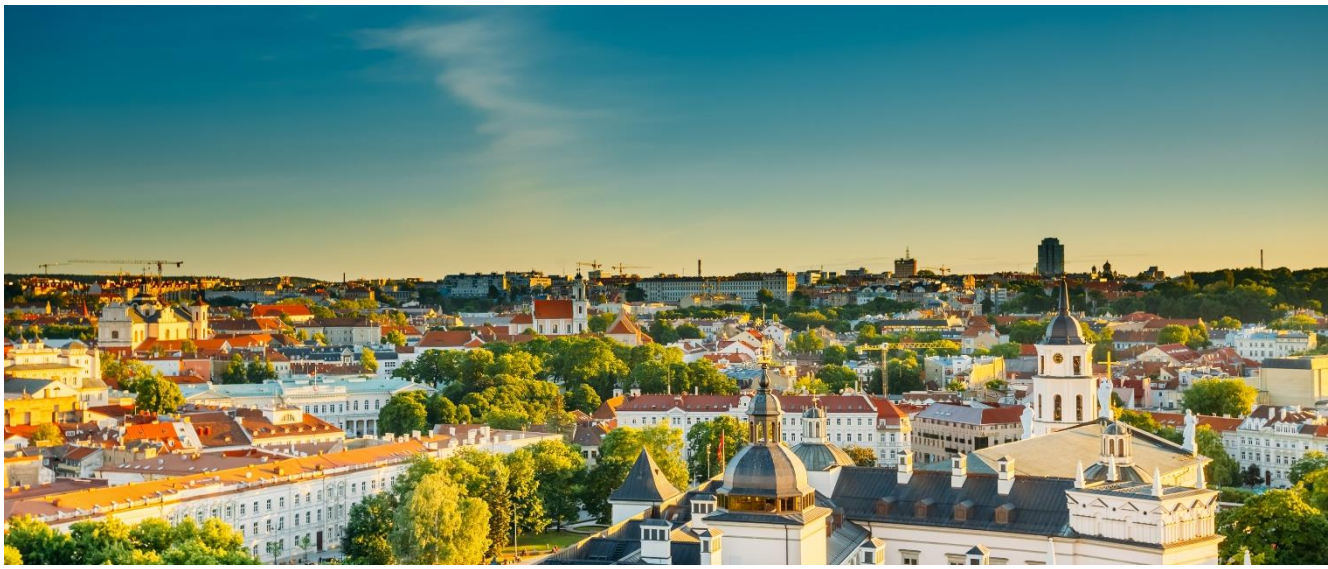
Slovenia	No obligation to form a legal entity, so a foreign company may hire employees directly. However, Slovenian law applies in relation to labour, social security, and tax matters.
Turkey	Generally, a duly incorporated Turkish entity should be present as this entity will have to make the filings required and declare a workplace location to the social security institution. This entity must also make the declarations and deductions from the employees' gross salaries and pay the social security premiums and taxes on behalf of the employee. Under private international law, foreign companies can employ persons residing in Turkey provided that the employment terms and conditions are not less favourable for the employee than those provided under Turkish law. However, in this case, the employee will be employed by the foreign entity and will not be paid by any entity in Turkey. They will only be considered as a "remote" worker of the foreign company who happens to reside in Turkey. This may have some additional tax and social security related implications.
Ukraine	To conduct business and/or hire employees in Ukraine, foreign companies should establish a local legal entity or open a separate branch. Establishing labour relations directly with a foreign company is possible. However, tax considerations, as well as issues related to the governing law may arise.

Employment – Employer of Record (EOR)

Albania	EOR possible through staff leasing by licensed agencies/employers, which is current practice in Albania.
Bosnia and Herzegovina	EOR is a licensed business activity in BiH. Only licensed Employment Mediation Agencies competent for each entity and district can offer temporary employment services and officially operate as an EOR.
Bulgaria	EOR is becoming increasingly popular and is a licensed business activity in Bulgaria. Only a professional Employment Organisation licensed by the Bulgarian Employment Agency to offer temporary employment services can officially operate as an EOR.
Croatia	Croatian law only recognises employment via a temporary employment agency where the agency is the employer who assigns employees to the client (the user). Croatian law is not familiar with the concept of EOR.
Czech Republic	EOR is not recognised and/or regulated under Czech law. However, the model of employment mediation through a licensed employment agency is allowed. This model is based on a licensed employment agency as an employer which concludes: (i) employment agreements with individual employees and (ii) agreements on the temporary assignment of employees with a user. The agency acts as an employer, e.g. it pays the salary to the employee, but it is the user who assigns work to the employee.
Estonia	Employment via EOR is possible and there are several service providers who also operate in Estonia, but EOR is not separately regulated under Estonian law.
Greece	EOR is not recognised as such under Greek law. The most similar types of engagement would be either through a licensed TWA (which is subject to specific restrictions including a maximum duration of 36 months) or engagement under a services contract, which often entails serious co-employment and other risks.
Hungary	Employment via EOR may give rise to a high risk of operating an illegal temporary work agency structure depending on the specific circumstances. Temporary work agencies must comply with additional statutory requirements (e.g. registering with the competent authority, providing financial security and qualified staff) which many EOR do not meet.
Kosovo	EORs possible through staff leasing by licensed agencies in Kosovo, which is current practice on the local labour market.
Latvia	EOR under Latvian law is regarded as a personnel lease service provider. Thus, any such company providing services in Latvia must obtain a licence from the Latvian State Employment Agency to provide personnel lease services.
Lithuania	Under Lithuanian law, EOR is regarded as a personnel lease service provider. Such companies must fulfil certain criteria and are included in a list compiled by the State Labour Inspectorate.
North Macedonia	Employment via EOR is possible. For such purpose, existing private employment agencies should be used.

Republic of Moldova	EOR arrangements are not expressly regulated under Moldovan legislation, being less common in the Republic of Moldova. Nonetheless, in practice, there are service providers offering EOR-type solutions, which typically involve a two-fold structure: (i) the formal conclusion of an employment agreement between the EOR provider and the individual performing the work, and (ii) the simultaneous execution of a service agreement between the EOR provider and the ultimate client, under which the individual is effectively seconded or assigned. Under this arrangement, the EOR provider assumes the formal role of employer, thereby undertaking all associated statutory obligations, including payroll and tax-related obligations. However, the individual performs the professional duties under the direction and for the benefit of the beneficiary (i.e. the client receiving the services).
Montenegro	It is possible to hire employees through registered agencies for temporary assignment of employees. An employment agreement is signed with the agency, while the conditions of employee assignment are set out in an agreement between the agency and the user. The employment obligations are borne by the agency, except for the obligations related to protection and health at work, which are borne by the user.
Poland	There are many entities offering EOR services, but this entails the risk of being deemed to be operating an unregistered temporary work agency ("TWA"). Operating a TWA is not only a licensed business, TWAs must also comply with certain restrictions, such as an employee may not be assigned to a client for longer than 18 months in a 36-month consecutive period. These restrictions are often why EOR businesses are reluctant to operate as TWAs in Poland and typically structure their offering as outsourcing services.
Romania	It is possible to retain talent through a temporary work agency. These agencies act as intermediaries between employers and job seekers, providing temporary employment solutions for various industries and sectors. Temporary work agencies in Romania ensure compliance with labour laws and regulations, such as minimum wage requirements and employment agreements. However, in practice, it happens for employees that are hired by an LLC (acting as an EOR), and seconded to the company that requires such services. Under this arrangement, the EOR provider assumes the formal role of employer, thereby undertaking all associated statutory obligations, including payroll and tax-related obligations. However, the individual performs the professional duties under the direction and for the benefit of the beneficiary (i.e. the client receiving the services).
Serbia	Engaging personnel through an EOR is possible. Although EOR business is not regulated when employees are engaged to work for foreign companies, many international EOR / PEO companies are present on the Serbian market and operate in this kind of a business model. If employees are engaged to work for a Serbian company, the situation is a bit different as such relationship is governed by the Serbian Law on Agency Employment. In such case, an employee must be provided with comparable working condition to a regular employee of the employer, and both companies, beneficiary employer and the agency, are jointly liable for employee obligations.
Slovakia	EOR is not recognised under Slovak law to date.

Slovenia	EOR is not recognised and/or regulated under Slovenian law. Nonetheless, a few companies in Slovenia offer services based on the EOR model. The concept of EOR in Slovenia bears similarities to temporary employment arrangements facilitated by Temporary Work Agencies. Such agencies, however, must comply with specific statutory requirements and are permitted to engage in the leasing of employees only if duly registered for such purposes. Leasing of employees by entities not registered for such activities (e.g. EOR) could constitute a disguised form of employee leasing, potentially resulting in labour and tax consequences.
Turkey	Foreign companies can choose not to establish a local entity in Turkey to hire employees. In such cases, they use the EOR model. However, from the legal perspective, this is not the proper way of employing individuals, as the law and the courts treat such relationships as collusive. In the event of a dispute, the original employer will be liable for payment of the entire outstanding employment receivables as well as social security premiums and taxes.
Ukraine	EOR-like services are offered in Ukraine by outstaffing firms or, as the law specifies, by companies that hire workers for further work for another employer in Ukraine. As the legal framework for outstaffing activities is still underdeveloped, foreign companies tend to hire employees through a subsidiary company established in Ukraine. At the same time, the popularity of outstaffing in Ukraine is increasing.



Immigration – Country Entry

Albania	EU, EEA and Balkan countries citizens can enter without a visa by presenting a valid passport for stays no longer than 90 days within a 180-day period. Foreign citizens can work in Albania after obtaining a work permit and must apply for a residence permit if they intend to stay in Albania for more than 90 days within a 180-day period. Foreign citizens should apply for a temporary residence permit no later than 30 days after entering the territory of Albania, and to have it renewed no later than 60 days before it expires. Applications should be filed with the Directorate of Borders and Immigration at the Ministry of Internal Affairs. United States citizens are allowed to stay in the Republic of Albania for at least one year without a residence permit.
Bosnia and Herzegovina	Foreign citizens can enter BiH by presenting a valid passport or ID. Citizens of EU countries, Schengen countries, Andorra, Montenegro, Liechtenstein, Monaco, San Marino, Serbia, the Holy See and Switzerland may enter, leave, transit and stay in BiH for a period of up to 90 days within a six-month period starting from the date of initial entry. Others can enter and stay based on the following: (i) a visa-free regime (if applicable) – an individual should not exceed a cumulative 90 days within 180 days; (ii) a C visa for short stays; (iii) a D visa for an extended stay; (iv) an A visa for airport transit.
Bulgaria	EU, EEA or Swiss citizens only need to obtain a residence permit after staying for three months. Non-EU citizens can enter and stay under: (i) a visa-free regime (if applicable) – an individual should not exceed 90 days in all Schengen countries cumulatively during a 180-day period; (ii) a C or D visa (not a tourist visa); (iii) a residence permit (obtained after arriving in Bulgaria on a C or D visa).
Croatia	EEA or Swiss citizens can enter and stay up to three months by presenting a valid passport or ID. If staying for more than three months for work or other purposes, they need to register for temporary residence with the competent police authority. After five years of continuous lawful residence in Croatia, they can apply for permanent residence. Third-country nationals can enter and reside in Croatia using a valid travel document and visa (if required). Their residence can take the form of: (i) a short stay (up to 90 days in any 180-day period), (ii) temporary residence (up to one year), (iii) long-term residence (unlimited period), (iv) permanent residence (unlimited period).
Czech Republic	EU, EEA or Swiss citizens (the UK citizens covered by the Brexit Agreement and family members of the above categories of citizens must apply for residence permit) can enter without any visa by presenting a valid passport or ID. Non-EU citizens can enter and stay in the Czech Republic provided they have a valid travel document and a visa or residence permit, declare the purpose and terms of their stay, and have sufficient financial funds to cover living expenses. Further conditions may apply in accordance with the length of the stay.
Estonia	EU, EEA, or Swiss citizens and their family members with residence cards can enter without any visa by presenting a valid passport or ID. They should only register their place of residence if they stay for more than 90 days within any 180-day period. Non-EU citizens may enter Estonia based on: (i) a visa-free regime (if applicable) – which should not exceed 90 days within a 180-day period; (ii) a short-term or long-term visa (types C and D); (iii) a residence permit.

Greece	EU/ EEA/ Swiss nationals are entitled to freely travel, work and reside in Greece with either their passport or ID card without any restrictions related to the duration or purpose of their visit/relocation. However, if they remain in Greece for more than three months, they must register with the police and obtain a "Registration Certificate as EU Citizen." Non-EU/ EEA/ Swiss nationals may enter Greece with a Schengen Visa (Visa C), which allows them to stay in Greece (or any State within the Schengen area) for up to 90 days within a rolling 180-day period for purposes of tourism or attending conferences etc. No Schengen Visa is required if the foreign national enjoys visa-waiver status due to their citizenship (USA, UK, Canada, Australia, UAE, Japan etc.). However, a relevant national Visa (Visa D) and a residence permit may be required if the foreign national intends to work in Greece.
Hungary	EU, EEA, or Swiss citizens can enter without any visa by presenting a valid passport or ID. They should only register if they stay for more than 90 days within any 180-day period. Non-EU citizens may enter Hungary based on: (i) a visa-free regime (if applicable) - should not exceed 90 days within a 180-day period; (ii) short-term and long-term visas (type C and D); (iii) a residence permit.
Kosovo	EU, EEA or Swiss citizens can enter without a visa by presenting a valid passport for stays no longer than 90 days within a 180-day period. For work or residence purposes (applicable to non-EU citizens as well), they must obtain special permits from the relevant institutions (relevant departments of the Ministry of Labour and Social Welfare for work permits, and the Ministry of Internal Affairs for residence permits). Non-EU citizens must check whether a visa regime applies at: https://www.mfa-ks.net/en/sherbimet_konsullore/503/kush-ka-nevoj-pr-viza-t-kosovs/503. If they do not require a visa, they may not exceed a stay of 90 days within a 180-day period.
Latvia	Citizens of EU, EEA or the Swiss Confederation and their family members can enter Latvia without any visa. Non-EU / EEA / Swiss Confederation citizens can enter and stay in Latvia based on a: (i) visa-free regime with the specific country (if applicable); (ii) valid visa; (iii) valid residence permit; (iv) special refugee protection laws. Persons entering Latvia based on a visa-free regime or a short-term Schengen visa can stay in Latvia for up to 90 calendar days within any 180-day period. If such persons plan to stay in Latvia longer than 90 calendar days within any 180-day period, they should apply for a D category long-term visa or a temporary residence permit if they are entitled to apply / meet the relevant requirements. It should be noted that the right to enter and stay in Latvia does not automatically mean the right to work.
Lithuania	Citizens of EU, EEA and Switzerland and their family members can enter Lithuania and stay for 90 days within a 180-day period without any additional migration formalities. For stays exceeding 90 days within a 180-day period, an EU temporary residence certificate must be obtained. Third-country nationals can enter Lithuania either by using the visa-free regime (if applicable) or must have a document allowing to legally enter Lithuania - Schengen visa; national visa; temporary residence certificate. Important note: even if foreigner's stay in Lithuania is legal it does not mean that he/she automatically has the right to work.

North Macedonia	EU Member State nationals and Schengen Agreement signatories DO NOT need a visa to enter the Republic of North Macedonia (and are eligible to enter with a valid national identity card). Third-country nationals with temporary residence in an EU Member State or a country signatory of the Schengen Agreement may stay no longer than 15) days upon every entry into the territory of the Republic of North Macedonia as long as the total length of stay does not exceed 90 days in any 180-day period. Third-country nationals with permanent residence in an EU Member State or a country signatory of the Schengen Agreement may stay no longer than 15 days upon every entry into the territory of the Republic of North Macedonia as long as the total length of stay does not exceed 90 days in any 180-day period. Third-country nationals with multiple-entry Schengen visa (type C) valid for at least five days beyond the intended stay in the Republic of North Macedonia may stay no longer than 15 days upon every entry into the territory of the Republic of North Macedonia as long as the total length of stay does not exceed 90 days in any 180-day period. The Decision on the temporary abolition of short-term stay visas (visa C) in the Republic of North Macedonia has been adopted for foreign citizens holding valid travel documents of third countries who hold a valid multiple-entry British, US or Canadian visa, inserted in the passport, whereby the length of their stay in the Republic of North Macedonia should be up to 15 days, and the validity of the valid multiple-entry British, US and Canadian visa, inserted in the passport should be five days longer than the planned stay in the Republic of North Macedonia. The Decision is of a temporary character and is valid from 1 January 2025 to 31 December 2025.
Republic of Moldova	Foreigners (citizens of non-EU states) must obtain a visa to enter the Republic of Moldova. Certain nationals (e.g., US citizens) are exempt from such requirement.
Montenegro	The Visa Regime Regulation lists those countries whose citizens can enter and stay in Montenegro and on what basis: (i) up to 90 days without a visa, but with a valid passport, (ii) up to 30 days without a visa, but with a valid passport, (iii) up to 30 days without a visa, but with a valid ID card, and (iv) with a valid passport and visa.
Poland	EU, EEA or Swiss citizens can enter without any visa. Non-EU/EEA/Swiss citizens can enter and stay in Poland based on a: (i) visa-free regime (if applicable); (ii) visa; (iii) residence permit; (iv) special protection laws for Ukrainian refugees; (v) other specific cases.
Romania	Foreigners (citizens of states not in the EU/EEA/SCHENGEN) must obtain a visa to enter Romania. There are certain nationals (US citizens) exempt from such requirement. A short-stay visa is issued for an uninterrupted stay, or several stays for a period not exceeding 90 days, during any 180-day period (this type of visa can be issued as a single or multiple entry visa). After obtaining a visa, the right to stay in Romania can be extended by obtaining a residence permit for work/secondment purposes or for commercial purposes.
Serbia	For information about entering the country, please visit: https://www.mfa.gov.rs/en/citizens/travel-serbia (ENG). Foreign citizens can stay in Serbia under temporary/permanent stay permits.

Slovakia	EU citizens can enter the territory of Slovakia without any visa, and if entering from another country belonging to the Schengen zone, they will not be subject to border controls. A valid ID or passport is required for registration with the police if the person plans to stay on the territory of Slovakia for a longer period. Non-EU citizens are generally subject to border controls upon entry and need a valid ID or passport. A Schengen visa can be granted for a 90-day period. A national visa can be granted for a period of up to one year.
Slovenia	EU, EEA or Swiss citizens can enter the territory of Slovenia without any visa or residence permit, and if entering from another country belonging to the Schengen zone, they will not be subject to border controls. If they stay for longer than three months, EU citizens must obtain a residence registration certificate at the administrative unit in their area of residence before the expiry of the authorized three-month stay. Non-EU citizens: (i) a visa-free regime (if applicable) – an individual should not spend more than 90 days in all Schengen countries cumulatively during a 180-day period; (ii) holders of a short-stay visa (C type) and holders of a long-stay visa (D type) – an individual should not spend more than 90 days in all Schengen countries cumulatively during a 180-day period, or until the expiry of the visa, whichever occurs first, (iii) a residence permit (obtained after arriving in Slovenia). Non-EU citizens – are generally subject to border control upon entry and need a valid ID or passport. For more information about entering the country, please visit: https://www.gov.si/en/topics/entry-and-residence/
Turkey	Citizens of the EU / EEA (except for Cyprus), Switzerland, UK, Russia, New Zealand, Japan, Brazil, and Chile may enter without a visa by presenting a passport or for certain countries, a valid ID card. The remaining citizens are generally subject to an online or sticker visa, depending on the country of domicile. For more information about entering the country, please visit: https://www.mfa.gov.tr/visa-information-for-foreigners.en.mfa.
Ukraine	The right to stay in Ukraine for up to 90 days within a 180-day period is granted to citizens of the EU, the USA, and certain other countries under the visa-free regime. Other foreigners must obtain a visa to enter the country. For more information about entering the country, please visit: https://mfa.gov.ua/en/consular-affairs/entry-and-stay-foreigners-ukraine

Immigration – Right to Work

Albania	To employ foreign citizens employers must notify the Labour Office and the General Directorate of Borders and Immigration within eight days of the employment relationship commencing. An initial work permit can be granted for a maximum period of one to five years, depending on the type of permit, subject to renewal(s) (except for seasonal work permits) for consecutive period(s) until, if applicable, a permanent permit is issued.
Bosnia and Herzegovina	Foreign citizens require both a work and residence permit to work in BiH. These permits are issued for a period of one year, with the possibility of extension. To obtain them, foreign employees must meet specific requirements, such as securing a job offer from a Bosnian employer, who must also demonstrate that the position cannot be filled by a local employee. The relevant ministry may grant exceptions for certain short-term projects based on a visa; however, these arrangements do not constitute formal employment relationships. Additionally, there is a simplified procedure for obtaining work or residence permits for key shareholders and management
Bulgaria	EU, EEA, or Swiss citizens do not need a work permit. Non-EU citizens need a work permit issued by the Bulgarian Employment Agency or by the respective Migration Office based on: (i) performing a market test; (ii) a blue card; (iii) an intra-company transfer (the competent authority for issuing work permits in the case of (i), (ii) and (iii) is the Migration Office); (iv) a posting (Employment Agency). It can take between 8-12 weeks to obtain one, with each case considered separately. A D visa is required to enter Bulgaria and a residence permit is required to start working.
Croatia	EEA or Swiss citizens do not need a work permit. Third-country nationals can work in Croatia under a residence and a work permit. It can take four to six weeks to obtain one.
Czech Republic	EU, EEA or Swiss citizens (UK citizens are covered by the Brexit Agreement and family members of the above categories of citizens must apply for a residence permit) do not need a work permit. In general, non-EU citizens must obtain a permit to work in the Czech Republic. Depending on the length of stay and the complexity of the work involved, non-EU citizens may apply for: (i) a work permit, (ii) an employee card, (iii) a blue card or (iv) an intra-company employee transfer card. In some instances, a separate residency permit may be required, too. Typically, permits are issued within two months of submitting all necessary supporting documentation.
Estonia	Citizens of a member state of the EU or EEA or the Swiss Confederation may reside and work in Estonia without registration of their right of temporary residence for a term of up to three months. They acquire temporary residence for up to five years when they register their residence with the population register. In order to work in Estonia, a non-EEA national must obtain a residence permit from the Citizenship and Migration Bureau at the Police and Border Guard Board of Estonia. The procedure for non-EEA citizens takes up to six months and various conditions must be satisfied, so there is no guarantee that a residence permit will be granted.

Greece	Work permits are not required for EU/ EEA/Swiss nationals. However, they must complete a simple registration process if they remain or work in Greece for more than three months. Non-EU/ EEA/ Swiss nationals (third-country nationals) wishing to be employed in Greece are required to hold a valid residence permit. The requirements for obtaining a Greek residence permit vary depending on the case, while there is only a limited number of residence permit types based mostly on the purpose of the relocation, the employee's profession etc.
Hungary	EU, EEA or Swiss citizens and their family members have the right to freely access the labour market and do not need to obtain a work permit or a residence permit for employment. Other third-country citizens must obtain a work permit or residence permit for employment, allowing third-country citizens to enter, reside and work in Hungary. It may take three months to collect all supporting documents and obtain a permit. There are certain exceptions, e.g., in the event of labour shortages for certain positions (e.g., IT developer) and citizens (e.g., Serbians, Ukrainians, Bosnians, etc.).
Kosovo	(i) Foreigner citizens wishing to work in Kosovo must obtain either a: (i) short-term work permit or (ii) temporary residence permit. Short-term work permits are issued by the Employment Agency at the Ministry of Labour and Social Welfare. They are issued under an annual quota or separately from it. Under a short-term work permit, a foreigner may work for up to 90 days within a 180-day period in one year. (ii) Temporary residence permits are issued by the Department of Citizenship, Asylum and Migration at the Ministry of Internal Affairs for one year.
Latvia	Citizens of EU, EEA or Swiss Confederation and their family members do not need a work permit. Non-EU / EEA / Swiss confederation citizens must apply for and obtain a D category long-term visa with employment rights, a temporary residence permit with employment rights, or an EU blue card (serves as the residence permit and work permit). It can take 1-2 months to obtain one.
Lithuania	Citizens of EU, EEA and Switzerland and their family members do not need to obtain a work permit and can start working immediately upon arrival to Lithuania (however, if the stay exceeds 90 days within a 180-day period, an EU temporary residence certificate must be obtained). In terms of third-country nationals, a work permit must be obtained when a person applies for a national visa for secondment or seasonal work. For other cases, a temporary residence permit allowing to work must be obtained. Depending on the type of temporary residence permit, the process can take 1-4 months. Remote work for a company operating in Lithuania while not being physically present in Lithuania is also allowed and a work permit is not required in such case.
North Macedonia	Foreigner citizens must hold a temporary residence permit for work. A visa may be needed to enter North Macedonia in case a visa regime is in place. A fast-track procedure for short-term purposes may apply when obtaining a residence permit; in such cases registering for work with an employment agency is the only requirement.
Republic of Moldova	Foreign citizens must obtain residence documents (work and residence permits) to work and stay in Moldova, which takes about one month. EU citizens enjoy a privileged status regarding residence for work purposes under the 2014 Association Agreement concluded between the European Union and Moldova (this piece of legislation has simplified the residency procedure for executive officers, employees temporarily transferred to Moldova, IT specialists etc.).

Montenegro	Temporary residence and work permits must be obtained by all foreign citizens to work in Montenegro (except for foreigners with permanent residence status, who have the same employment rights as Montenegro citizens). An employer may be required to supply the offer of the employment agreement, as well as an invitation letter if the employee is required to obtain a visa to enter the country. Any other documentation required must be obtained by the employee.
Poland	EU, EEA or Swiss citizens do not need a work permit. Non-EU/EEA/Swiss citizens need a work permit, which can take between 2-12 weeks to obtain one. There are exemptions and each case is considered separately. General rule: a foreigner must have both a right of residence and a right to work. Sometimes one document covers both requirements. Special (relaxed) rules apply to Ukrainian nationals.
Romania	Foreign citizens (non-EEA citizens, non-EU citizens and non-Swiss citizens) must obtain a visa, a residence permit, and a work permit. It can take up to four months to obtain all three documents. EU/EEA/Swiss citizens must obtain a residence permit for work/secondment/commercial purposes when intending to work for a Romanian employer. The document is issued within a maximum of 30 days from the date of filing an application.
Serbia	Foreign citizens need a unified permit for work and stay. The entire procedure lasts up to 15 days, although it may last longer if there are any additional requests from the competent authorities. All the documentation is filed online, through a web portal at the following address: https://welcometoserbia.gov.rs/home. A request for obtaining a unified permit can be filed by the foreigner, employer, or another person authorized by them.
Slovakia	EU citizens can be employed on the same terms as Slovak citizens. For non-EU citizens, additional requirements apply. An employer intending to employ a non-EU citizen must notify the Slovak Office of Labour, Social Affairs and Family about available job vacancies, their number and profile. Non-EU citizens must officially apply for a temporary residence permit for employment purposes.
Slovenia	EU, EEA, or Swiss citizens do not need to obtain a single residence and work permit. Non-EU citizens must obtain a: (i) single work and residence permit, or (ii) an EU blue card, or (iii) an intra-company transfer permit, or (iv) a single permit for posted workers. The entire procedure usually takes 1-2 months, although it may take longer if there are any additional requests from the competent authorities.
Turkey	Foreign citizens must obtain a work permit by meeting the obligations set out by the General Directorate of International Labour Force. Foreign citizens who obtain a work permit do not need to obtain a residency permit in addition to the work permit. There are four types of work permits: (i) temporary work permit (maximum of one year), (ii) indefinite work permit, (iii) independent work permit and (iv) turquoise card.
Ukraine	In general, for employment in Ukraine, all foreigners must obtain a work permit. The decision to issue a permit is issued by the authorized bodies within seven working days. There are some categories of persons who do not need a work permit, including those who have a permanent residence permit in Ukraine and citizens of Poland. A foreigner may also have to obtain a visa and/or residence permit, depending on the legal requirements, to remain in Ukraine while working. The decision to issue a temporary residence permit is issued by the authorized bodies within 15 working days. The above-mentioned time frames do not include time for preparing and submitting documents.

Child Protection

Albania	Employing minors under 16 is prohibited but there are exceptions for jobs that do not pose any risk to their health or development, or do not prevent them from attending education.
Bosnia and Herzegovina[7]	The minimum age for entering an employment relationship is 15. For those aged 15-18, the consent of a legal representative and a medical certificate confirming the ability to work are required. Full-time work for minors must not exceed 35 hours per week, without any possibility of overtime and night work. A minor cannot undertake physically demanding jobs, work performed underground or underwater, or other jobs that could significantly affect life, health, development, and morals. A minor is entitled to annual leave of at least 24 working days.
Bulgaria	The minimum age for entering an employment relationship is 16. Exceptions apply for minors aged 15 to 16 performing jobs that are easy and not dangerous or harmful to health, and for boys aged 13 and girls aged 14 who are willing to work in a circus. Minors under 16 can be recruited after undergoing a medical examination and with the permission of the Labour Inspectorate, granted on a case-by-case basis.
Croatia	Employing minors (15 or younger, 18 if in regular schooling) is prohibited. Minors over 15 may conclude an employment agreement through their legal representative (parent or social welfare center).
Czech Republic	Employing minors under the age of 15 or minors who have not completed compulsory schooling is prohibited. Such minors may only engage in artistic, cultural, advertising or sporting activities with the approval of public authorities. An exception applies to minors who have reached the age of 14 who may do light work during the main holidays. Additional statutory conditions apply for employing minors and their performance of work.
Estonia	Employing minors under 18 is subject to additional safety requirements. Employing minors under 15 and minors obliged to go to school is generally prohibited, although exceptions apply for certain sectors and lighter work.
Greece	Employing minors under 15 is prohibited. Exceptions apply for artistic activities etc. provided that a permit has been obtained from the labour authorities. Minors between 15 and 18 may enter into employment relationships subject to special conditions regarding working time, health & safety etc.
Hungary	Employing minors under 16 is generally prohibited. Exceptions apply to the employment of children in full-time education who are at least 15 during school holidays. Minors under 16 may be employed for cultural, artistic, sports or advertising activities as regulated by other laws. The employment of the latter must be notified to the guardianship authority.
Kosovo	Employing minors under 15 is prohibited. Minors aged 15 to 18 may perform easy jobs that do not constitute a risk to their health or development, and provided such employment is not prohibited by any other legal regulations.

[7] Please note that Bosnia and Herzegovina (BiH) consist of two separate legal entities: Federation of BiH (FBiH) and Republic of Srpska (RS). Different legal regimes apply to these entities to the extent that, in principle, no specific laws of BiH apply to both entities. The legal framework is similar, so in cases where there are differences, we have taken into consideration the regulations that apply in FBiH and in RS.

Latvia	In exceptional cases children from the age of 13, if one of the parents (guardian) has given written consent, may be employed outside of school hours doing light work not harmful to the safety, health, morals and development of the child. Such employment should not interfere with the education of a child. In other cases (e.g., during summer holidays) a child can be moderately employed starting from the age of 15.
Lithuania	As per the general requirement, the minimum age for employment in Lithuania is 16 years old. However, children aged 14 to 16 are allowed to work light jobs which do not harm the safety, health or development of children, do not interfere with their attendance at school and education under compulsory education programs, and do not interfere with the receipt of educational assistance. Before employment of children aged 14 to 16, the employer must obtain: written consent of one of the parents or legal guardians, a medical certificate confirming the child's ability to work, and written consent from their school.
North Macedonia	Employing minors under 15 is prohibited, except for work permitted by law and for no more than two hours a day, or no more than six hours during school holidays with an uninterrupted break of two weeks afterwards, or for cultural, artistic, sporting or advertising activities, and with legal guardian and labour authority approval. Employing minors 15 to 18 years is allowed within specified periods of time.
Republic of Moldova	Minors can start working from 16. They can enter into an individual employment agreement upon reaching 15 with the written consent of their parents or legal guardians, provided that no risk is posed to their health, development, education, or training. Employing minors under 15 is prohibited. It is prohibited to employ persons that have been denied the right by a court to occupy certain positions, or to carry out certain activities in those positions and activities.
Montenegro	Employing minors aged 15 to 18 is allowed under written consent of a legal guardian when such work does not endanger health, development, morals, and education, and with a health authority report proving that the respective job is not harmful to health.
Poland	Employing minors is generally forbidden, except for cultural, artistic, sporting or advertising activities provided that legal guardian and labour authority approval has been obtained. Employing teenagers (as a rule 15-18) is allowed for vocational training or light work and for specified periods, subject to special rules and further details.
Romania	Minors can be employed from 16 but may sign an employment agreement upon 15 with the consent of their parents or legal guardians for activities appropriate regarding physical development, aptitude and knowledge provided that such work does not pose a risk to health, development and professional training. Employing minors under 15 is prohibited. Employment in difficult, harmful, or dangerous environments is only possible after the age of 18.
Serbia	Employing minors is prohibited. An employment relationship may be entered into with minors over 15 with the written consent of the parent, adoptive parent, or legal guardian, and provided that such work does not pose a risk to health, morals or education.

Slovakia	Employing minors is permitted under certain conditions, and a statement (not consent) from the minor's legal guardian is needed. However, employing minors under 15 years of age or minors over 15 years of age who have not yet completed their compulsory primary education is prohibited. The work of minors under 15 years of age or minors over 15 years of age who have not yet completed their compulsory primary education is only allowed for cultural, artistic, sporting or advertising activities and with legal guardian and labour authority approval.
Slovenia	Employing minors under 15 is prohibited, but exceptions apply to filmmaking, art, and other cultural, sport, and advertising activities. Under certain conditions, minors: (i) over 13 may work in other areas during school holidays for up to 30 days per calendar year, or (ii) over 14 may perform practical training as part of an educational programme. However, the working time of minors under 15 who perform light work during school holidays may not exceed six hours per day or 30 hours per week. During the school year, the work may not exceed two hours per day or 12 hours per week. In any circumstances minors under 15 are prohibited from working at night between 8 pm and 6 am and must be granted a daily rest period of at least 14 consecutive hours during each 24-hour period. Employees under the age of 18 also enjoy special protection in their employment relationship as: (i) they may not be ordered to perform some types of work, (ii) may not perform night work (except in the event of force majeure),(iii) have the right to a longer break during working time, (iv) have the right to an extended weekly rest period and have (v) the right to annual leave extended by seven days.
Turkey	Employing minors under 15 is prohibited. Minors aged 14 who have completed compulsory primary education can be employed for light work which will not hinder their physical, mental, social, and moral development and does not prevent them from attending education (if continued). Minors under 14 can only be employed for artistic, cultural, and advertising work that does not hinder their physical, mental, social, and moral development and does not prevent them from attending education (if continued) under a written contract and provided that approval is obtained for each activity.
Ukraine	In general, employing minors under 16 is not allowed. As an exception, minors aged: (i) 15 may be employed with the consent of one parent or guardian; or (2) 14 may be employed with the consent of one parent or guardian to perform light work not harmful to health, provided that they have obtained some form of elementary, basic secondary, or specialized secondary education and the work is done in their free time away from school.

Employee Transfers

Albania	A transfer of ownership, a different form of acquisition of a company, or an asset transfer does not affect the employment arrangements concluded by the company, and these transfer to the new employer.
Bosnia and Herzegovina	Transfers resulting from mergers, asset transfers, and acquisitions cannot affect an employee's terms and conditions of employment.
Bulgaria	A transfer resulting from external legal events (mergers) cannot affect an employee's terms and conditions of employment. Service of notice and the payment of any sums outstanding and due to an employee are mandatory.
Croatia	Employees and their agreements are transferred to the new employer by operation of law if the transferred company retains its economic integrity. If only assets are transferred, without the transfer of economic activity, the agreements and employees are not transferred.
Czech Republic	Employee transfers occur in the event of economic activity transfers, acquisitions, company/asset transfers. Under an employee transfer, all rights and obligations arising from employment are passed on in full, from the transferor to the transferee.
Estonia	Employee transfers occur in the event of economic activity transfers, acquisitions, company/asset transfers. Under an employee transfer, all rights and obligations arising from the employment relationship are passed on in full, from the transferor to the transferee.
Greece	In case of a transfer of an undertaking, as defined in the Greek Acquired Rights legislation, all employees of the transferred business, transfer to the buyer by operation of law. The buyer continues to be bound by all employment terms as they applied prior to the transfer, while terminations due to the transfer are prohibited.
Hungary	For the transfer of an undertaking – the transfer of an organized group of material and immaterial resources while retaining its existing identity, all the rights and obligations under employment agreements transfer to the new employer automatically.
Kosovo	The transfer of ownership or other acquisition of a company or asset transfer does not affect the employment arrangements concluded by the company and the employee.
Latvia	In general, the EU Acquired Rights Directive has been implemented without any local deviations. Transfer of employees, if it is the transfer of an undertaking under the relevant EU Directive, cannot be affected in any other way.
Lithuania	The EU Acquired Rights Directive has been implemented in Lithuania. In the event of a business transfer, the employment relations continue with the new employer under the same conditions. It is prohibited to change the employment conditions or terminate employment on the grounds of business transfer.

North Macedonia	All rights, obligations and responsibilities arising from an employment agreement and employment relationship are transferred to the new employer. The new employer is obliged to assure to the employees all rights, obligations and responsibilities for at least one year or until expiration of the employment contract or collective agreement which bound the previous employer. A transfer of employment may take place for a transfer of the activities of an enterprise (or part thereof) to another entity.
Republic of Moldova	Employees are transferred under an asset sale solely based on a separate tripartite agreement concluded between the employer, employees, and the new employer. The new employer is not bound under the law to provide the employees with the same terms and conditions of employment and benefits as provided by their former employer unless the new employer undertakes to do so in the transfer documents. Changes to the employer's ownership structure (transfer of shares, mergers) do not affect the terms and conditions of existing employment contracts. However, the new owner may terminate the employment of the Director, Deputy Directors, and Chief Accountant within three months from the date of acquisition of ownership.
Montenegro	Under certain cases of merger, acquisitions, statutory changes of legal entity or other legal transactions, the acquirer may be obliged by law to: (i) take over the employees of the target, and (ii) retain and observe all the rights and obligations existing under the employment agreements on the date of change.
Poland	A transfer may result from legal or factual events (including mergers) and as a rule does not affect an employee's terms and conditions of employment.
Romania	Romanian law provides for the automatic transfer of the transferor's obligations (the former employer) to the transferee (the new employer).The transferee must comply with the provisions of collective bargaining agreements, if any existing at the moment of transfer, observe the prohibition on dismissal in connection with the transfer, and assume liability as the employer for any substantial changes in the terms and conditions of employment for the employees taken over.
Serbia	For a change of status and/or change of employer (legal form), the successor employer is obliged to take over from the previous employer, all employment agreements in force on the day of the change of employer. Under an asset transfer, there is no obligation to transfer employees.
Slovakia	If an employer or its part/task/activity (representing an independent economic unit) is being transferred/sold in Slovakia, the rights and obligations of employees arising from employment will be "automatically" (by operation of law) transferred from the transferor to the transferee.
Slovenia	All rights and duties arising from an employment relationship between a transferor and its employees are assumed by the transferee. The new employer is obliged to recognize employee rights and obligations under any collective agreement that were binding on the previous employer for at least one year.

Turkey	Employee transfers can take place for various transactions, including mergers and acquisitions, asset transfer or direct transfer of employment. All such transactions ultimately constitute either: a (i) workplace transfer or (ii) transfer of an employment contract, where the transferee assumes the transferor's rights and duties regarding the employees under the law and the employment agreement. Both may require prior consent of employees if they cause any substantial change in employees' working conditions and give rise to joint liability of the transferor and transferee for employment expenses accrued before or due after the transfer date.
Ukraine	Employee relations continue with the transferee in the event of change of the owner, reorganization (merger, acquisition, division, or transformation), separation, as well as the change of the owner/user of assets (a portion thereof), behind which an organized group of resources used by the employer (employer - an individual) stands, while maintaining the type of economic activity. All rights and obligations arising from employment are passed on in full, from the transferor to the transferee. Employment termination or change of essential terms of employment are possible only in compliance with the established procedure.

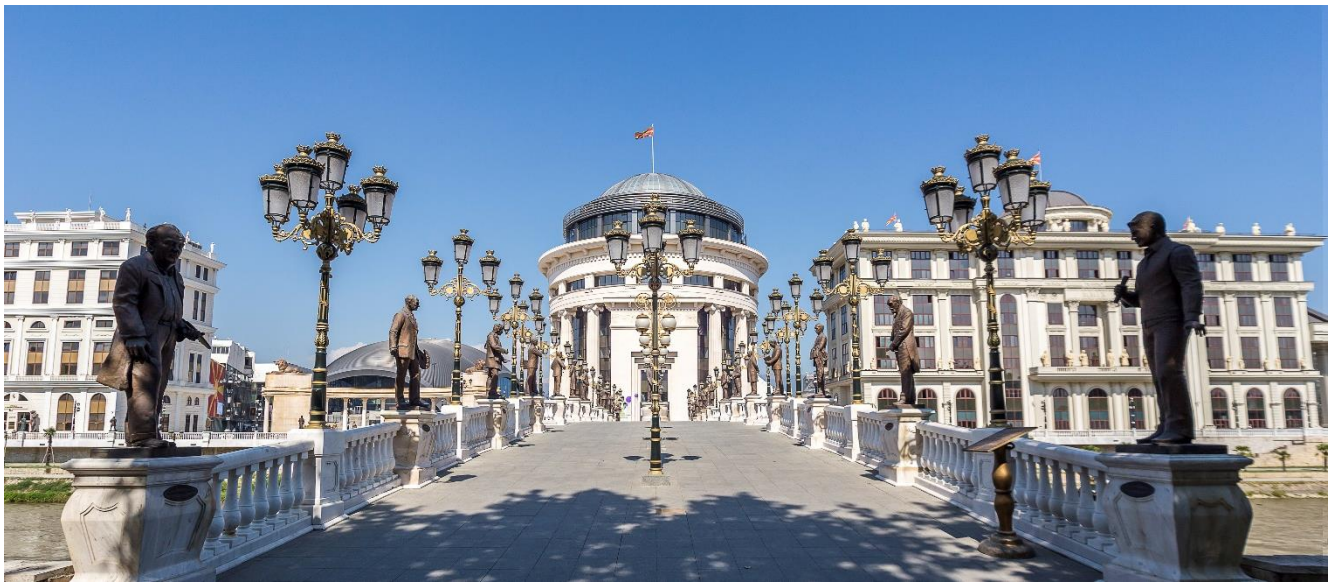
Salary & Benefits

	Minimum salary level	Most common benefits
Albania	€ 249 updated annually.	Statutory benefits: overtime payments; annual paid leave; parental leave; maternity payment; allowanced for temporary disability. Other benefits: mobile prepaid packages; 13th salary; private health insurance (depending on the employer); transportation; parking space.
Bosnia and Herzegovina	Updated annually. FBiH: € 500 RS: (i) € 450 for unqualified and semi-qualified employee; (ii) € 485 for a third-level education; (iii) € 500 for a secondary vocational education; (iv) € 663 for higher education.	Statutory benefits: overtime payments, annual paid leave, severance pay, food allowances and transportation expenses. Other benefits include company car, mobile phone, holiday awards, bonuses, etc.
Bulgaria	€ 550.66	Statutory: Additional remuneration of at least 0.6% of the employee's basic gross monthly remuneration for each year of service and professional experience; severance pay for termination; paid leave. Voluntary benefits include food vouchers, private health insurance, sport cards, transportation, company car, mobile phone, holiday awards, bonuses, etc.
Croatia	€ 970 monthly, updated annually	Travel expenses, holiday pay (for Christmas, Easter, public holidays), paid meals, gym memberships, flexible working hours, remote work (from home). Higher salary grades can include paid annual medical examination, bonuses, company car, life insurance.
Czech Republic	€ 830 for the standard 40-hour working week, or € 5 per hour	Gym membership contribution, meal vouchers, five weeks of annual paid leave, language and other courses, company car, mobile phone, computer, paid sick days (in addition to sick leave), contribution to supplementary pension scheme.
Estonia	€ 886 per month or € 5.31 per hour, updated annually	Statutory benefits: overtime payments, annual paid leave, different types of parental leave. Other benefits include bonuses, additional time off, company car, mobile phone compensation, glasses compensation, payments/gifts/time off for milestones or significant life events, etc.

	Minimum salary level	Most common benefits
Greece	€ 880 monthly for full-time employees and € 39.30 daily for full-time workers	Statutory allowances include Christmas, Easter and holiday allowance (total of 14 salaries/year), seniority allowance, while extra payments may be due for overtime, off-base work, telework etc. The employer may also offer discretionary benefits, such as bonuses, participation in private medical insurance/pension schemes, food vouchers etc.
Hungary	Statutory minimum gross salary in 2025 for a full-time employee is € 730 or € 870 for employees working in positions requiring at least a secondary school graduation certificate.	Private use of a company car, holiday, or other recreational vouchers (SZÉP Card), supplementary pension scheme contributions and private healthcare services.
Kosovo	€ 130 for employees up to 35; € 170 for employees over 35.	Statutory benefits: overtime payments; annual paid leave, parental leave, social contributions. Other benefits: kitchen/recreational facilities, staff retreats, mobile prepaid packages, 13th salary, private health insurance, transportation.
Latvia	Updated frequently. As of 2025, the minimum salary is € 740 gross.	Company paid health and life insurance, company cars for private purposes (for senior managers/ specialists), extra paid vacation days, payments to private pension funds.
Lithuania	Updated annually. As of 1 January 2025, the statutory minimum for unqualified work is € 1,038 per month and € 6.35 per hour.	Fringe benefits vary according to the internal policy rules and may include bonuses, private health insurance, additional paid annual leave days, company cars (usually for more senior or frequently travelling employees), mobile phone etc.
North Macedonia	As of March 2025, a minimum salary of € 396 for full-time employment.	Employees are entitled to benefits such as: family separation allowance, field allowances, business trips, company car and severance pay upon retirement, as well as jubilee awards.
Republic of Moldova	€ 1.20 per hour or € 200 per month, calculated on a full average work schedule of 169 hours per month.	Paid annual leave, medical leave, maternity leave, paternity leave, paid and unpaid childcare leave, additional leave for employees belonging to specific categories, dismissal protection, compensation for workplace accidents, paid mandatory or regular medical examinations for certain categories of employees. Extra statutory benefits: private health insurance, fitness centre membership or discounts, employee meals, dependent care assistance.

	Minimum salary level	Most common benefits
Montenegro	€ 600 for full-time employment for employees in positions up to Level V of educational qualifications, i.e., € 800 for employees in positions requiring Level VI and higher educational qualifications.	Benefits vary depending on an employer's internal rules. Customary market benefits include use of company mobile phone/car/computer; bonuses depending on successful business performance; private insurance; New Year and Christmas gifts; paid memberships at sport and fitness clubs; coupons for supermarket purchases.
Poland	In 2025, approx. € 1,120 for full-time employment, updated annually.	Private medical and life insurance; gym memberships; training programmes and courses (professional as well as language); parking; recently it is becoming popular to offer mental health support services to staff and massage / physiotherapy at the office; equity awards are also increasingly popular.
Romania	Minimum gross base salary € 813 per month for an average of 168 hours per month.	Extra benefits (not required by law), either paid by the employer or deducted: private health insurance; gym membership; private pension; company car/company laptop/company phone; meal tickets; fruit bowls and free book rentals for days spent in the office.
Serbia	A decision on the minimum hourly wage amount is issued for each calendar year and for 2025 it is € 2.63 net per hour.	Private health and life insurance; jubilee awards; New Year and Christmas gifts; paid membership at sports and fitness clubs; flexible working time; hybrid working time; work from home / remote work; salary incentives and bonuses; company car (for business and private purposes).
Slovakia	The minimum salary level changes annually and is € 816 gross per month, and € 4.690 per hour for 2025.	Additional leave (above the basic 4-5 weeks of statutory leave), severance pay, travel vouchers, food vouchers, gym memberships, home-office, contributions to children's sport activities.
Slovenia	€ 1,277.72 gross per month, full-time equivalent, updated annually. Payment for night work, Sunday work, work on public holidays, and work on free days is explicitly excluded from the minimum salary.	Company car or fuel card (typical for management positions); parking space; bonuses (13th salary, Christmas bonus, jubilee bonus or awards, performance-based bonus); mobile phones; discounted company products; paid membership at sports and fitness clubs; flexible hours for working mothers; paternity leave and study leave, etc.
Turkey	Updated at least biennially and is TRY 13,414.50 (approx. € 608) gross and TRY 11,402.32 (approx. € 517) net.	Statutory benefits: annual paid leave, overtime payments, parental leave, maternity payment, severance pays, pay in lieu of notice. Voluntary benefits: daily meal allowance, daily transport allowance/assistance, private health insurance, company car, mobile phone, bonuses, etc.

	Minimum salary level	Most common benefits
Ukraine	Approx. € 184 gross. Usually updated annually	Statutory benefits: overtime payments; annual paid leave; paid sick leave; parental leave, etc. Voluntary benefits: bonuses, private health insurance, equipment (e.g., laptop, mobile phone), corporate trainings, employee meals, etc.



Employment – Inflation

Albania	No special obligations on employers regarding inflation.
Bosnia and Herzegovina	No legal requirements to offer raises. However, each year a decision on the minimum salary amount is issued, binding for all employers. Accordingly, increases in the minimum salary must be observed.
Bulgaria	No legal requirements to offer raises. However, the increase in the minimum wage must be observed.
Croatia	No legal requirement to offer raises. The law provides the right to a minimum wage which must be paid to every employee, regardless of the employer's registered seat. The Croatian government sets the minimum wage amount for every calendar year.
Czech Republic	No specific obligation to offer raises under Czech law.
Estonia	No specific employment requirements directly tied to inflation.
Greece	No legal requirement to offer salary increases based on inflation; however, all minimum wage increases must be observed.
Hungary	Salary increases due to inflation is a common practice in the Hungarian employment market. However, there are no mandatory laws requiring salary raises due to inflation. Laws on statutory minimum salary and non-discrimination must be observed.
Kosovo	No special obligations on employers regarding inflation.
Latvia	The inflation rate does not have any statutory effect on possible salary increase.
Lithuania	No specific employment requirements directly tied to inflation.
North Macedonia	The minimum salary amount is set by the Law on Minimum Wages. There are no statutory requirements to offer raises outside of the minimum law, as set under the decision issued under that law.
Republic of Moldova	The minimum wage is determined annually by the Government. Additionally, legislation mandates a corresponding adjustment to salaries in the event of inflation, whereby employees are entitled to salary increases when the consumer price index rises by more than five percent.
Montenegro	No legal requirements for raises in case of inflation. Employers and employees may only mutually agree to amend the employment agreement due to changes related to salary increases.
Poland	No specific legal requirements obliging companies to offer raises to employees (except for an increase in the statutory minimum salary, if relevant). The decision to provide salary increases is determined by market forces. However, collective bargaining agreements, other internal policies, or employment agreements may include provisions related to salary adjustments or annual reviews.

Romania	No specific legal requirements for employers to offer automatic raises to employees based on inflation, unless the parties have included such obligation in a collective labour agreement signed at company level. Adjusting salaries to account for inflation is usually determined through negotiations between employers and employees.
Serbia	No legal/market requirements for employers to raise salaries in relation to inflation. However, the Serbian Labour Law sets out a mandatory annual salary increase based on years of service of at least 0.4% of the employee's base salary. This increase is calculated and paid for every full year of employment with the employer and its affiliates.
Slovakia	In general, no legal obligation to raise the employee's salary due to inflation. The minimum salary stipulated by law (€ 816 monthly for 2025) must be observed.
Slovenia	No legal obligation to offer raises, however this may be subject to collective bargaining in the relevant sector. Inflation clauses may be agreed upon individually to attract or retain talents. Only minimum wages prescribed by law are subject to yearly readjustments.
Turkey	No obligation to offer mandatory or periodic salary raises to employees due to inflation, provided the salaries remain above the minimum wage determined by the state. It is common practice to offer raises to employees at the end of each year. Also, currently due to high inflation in Turkey, additional raises to protect employees from the effects of inflation are commonly offered throughout the year.
Ukraine	Wages are indexed adjusted to inflation. Each year a decision on the minimum salary amount is issued, binding for all employers. Minimum salary increases must be observed.

Internal Policies

Albania	(i) Compensation for overtime performed with leave that is at least 25% longer; (ii) working time rules (unless covered by workplace regulations); (iii) anti-harassment and anti-discrimination policies; (iv) employee safety/protection; (v) protection of pregnant women and facilities used by them; (vi) no processing of personal data can be disclosed without employee consent.
Bosnia and Herzegovina	(i) Work handbook – mandatory if an employer has 30+ employees in FBiH and 15+ employees in RS; (ii) occupational safety handbook – occupational safety training for one or more employees must be conducted by an expert; (iii) fire protection; (iv) data protection, etc.
Bulgaria	(i) Internal work rules; (ii) internal salary structure rules; (iii) health & safety at work policy; (iv) data policy; (v) video surveillance policy (if video surveillance is used); (vi) whistleblowing policy (employers 50+ employees) and others, depending on the type of activity involved. There may be collective bargaining agreements to follow.
Croatia	Employers employing a minimum of 20 employees must have an employee handbook (covering salaries, work organization, employee personal dignity protection and anti-discrimination measures, work safety). Work safety training must be provided by the employer or by an expert hired by the employer.
Czech Republic	No specific internal policies required under the Czech Labour Code. Employees must, however, be informed of processing their personal data and legal and other regulations for ensuring occupational health & safety, as well as provided with additional details relating to the content of the employment relationship (in the extent as prescribed by the Czech Labour Code). Common non-mandatory policies include employee handbook, health & safety at work regulations, and disciplinary policy.
Estonia	(i) Working environment risk assessment; (ii) data protection policy and documents; (iii) whistleblowing policy/channel.
Greece	Compulsory employment policies include the Personnel Regulation, which applies to employers with 70+ employees and a policy against violence and harassment at the workplace, which is required for employers with 20+ employees.
Hungary	(i) Fire safety policy, if there are more than five employees; (ii) health & safety policy/notice; (iii) privacy notices; (iv) whistleblowing policy (subject to certain conditions) and (v) other policies as applicable (employee monitoring policy, if an employer monitors employee use of the Internet or electronic devices, disciplinary policy, grievance policy, code of conduct, leave policy, teleworking/remote working policy etc.).
Kosovo	(i) The employer must appoint one person responsible for health & safety measures in the company if having 50+ employees; (ii) use of annual leave rules; (iii) personal data processing activity records for companies employing 250+ employers.
Latvia	The only policy required by employment law for employers having 10+ employees is internal work procedure rues. The requirement to have other rules/ regulations/ policies arises either from other laws (e.g., health & safety, data protection, whistleblowing and other laws) or the employer's internal needs (e.g., if the employer consider that a special IT equipment usage policy is needed).

Lithuania	Companies with 50+ employees on average must adopt the following policies: 1) policy to prevent violence and harassment in the workplace; 2) equal opportunities' policy; 3) whistleblower protection policy. Companies with 20+ employees on average must adopt a remuneration policy.
North Macedonia	(i) Workplace and remuneration regulations; (ii) working time rules (unless covered by workplace regulations); (iii) information on surveillance (CCTV, GPS etc.) if applicable; (iv) privacy notice templates for candidates and employees; (v) anti-harassment and anti-discrimination policies.
Republic of Moldova	(i) Written employment agreement before the first day at work; (ii) Internal Regulations, (iii) all other relevant company regulations; (iv) guidelines; (v) policies; (vi) collective bargaining agreements; (vii) information about applicable occupational health & safety rules and (viii) workplace risks.
Montenegro	Employees should register with the tax office within eight days of concluding an employment agreement. The provision of pays slips to employees upon salary payment is mandatory. Employers who employ 10+ employees are required to adopt a systematisation policy – an internal general regulation listing positions, providing job descriptions, indicating the number of employees planned for each job and the requirements for each job (skills, education, work experience). Employers should deliver decisions on working time schedule, start and end of work, redistribution of working time, reduced working time and introduction of overtime. Employers are required to adopt and maintain a risk assessment policy for all work positions made available to all employees, to determine methods and measures to eliminate risk and ensure that they are implemented, as well as to provide employees with work safety training.
Poland	(i) Workplace and remuneration regulations if having 50+ employees; (ii) remote work regulations, if applicable; (iii) working time rules (unless covered by workplace regulations); (iv) surveillance information (CCTV, GPS, IT monitoring etc.); (v) anti-harassment and anti-discrimination policies; (vi) social benefit fund regulations if 50+ FTE as of 1 January or the formal opting out from such; (vi) set of GDPR-related documents; (vii) whistleblowing policy is required, if applicable; (viii) depending on the case: AML, insider training, confidentiality and other similar documents.
Romania	Every employer must adopt an employee handbook that covers various organisational issues, including disciplinary procedures, the rights and obligations of parties, labour protection, health & safety, non-discrimination policies. Additionally, there are statutory obligations to have policies for equal treatment and an anti-harassment procedural guide in place. Depending on the headcounts (50+ employees) a whistleblowing policy together with internal channels must be in place.
Serbia	An employer with 10+ employees is required to adopt and publish a systematisation policy and rules on protection from harassment at work. A risk assessment policy and employment handbook (or collective agreement if there is a trade union at the employer) are mandatory, regardless of the number of employees. Additional policies and obligations may be required, depending on the type of economic activity being pursued.
Slovakia	Depending on the circumstances, the employer may be obliged to adopt internal policies on archiving, personal data protection, safety and health protection during work, fire protection, whistleblowing, anti-money laundering etc.

Slovenia	Mandatory internal rules: (i) rules on the systematisation of work posts, which is mandatory for employers with 10+ employees; (ii) safety statement with risk assessment; (iii) rules against mobbing and sexual or other harassment; (iv) accounting rules; (v) rules on promoting workplace health; (vi) rules prohibiting work under the influence of alcohol, drugs, or other prohibited substances; (vii) whistleblower protection rules, which is mandatory for employers with 50+ employees; (viii) human resources records (record of employed workers, record of labour costs, records on the use of working time, records of the employer's collective labour dispute resolution procedures). Additional (non-mandatory) internal rules: (i) privacy policy; (ii) employment relations regulations; (iii) rules on remuneration and other benefits arising from the employment relationship; (iv) regulation on the protection of trade secrets.
Turkey	No specific internal policies required under the Turkish Labour Code. Common non-mandatory policies include disciplinary policy, privacy policy, code of conduct, employee handbook.
Ukraine	Internal labour procedure rules, which cover the admission and dismissal process, work schedule, length of working hours and rest periods, fundamental responsibilities of the employer and employee, etc., must be approved by the employer. Additional policies and obligations may be required, depending on the type of business carried out.

Employment – Whistleblowing

Albania	Public authorities/entities employing 80+ employees and private employers with 100+ employees are obliged to establish a whistleblowers team', composed of one or more employees. Non-compliance with this requirement is subject to administrative fines.
Bosnia and Herzegovina	Whistleblowers enjoy special protection. At the state level, whistleblower status is regulated in BiH institutions and the legal entities they have established. It governs the reporting procedure, and obligations concerning reporting and protection of whistleblowers. This law applies exclusively to BiH institutions, but not to private legal entities. In RS, employers with 15+ employees are obliged to adopt a special whistleblowing policy, regulating the way of handling whistleblower reports, protecting the anonymity of such reports, and setting out the obligations of the person responsible for handling the reports, etc. In FBiH, the Law on Protection of Whistleblowers is in draft form and has not yet been adopted.
Bulgaria	Whistleblowers enjoy special protection in Bulgaria. Employers with 50+ employees, as well as those in the financial services and financial products sector regardless of the number of employees, must take measures to protect their employees who report irregularities/misconduct of other persons, or suspect a crime. Such employers (50+ employees/financial sector) are obliged to adopt a Whistleblowing Policy, to appoint a person to handle the reports, and keep records of the reports submitted.
Croatia	Under the Act on Protection of Persons Reporting Irregularities (whistleblowers), employers with 50+ employees should implement procedures for internal reporting of irregularities, appointing a trusted person and their substitute. It also sets out the procedure for internal and external reporting of irregularities.
Czech Republic	Employers with 50+ employees are obliged to establish an internal reporting channel through which facts about illegal conduct can be reported by their employees and job applicants. Companies are also required to designate a competent person to receive reports, assess their justification and propose corrective measures. Whistleblowers are legally protected against any retaliation, and if such measure is taken, they are entitled to reasonable compensation.
Estonia	Employers with 50+ employees and state financial supervision subjects must create an internal channel through which the whistleblower can report an incident related to a violation of a number of areas of EU law. Group companies may share or jointly manage internal reporting channels. At least reports within the scope must be processed, and the reporter kept informed. The reporter's identity must be kept confidential, and they must be protected from any retaliation.

Greece	Companies employing 50+ employees, and certain companies operating in specific sectors (such as financial services or the environment sector) regardless of the number of employees, are obliged to implement internal reporting channels to enable reporting of EU law violations, protect whistleblowers against retaliation, and appoint an officer for receiving and following up on reports.
Hungary	Employers with 50+ employees and those operating in certain sectors regardless of the number of employees (e.g., certain energy companies, financial service providers etc.) must establish and operate an internal whistleblowing system. The law protects whistleblowers and requires high level of confidentiality.
Kosovo	Public authorities/entities employing 15+ employees and private employers with 50+ employees are obliged to establish a whistleblowers' team, composed of one or more employees. Non-compliance with this requirement is subject to administrative fines.
Latvia	Employers with 50+ employees and those operating in certain sectors regardless of the number of employees (e.g., certain energy companies, financial service providers etc.) must establish and operate an internal whistleblowing system. The law protects whistleblowers and requires a high level of confidentiality.
Lithuania	Companies with 50+ employees on average must adopt a whistleblower protection policy. This policy should establish internal procedures as to receipt and investigation of information, assurance of the rights of whistleblowers, and compliance with other requirements set by law. Also, employers with 50+ employees on average must introduce an internal whistleblowing channel and appoint someone in charge of receiving information and organising investigation.
North Macedonia	Under the Law on Whistleblower Protection, special protection is guaranteed, and employers should have a respective policy in place.
Republic of Moldova	A new Law on Whistleblowers was adopted on 22 June 2023, partially transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. The new piece of legislation establishes clear procedures for reporting breaches of law within public and private organizations, defining three distinct forms of disclosures: internal (to the employer), external (to the National Anticorruption Center – "CNA"), and public disclosures (in the public domain, under specific circumstances). Reports must be recorded in the official Register of Disclosures regarding breaches of the law, maintained by employers and the competent authority (CNA). Employers are required to designate persons or departments responsible for receiving and reviewing reports, ensuring the confidentiality of whistleblowers' data, and implementing protection measures against retaliation. The law explicitly prohibits any form of retaliation against whistleblowers and establishes disciplinary, administrative, or criminal liability for violating these provisions.

Montenegro	When the whistleblower submits a claim to examine possible cases of corruption, the competent authority, the employer and the Agency for the Prevention of Corruption are obliged to process the data contained in the claim in accordance with the law regulating the confidentiality of data (unless the whistleblower expressly requests that such data can be made available to the public), Accordingly, they should provide protection to the whistleblower against all forms of discrimination, as well as restrictions of their rights. The Agency protects whistleblowers who have justified reasons to suspect that public interest is being threatened, which points to the existence of corruption, and who reports that suspicion in good faith. Whistleblowers are also provided with judicial protection in the case of discrimination and abuse at work due to reporting threats to the public interest that point to the existence of corruption. Whistleblowers are entitled to protection if there is a possibility of harm to them due to filing the report. A whistleblower who, by filing a report, contributed to the prevention of harm to the public interest that points to corruption, may be rewarded with monetary compensation.
Poland	The Whistleblowers Protection Act applies from 25 September 2024. Among others things, it i requires adopting and enforcing an internal policy (that must include a locally available reporting channel) for companies: (i) that engage 50+ individuals (not only employees) as of 1 January and as of 1 July each year; and (ii) conducting certain type of activities, regardless of its headcount, e.g., in the financial sector. The policy should be consulted with trade union(s) or in case of their absence, with representatives of the persons performing work. The Whistleblowers Protection Act lays down the framework for internal and external (to the authorities) notifications by whistleblowers, non-retaliation principle, protection of the whistleblower's identity and other rules. Additionally, certain businesses must also adopt whistleblower procedures under regulatory provisions concerning their sector (e.g., banks).
Romania	Companies with 50+ employees, in particular, are subject to a set of obligations regarding whistleblowers. The law implemented Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Employers with between 50 and 249 employees are required to identify or establish internal reporting channels and establish procedures for internal reporting and for follow-up actions. The person designated to handle whistleblower reports should not disclose the whistleblower's identity or any information that would allow the whistleblower to be identified directly or indirectly, unless the whistleblower has given their express consent in this regard. The Law on Whistleblowing regulates the procedure for receiving, examining and resolving reports, the rights and obligations of whistleblowers, or publicly disclosing information on violations of the law, their protection measures, the obligations of authorities, public institutions, other legal persons under public law, as well as legal persons under private law, the rights of the persons concerned, as well as the powers of the competent authorities.
Serbia	Whistleblowers enjoy special protection. Every employer is obliged to inform its employees, before establishing an employment relationship, of the rights of whistleblowers by delivering a written notice. Also, an employer with 10+ employees is obliged to implement an internal whistleblowing procedure.

Slovakia	Under the Act on Whistleblowing (No. 54/2019 Coll), employers who employ 50+ employees and those providing financial services, transport safety services or environmental services, and the employer who is a public authority employing at least five employees are obliged to establish an internal system for verifying whistleblower reports, as well as adopt their own whistleblowing policy, preferably in the Slovak language. Appointing a so-called responsible person (individual or business unit or contractor) is mandatory.
Slovenia	Employers with 50+ employees are obliged to set up an internal reporting channel and appoint an employee responsible for investigating and dealing with whistleblower reports (in certain corruption-risk industries, even employers with 10-49 employees). Appointing a so-called responsible person (individual or business unit or contractor) is mandatory. Non-compliance with this requirement is subject to administrative fines.
Turkey	No specific legislation or provisions addressing whistleblowing procedures or policies directly. However, the general provisions of other pieces of legislation, such as employment law, data protection law and criminal law shape the whistleblowing procedures. Thus, while there are no direct mandatory procedures or policies to be adopted by Turkish companies or any restrictions on existing whistleblowing procedures, it is possible to incorporate and apply certain local rules into company internal policies.
Ukraine	Businesses are not required to set up whistleblowing systems, except where directly provided by law (e.g., private companies participating in public procurement, those at least 50%-owned by the state or local community and other entities meeting certain criteria must implement anticorruption whistleblowing channels). For other companies, such systems can be set up voluntarily to support and reinforce internal compliance regulations. In addition, certain immunity is provided for whistleblowers against retaliation actions if they report on corruption offenses or facts related to corruption. For example, the whistleblower and their close relatives cannot be refused employment, fired or forced to resign, brought to disciplinary liability, or subject to other retaliation actions by the manager or employer (transfer, certification, change of working conditions, refusal to be appointed to a higher position, salary reduction, etc.) or the threat of such retaliation actions in connection with the corruption notification.

External Services

Albania	(i) Employers are required to organise regular professional medical visits/examinations for employees before and during employment; and prepare a (ii) workplace risk assessment report.
Bosnia and Herzegovina	Health & safety services (workplace risk assessment), accounting services (if not performed in-house) and lease contracts for business premises (if the employer does not own real property for performing economic activity).
Bulgaria	Mandatory: occupational health & safety services; insurance policies (high risk only). Voluntary: insurance, health insurance, payroll services, vouchers, etc.
Croatia	Health & safety services, accounting services (if not performed in-house).
Czech Republic	Standard contracts for: (i) finance and payroll services; (ii) social security services; (iii) occupational health & safety services etc. should be considered. Typically, contracts for leasing or purchase of business premises.
Estonia	Employers are required to organise regular professional medical examinations for employees. Any other services such as accounting, or occupational health & safety compliance can also be external.
Greece	The most common services obtained from external providers include health & safety services (occupational doctor and safety technician) and payroll/accounting services (if not performed in-house).
Hungary	(i) Occupational health & safety services; (ii) payroll services (if not performed in-house); (iii) whistleblowing lawyer or other external whistleblowing system provider.
Kosovo	(i) Workplace risk assessment report; (ii) employee medical examinations .
Latvia	The most popular outsourced service is occupation health & safety system maintenance. However, any service needed for the employer can be outsourced, e.g., HR, accounting, legal, marketing, transport.
Lithuania	Employers are required to organise regular professional medical examinations for employees. There are no other mandatory requirements to use external service providers. However, the most common external services for companies are accounting, legal services, recruitment, and occupational health & safety services.
North Macedonia	Employers should prepare a safety statement, a workplace risk assessment, train employees, inspect the equipment they work with and perform periodic risk assessments of the workplace, and appoint a workplace health & safety professional under a written agreement.
Republic of Moldova	Medical, accounting, health & safety services, payroll.
Montenegro	Employers must provide employees with mandatory insurance covering workplace accidents, occupational and work-related illness, and medical examinations for employees who are assigned to jobs performed in atypical conditions or which entail greater risk exposure.

Poland	(i) Occupational medical check-ups performed by a healthcare provider; (ii) occupational health & safety services; (iii) payroll services (if not performed in-house) may include maintaining personnel files; (iv) PPK (mandatory pension plan).
Romania	Many employers choose to outsource payroll and occupational health & safety services.
Serbia	Employers are required to perform payroll services in-house or engage an external accounting service provider. An employer must provide: (i) occupational medical check-ups performed by a healthcare provider (if applicable); and (ii) occupational health & safety services, including health & safety trainings.
Slovakia	In addition to employment agreements, further operational contracts are recommended depending on the specific activities performed by the employer; generally, contracts covering standard finance, payroll, social security, occupational health & safety, HR, real estate, etc. should be considered. Employers typically conclude leases for business premises or purchase their own real property for performing their business activity.
Slovenia	(i) Occupational medical check-ups performed by a healthcare provider; (ii) occupational health & safety services; (iii) payroll services (if not performed in-house) may include maintaining personnel files.
Turkey	Mandatory occupational health & safety services, (high risk only if not performed in-house).
Ukraine	(i) Medical check-ups: the employer is obliged, at its own expense, to organise preliminary (upon hiring) and periodic (during employment) medical examinations of employees engaged in difficult jobs, jobs with harmful or dangerous working conditions, or those where there is a need for professional selection, as well as annual mandatory medical examinations of persons under 21; (ii) Labour protection: If there are 50+ employees, the employer must create a labour protection service. If there are less than 50 employees, the functions of the labour protection service can be performed by persons who have the appropriate training. If there are less than 20 employees, third-party specialists with appropriate training may be contractually engaged to perform the functions of the labour protection service. All other functions and services (such as payroll, accounting services) may be performed either in-house or outsourced.

Working hours

Albania	Full-time working hours comprise 40 hours per week performed over a five-day working week. For employees under 18, standard working hours cannot exceed 30 hours per week.
Bosnia and Herzegovina	Working hours can be organised on a full-time or a part-time basis. The standard full-time working week comprises 40 hours. Full-time work can be performed on five or six days in the week. Part-time work is shorter than full-time work.
Bulgaria	Standard working hours comprise eight hours per day and 40 hours per week performed over a five-day working week. Under some working hour systems, an employee can work up to 12 hours a day, but only 40 hours per week (or – extended time – 48 hours per week, but up to 60 days in a year; or – aggregated time – 56 hours per week for up to four months).
Croatia	Standard working hours comprise eight hours per day and 40 hours per week performed over a five-day working week. Working hours can be redistributed over a period of no more than 12 months. Redistributed working hours are not considered overtime.
Czech Republic	Standard weekly working hours comprise 40 hours per week performed over a five-day working week. Depending on the type of work performed, the length of the weekly working hours may differ. A single shift must not exceed 12 hours. Part-time work, flexible working hours or a working hours account system may be implemented (specific rules apply). Working hours may also be scheduled unevenly (differently than as a regular five-day work week). Working hours must be scheduled so that there is a minimum daily rest period of 11 hours between two shifts within 24 hours, as well as a weekly rest period of 35 hours. Exceptions may apply.
Estonia	Standard full-time working hours are eight hours per day or 40 hours per week. The maximum weekly working time for minors varies from 12 to 40 hours per week depending on the age of the minor
Greece	Standard working hours for employees working under a five-day working week are eight hours per day and 40 per week.
Hungary	Standard working hours comprise eight hours per day and 40 hours per week performed over a five-day working week. Under some working hour systems, an employee can work up to 12 hours a day and 48 hours per week.
Kosovo	Full-time working hours comprise 40 hours per week performed over a five-day working week.
Latvia	Normal working time is eight hours per day, 40 hours per week. Usually, the working week is from Monday to Friday.
Lithuania	Standard full-time working time is 40 hours a week (eight hours a day, Monday-Friday).
North Macedonia	Full-time work must not exceed 40 hours a week. A collective agreement (and in some special cases, the law) might provide minimum 36 hours of work performed per week full-time work. This particularly applies to jobs entailing a greater risk of injury or damage to health.

Republic of Moldova	Regular employee working hours cannot exceed 40 hours per week and eight hours per day. The maximum permissible working time, including overtime, should not exceed 48 hours per week, averaged over a reference period of up to four months.
Montenegro	Full-time employment comprises 40 hours per week (35 hours for minors) and eight hours per day. Collective agreements may specify working hours less than 40 hours per week. Part-time employment is allowed but cannot amount to less than one quarter of full-time employment (10 hours). This does not apply to company directors. Employees performing work that is extremely difficult, arduous, or detrimental to health are permitted to work shorter working hours proportionately to the detrimental effect on employee health or the ability to work, but no fewer than 36 hours per week. Such employees are not permitted to work overtime.
Poland	Standard working hours comprise eight hours per day and 40 hours per week on average performed over a five-day working week. Under certain working hour systems, an employee can work up to 12, 16, or 24 hours on specific days balanced by days off or shorter working on other days.
Romania	Normal working hours comprise eight hours per day and 40 hours per week. The maximum number of hours of work per week is 48 hours, including overtime. Employee working hours can be redistributed for a maximum period of four months or other agreed timeframe by way of a collective bargaining agreement.
Serbia	Standard working hours comprise eight hours per day and 40 hours per week performed over a five-day working week. Employee working hours can be redistributed for a maximum period of six months (or nine if specified in a collective agreement).
Slovakia	Standard working hours comprise eight hours per day and 40 hours per week performed over a five-day working week. Under certain working hour systems, employees can work up to 12 hours a day. Working time can be fixed or flexible. In some cases, employees may determine the working time themselves.
Slovenia	Standard (full-time) weekly working hours amount to between 36-40 hours per week. Daily regular working time comprises eight hours, including a 30-minute paid lunch break.
Turkey	Standard working hours per week should not exceed 45 hours; and unless otherwise agreed, this period must be equally divided among the working days of the week. The employee and the employer may agree on a varied distribution of working hours provided the workday does not exceed 11 hours and that the average weekly working hours of any employee within a two-month period does not exceed the standard weekly working hours. Overtime work should not exceed 270 hours per year.
Ukraine	Standard working hours are 40 hours per week under a five-day working week. Reduced working hours for certain categories of employees apply, e.g. for persons aged 16 to 18, and workers employed in jobs with harmful working conditions - maximum 36 hours per week, and for persons aged 14 to 16, no more than 24 hours per week. During martial law, working hours of employees occupied at critical infrastructure (defence sector, sustaining livelihood sector etc.) may be increased up to 60 hours per week, with proportional salary increases.

Overtime Rules

Albania	Overtime (exceeding eight hours or the extended working day if such is allowed) is permissible, but an employer cannot request more than 200 hours of overtime per year. On-call contracts are not regulated specifically, but employees can work and be paid hourly for the work performed.
Bosnia and Herzegovina	Permitted under exceptional circumstances. Employees can work eight hours of overtime per week in FBiH and 10 hours in RS. If the employee's overtime exceeds three weeks continuously or 10 weeks during the calendar year, the employer should inform the competent labour inspectorate about overtime work. Minors cannot work overtime under any circumstances. Pregnant women, mothers with children aged three or younger, single parents with children aged six or younger can work overtime if they express written consent.
Bulgaria	Possible in exceptional circumstances for employees other than those belonging to protected categories. Overtime cannot exceed three hours over two consecutive days, not more than six hours in a week, and up to 150 hours per year (unless otherwise agreed in a collective agreement but subject to a cap of 300 hours per year). Overtime entails an increase of basic remuneration of 50% for work performed on a working day, 75% for work on weekends, and 100% for work on public holidays (unless higher rates are agreed).
Croatia	Overtime is possible for an extraordinary increase in the volume of work or other similar cases of urgent need. It cannot exceed 50 hours per week (180 hours per year). Overtime is paid as a certain percentage of an employee's hourly rate as specified in an employee handbook.
Czech Republic	Only allowed under exceptional circumstances. Total overtime must not exceed eight hours in one week calculated over a 26-week reference period (a 52-week reference period may be agreed in a collective agreement) and 150 hours in any calendar year (unless the employer and employee agree on additional overtime work). Overtime must be compensated by payment of a premium of at least 25% of the employee's average earnings unless time off in lieu was agreed with the employee, if salary is not agreed considering a possible overtime work (additional limits apply). On-call time is possible provided the employer and the employee agree on it. Remuneration for on-call time depends on whether the employee eventually performs work.
Estonia	Any work performed outside the contractually set hours is considered overtime work. As a rule, the employer and the employee must conclude a prior agreement on each occasion that the employee starts working overtime. Exceptionally, the employer may require an employee to work overtime in cases such as force majeure, e.g. to deal with the consequences of a natural disaster or a production accident Overtime work must be compensated by paid time off in lieu (presupposed by law) or money. If the parties agree on monetary compensation, the employer must pay the employee for overtime work at a rate of at least 1.5 times the employee´s salary. Total working time (including overtime) cannot exceed on average 48 hours per seven-day period over a calculation period of up to four months.

Greece	Work exceeding the 40-hour limit and up to 45 hours per week constitutes overwork and is compensated with the employee's hourly wage increased by 20%. Work exceeding 45 hours per week or nine hours per day constitutes overtime and is only allowed in exceptional circumstances. Overtime is allowed for up to three hours per day and 150 hours per year. Lawful overtime is compensated with the employee's hourly wage increased by 40%. Overtime exceeding 150 hours per year (which requires approval from the labour authorities) is compensated with the employee's hourly wage increased by 60%. In case of illegal overtime, the employee is entitled to their hourly wage increased by 120%.
Hungary	The maximum amount of overtime an employer can request is 250 hours per calendar year, or 300 hours per calendar year if regulated by a collective bargaining agreement. Under a written 'voluntary overtime agreement' between the parties, the maximum overtime limit can be increased to up to 400 hours per calendar year. Stand-by and on-call is possible subject to certain conditions e.g., stand-by (in Hungarian: "*készenlét*") cannot exceed 168 hours per month and on-call (in Hungarian: "*ügyelet*") cannot exceed 24 hours per occasion (including ordered working time and overtime at the same day).
Kosovo	Overtime of up to eight hours per week if requested by the employer in certain situations. On-call contracts are not recognized by the Kosovan labour legislation.
Latvia	Overtime work is any work performed by an employee in addition to regular working time. It is allowed upon prior written agreement between the employer and the employee. The employee must work overtime upon the request of the employer in emergency cases set forth in the law. As to compensation, the supplement of 100% of the hourly or daily salary rate specified for the employee must be paid to him/her. Simultaneously with agreement on overtime work, the employee and the employer may agree that the supplement for overtime work is substituted with paid rest in another time period according to the number of overtime hours worked. It is not allowed to agree that the compensation for the overtime work is already included in the salary. Overtime work may not exceed eight hours on average within a seven-day period, which is calculated in the accounting period that does not exceed four months.
Lithuania	Overtime work during seven consecutive calendar days must not exceed eight hours, unless an employee agrees in writing to increase overtime work by up to 12 hours per week. The annual overtime limit is 180 hours; a higher limit may be agreed in a collective agreement. Overtime must be compensated at the rate of not less than 1.5 times the employee's salary. Overtime on a rest day or at night must be compensated at the rate of not less than two times the employee's salary. Overtime on a public holiday or a public holiday night must be compensated at the rate of not less than 2.5 times the employee's salary. An employee has also the right to choose the type of compensation for overtime, in the form of monetary payment or additional paid vacation. As of 1 January 2025, employers may only assign overtime work if they have received written consent from the employee.

North Macedonia	Overtime may not exceed eight hours per week on average (over three months) and a maximum of 190 hours per year, except for certain situations specified by law. Employers are obliged to provided prior written notice of overtime to the regional State Labour Inspectorate. As an exception, for work on projects of strategic national importance determined by law, and due to the need for continuity in work, overtime may last longer than eight hours per week and 190 hours per year, upon prior written consent by the employee.
Republic of Moldova	Overtime, together with normal daily working hours, cannot exceed 12 hours per day. The annual limit for overtime work is 240 hours per year with the consent of employee representatives. The payment rate for the first two hours of overtime is 150% of the normal hourly wage rate and double the normal hourly wage rate for overtime exceeding two hours. Overtime may be compensated with paid days/hours off within the next 30 calendar-day period.
Montenegro	Overtime work is allowed if there is an unexpected increase in the volume of work, *force majeure*, or other unexpected cases, and is announced by way of a written decision issued by an employer prior to commencement. The Labour Inspectorate must be informed in advance of the introduction of overtime. Readiness (on-calls) is not considered as working time, except the time that an employee on standby actually performs tasks, and the time they need to travel from their place of residence to their place of work. The employee's salary is increased for each hour spent on standby in the amount of 10% of the hourly rate, while the time that the employee on standby actually spends performing tasks is considered as overtime. Readiness cannot exceed 10 days per month, unless otherwise determined by the branch collective agreement, the collective agreement with the employer or an act of the Government of Montenegro.
Poland	Overtime (work over daily or weekly working limits) is possible in specific situations, with limited exceptions (e.g., pregnant employees) or upon the employee's consent (e.g., an employee raising a child up to eight years) or relaxed rules (for management). Overtime must be compensated by time off or by cash payment of 150% or 200% of the hourly rate. On-calls are possible but difficult to organize in practice since they may not affect the employee's right to daily and weekly rest and other limitations apply.
Romania	Overtime may be compensated with paid days off within the subsequent next 90 calendar-day period or if this is not possible (due to an increase in the company activity) or with a salary bonus amounting to a minimum of 75% of the base gross salary. On-call work is evaluated by Romanian courts of law by reference to European case law and is considered as working time in any period during which the employee is at the disposal of the employer, and they cannot use the respective time for private purposes.
Serbia	Overtime (work exceeding 40 working hours per week) is possible, but it cannot amount to more than eight hours per week and to 12 hours per day in total. Overtime is paid as a certain percentage of the hourly wage rate, prescribed by labour law, internal policies of the employer and/or the employment agreement, but no less than 26% of the base rate. The time that the employee spends performing activities at the employer's request during standby time is deemed to be part of working hours. Standby time and the amount of compensation for that activity are regulated by law, bylaws, or employment agreements.

Slovakia	Maximum overtime hours: eight hours per week and 400 hours per calendar year in total. The maximum overtime hours annually ordered unilaterally by the employer is 150 hours. There is also a possibility to agree on on-call duty: eight hours per week and 100 hours - unilaterally requested by the employer per calendar year in total. On-call on duty is allowed in reasonable cases and for certain tasks only.
Slovenia	Overtime must be requested in advance in writing and is allowed only for reasons specified by law. Overtime work may not exceed eight hours a week, 20 hours a month, or 170 hours a year. The working day may not exceed 10 hours. If an employee consents, overtime work may exceed this limit, but it must not exceed 230 hours a year. The employee is entitled to additional payment for overtime work. The amounts are specified in the applicable CBA. Overtime pay is usually 130-150% of an employee's regular hourly pay rate.
Turkey	Overtime (work exceeding 45 working hours a week) and working for extra hours (exceeding weekly working hours determined as below 45 hours) is possible with the employee's prior consent, with limited exceptions for management. Overtime work should not exceed 270 hours per year. Employees are entitled to 1.5 times the normal hourly rate or 1.5 hours of additional leave within six months for overtime work, and 1.25 times the normal hourly rate, or 1.25 hours of additional leave within six months for working for extra hours.
Ukraine	Overtime work, i.e., work beyond the prescribed duration of the working day, is generally not allowed. Employers may apply overtime only in exceptional cases established by law. Overtime must not exceed four hours for each employee on two consecutive days and 120 hours per year.

Employment Duration

	Probation period	Fixed-term employment
Albania	Up to 3 months, can be reduced or not applied by a written agreement or collective bargaining agreement.	The maximum cumulated duration of successive fixed-term agreements is 3 years, except for the first agreement, which can be longer.
Bosnia and Herzegovina	FBiH: Up to 6 months. RS: 3 plus 3 months.	In FBiH, fixed-term agreements can last up to 3 years, while in RS, they are limited to 2 years (with some exceptions). In RS, a fixed-term agreement must be based on objective reasons, such as a set deadline, the completion of a specific task, or the occurrence of a predetermined event If an employer concludes one or more consecutive fixed-term agreements for a period exceeding 3/2 years with an employee, such agreement is considered an indefinite-term agreement.
Bulgaria	Up to 1 month for fixed-term employment agreements with a duration up to 1 year and for all other employment agreements - up to 6 months (no extension is allowed).	Possible for: (i) temporary, seasonal or short-term activities, although the agreement may not exceed 3 years unless the law states otherwise; (ii) work that is not temporary, seasonal or short-term for a minimum period of 1 year (a shorter period is permissible if voluntarily requested by an employee in writing); (iii) the completion of a particular work assignment; (iv) for the replacement of an employee who is absent from work; (v) for staff leased through a temporary work agency. A breach of the relevant term results in conversion into an indefinite-term employment agreement.
Croatia	Up to 6 months (extension possible under the conditions prescribed by law, e.g., sick leave). Underperformance during the probation period constitutes grounds for terminating the employment agreement.	The duration of one or several (max. 3) consecutive fixed-term employment agreements may not exceed 3 years. An objective reason justifying the conclusion of a fixed-term employment contract, which must be specified in the contract, includes replacing a temporarily absent employee and performing a job whose duration is limited by a deadline or the occurrence of a specific event due to the nature of its execution.

	Probation period	Fixed-term employment
Czech Republic	Up to 4 months (8 months for a managerial employee). Extension possible upon mutual agreement if agreed in writing during probation period.	Limited to a maximum of 3 years and can only be repeated or extended twice. If employment is agreed to replace an absent employee during maternity, paternity and parental leave, it may be repeated without limit. The total duration may not exceed 9 years.
Estonia	The probation period may not exceed 4 months. The probation period is extended by the duration of any time the employee spends away from work. In the case of a fixed-term contract of less than eight months, the probation period may not exceed more than half the duration of the contract.	Limited to a maximum of 5 years and possible only if justified by the circumstances (temporary increase in work volume, seasonal work, long-term absence of another employee). If a third successive fixed-term contract is concluded in a 5-year period or a fixed-term contract is prolonged twice in a 5-year period, the contract is deemed to have been for an indefinite term from the start.
Greece	Up to 6 months, if agreed between the parties to an indefinite-term contract. In the case of fixed-term contracts, it is also possible to include a probationary period, on condition that it does not exceed ¼ of the total duration of the contract and a maximum of 6 months.	The fixed duration of a contract must be justified by the circumstances. If the total duration of consecutive fixed-term contracts exceeds 3 years or the number of renewals exceeds 3 within a 3-year period, the contract is presumed to be of indefinite term.
Hungary	Up to 3 months or 6 months if regulated by a collective bargaining agreement. Parties need to agree on this in the employment agreement. If renewing a fixed-term employment or reestablishing it re-within 6 months of its termination, no probationary period may be specified in the same or a similar position. In the case of fixed-term employment of less than 1 year, the 3-month probationary period is pro-rated.	Up to 5 years, including any agreement renewal or extension (a cumulative maximum). An extension or agreement renewal within 6 months from the termination date is possible subject to the legitimate interest of the employer.
Kosovo	Should not exceed 6 months.	The longest permissible duration for a fixed-term employment agreement is 10 years.

	Probation period	Fixed-term employment
Latvia	The maximum probation term is 3 months, excluding temporary employee incapacity and other justified absence. In a collective agreement concluded with a trade union it is allowed to agree that the maximum length of the trial period can be up to 6 months, however, in such case the employees must be provided with some other benefit to compensate the extended probation period.	The maximum period for a fixed-term employment contract is 5 years, including all extensions.
Lithuania	An employment contract may include a probation period. The probation period may not exceed 3 months. When a fixed-term contract is concluded for a period of less than 6 months, the probationary period must be proportionately shorter to the duration of the contract (less than 3 months). If an employment contract incorporates a probation period, both the employer and the employee, can terminate the contract during the probation period with 3 business days' written notice (and no severance pay). If an employee continues working after the end of the probation period, the employment contract may only be terminated in accordance with the general rules on termination.	Fixed-term employment contracts may not exceed 2 years (with several exceptions where the maximum duration is 5 years). Fixed-term employment contracts are allowed for temporary and permanent positions. The number of fixed-term employment contracts concluded for permanent positions must not exceed 20% of all employment contracts concluded at the company. Employees working under fixed-term contracts are subject to the same social guarantees as employees working under an employment contract of an indefinite duration.
North Macedonia	Up to a maximum of 4 months, (extension possible only as an exception)	Employment under a fixed-term agreement is possible, but the agreement becomes an indefinite-term employment agreement once 5 years of fixed-term employment have elapsed.
Republic of Moldova	The probation period is up to 6 months maximum. In case of unqualified employees, the probation period cannot exceed 30 days. For a fixed-term employment agreement of between 3-6 months, the probation period is a maximum of 15 calendar days, and 30 calendar days if the employment term exceeds 6 months.	An individual employment agreement is normally concluded for an indefinite-term. Only in certain cases is it allowed to sign an employment agreement for a fixed-term, and only for up to a maximum of 5 years.
Montenegro	Up to 6 months, without the possibility of an extension (except for a crew member of a deep-sea merchant marine vessel, where the probation period may last until the ship's return to the main harbour).	Possible for no longer than 24 months in total. A fixed-term employment agreement becomes an agreement concluded for an indefinite-term if the employee continues to work after the expiry of the fixed term.

	Probation period	Fixed-term employment
Poland	As a rule, from 1 to 3 months depending on the duration of the employment contract that the parties plan to sign after the probationary period.	As a rule, possible for no more than 33 months in total and no more than 3 fixed-term agreements may be concluded.
Romania	Only one probation period is allowed, and it may not exceed: (i) 120 calendar days for management positions, (ii) 90 calendar days for non-managerial positions, and (iii) 30 calendar days for employees with disabilities. For fixed-term employment agreements, a probation period of between 5-45 working days may be agreed, depending on the duration of the agreement.	Open ended agreements is the general rule for employment agreements. A fixed-term employment agreement may only be concluded in those cases expressly permitted by law. Such agreement cannot exceed 36 months, including subsequent extensions, and the same parties may enter into no more than 3 individual fixed-term employment agreements, out of which the following 2 cannot exceed a 12-month period, each.
Serbia	Up to 6 months (no extension possible).	Possible for up to 24 months; In certain cases, permitted by law, a fixed-term employment agreement can run for more than 24 months.
Slovakia	A probationary period up to 3 months may be agreed in the employment agreement, or alternatively up to a maximum of 6 months for managers under the direct supervision of a statutory body, or a member of a statutory body, or a manager under the direct supervision of the manager. In case of fixed-term employment relationships, the probationary period cannot exceed half of the period agreed for the duration of the fixed-term employment relationship.	Fixed-term employment agreements can be agreed for a maximum of 2 years and extended or renegotiated no more than twice within 2 years.
Slovenia	Up to 6 months, may be extended for temporary absence from work.	Only for reasons specified by law and for such period as necessary for the work to be performed, but no longer than 2 years for the same work, however, some exceptions apply. If a fixed-term agreement was concluded or extended in contrary to the law, the employee has the right to request its conversion into an indefinite-term agreement.
Turkey	Up to 2 months, can be reduced or not applied by a written agreement, and increased up to 4 months by a collective bargaining agreement.	Possible only in the following limited circumstances: (i) for work lasting for a definite duration (project-based work), or (ii) if an objective reason requiring a fixed-term arrangement exists (hiring someone to replace an employee going on maternity leave). Cannot be extended unless a material reason arises; if extended, it will be considered an indefinite-term agreement.

	Probation period	Fixed-term employment
Ukraine	Up to 3 months (1 month – for workers), and in specific cases and upon union agreement, up to 6 months. The law provides categories of persons for whom a probationary period does not apply (persons under 18, pregnant women, etc.). However, during martial law the probation period may be established for any category of employees.	A fixed-term employment contract is concluded where the employment relationship cannot be established for an indefinite period, given the nature of the job, or the conditions for its performance, or the interests of the employee, and in other cases specified by law.

Annual Leave

Albania	Minimum four weeks per calendar year. If the employee has not completed a full year of work, the amount of annual leave is determined based on the duration of the employment relationship.
Bosnia and Herzegovina	20 working days minimum, but no more than 30 working days per year (additional days available in specific cases regulated by law or internally). It can be used in two stages – the first one should be used without interruption for at least 12 working days in a calendar year, and the second no later than 30 June of the following year.
Bulgaria	Minimum of 20 working days of paid annual leave, additional days available in specific cases by operation of law. Carry-over for no more than two years, cash compensation only permitted for termination of employment.
Croatia	Four weeks minimum paid annual leave. Longer annual leave can be provided in an employee handbook (based on education, duration of service, number of children etc.) The employee has the right to use two weeks' leave continuously. The remaining part must be used by 30 June of the following year.
Czech Republic	Four weeks minimum paid annual leave per calendar year and such leave should, as a rule, be used by the end of the calendar year in which it accrues.
Estonia	Minimum of 28 calendar days per year. 14 calendar days (including two weekends) must be used continuously once. Unused calendar leave is carried over but expires at the end of the year following the year during which it was earned.
Greece	The minimum annual leave for employees working under a five-day working week ranges from 20 to 26 days, depending on the length of service.
Hungary	The basic leave entitlement is 20 working days per calendar year. Supplementary leave available depending on age, as well as for employees under 18, employees raising a child under 16 years of age, employees working underground on a permanent basis, employees spending at least three hours a day in a workplace exposed to ionizing radiation, paternity leave, parental leave, leave for disabled employees, people entitled to disability benefits or benefits for the blind. No possibility to carry over leave (with some exceptions), cannot be exchanged for compensation except upon termination of employment when accrued untaken holiday must be compensated.
Kosovo	At least four weeks per calendar year with one more day added for every five years of employment.
Latvia	An employee is entitled to at least four calendar weeks of the annual paid leave (usually – 20 working days + four weekends) whereas at least two calendar weeks of the annual paid leave have to be used by the employee successively.

Lithuania	The basic right is to 20 working days of paid annual leave each year if the employee regularly works five days per week. If the employee regularly works six days per week, the entitlement is 24 working days annual leave. This is increased to 25 working days (in the case of a five-day working week) and to 30 working days of annual leave (in the case of a six-day working week) for minors under 18 years, single parents raising a child under the age of 14 or a disabled child under the age of 18 and disabled employees. Specific groups of employees (those working in hazardous conditions) have an extended annual leave entitlement. Additional annual leave is also provided for employees with long uninterrupted employment (more than 10 years) for the same employer.
North Macedonia	20 or 26 working days per calendar year depending on years of service, working conditions and other criteria.
Republic of Moldova	28 calendar days, excluding public holidays. Unused annual leave does not expire. Employers are obliged to pay compensation for all days of unused leave upon termination of employment and, in certain cases, if an employment agreement is suspended. All employees benefit from annual leave every calendar year. By exception, the annual leave may be partially deferred to the next year, subject to the employee's consent. Nonetheless, at least 14 calendar days of leave must be taken in the current year by the employee. It is prohibited to delay annual leave for more than two consecutive years.
Montenegro	At least 20 working days, i.e. 24 working days for employees working six days a week; employees under 18 are entitled to at least 24 working days, while an employee who works reduced hours (in a high-risk position) is entitled to at least 30 working days annual leave.
Poland	20 or 26 working days for an FTE per calendar year (pro rata if not employed for the full year), depending on education and employment record. As a rule, unused days are carried over.
Romania	20 working days of annual leave per year are guaranteed by law, but parties are free to negotiate for more days. Annual leave unused for justified reasons must be granted within 18 months of the year following the one in which the right to annual leave was acquired.
Serbia	20 working days per calendar year, increased based on mandatory criteria. When used in stages, the first stage must be at least two weeks. The remaining part must be used by 30 June of the following year.
Slovakia	Four weeks of annual leave per year. For employees aged 33+, as well as those permanently caring for a child, the statutory annual leave entitlement is five weeks.
Slovenia	Minimum four weeks per year (the minimum number of days of annual leave depends on the distribution of working days within the week), of which at least two weeks should be consumed in succession. Some categories of employees are entitled to extra leave. Employees are entitled to 100% of their wages during annual leave and to an annual leave holiday allowance in an amount equal to at least the minimum wage.
Turkey	Employees working for the same employer for at least one year are entitled to annual leave, the timing of which will be decided by the employer according to workload. Minimum annual leave entitlements for an employment term of (i) less than 1 year: none, (ii) 1-5 years (including 5 years): 14 days, (iii) 5-15 years: 20 days, (iv) more than 15 years (including 15 years): 26 days.
Ukraine	Annual basic leave is granted to employees after working at least six consecutive months for a duration of at least 24 calendar days per working year, calculated from the date the employment contract is concluded. Increased leave may apply for certain categories of employees.

Sick Leave

Albania	(i) Employees taking care of dependents enjoy several benefits: up to 12 days of paid leave per year, (ii) if dependent children are up to three years old, up to 15 days of paid leave per year, provided that the sickness of the children is proven by a medical report, and (iii) additional unpaid sick leave of up to 30 days.
Bosnia and Herzegovina	Must be confirmed by a medical certificate. FBiH: 80% of the salary earned in the month preceding the sick leave (cannot be lower than the minimum salary for the month for which the compensation is computed). Sick leave is compensated at 100% for: (i) injury at work or occupational disease; (ii) illness and complications caused by pregnancy and childbirth; (iii) tissue and organ transplants for the benefit of others person. RS: Compensated at 70% - 90% of the salary earned in the month preceding the sick leave. Sick leave is compensated at 100% for: (i) injury at work or occupational disease; (ii) illness and complications caused by pregnancy and childbirth. The employer pays for the first 42 days of sick leave in the FBiH and 30 days in the RS, and after that period, the employer can request a refund from the competent authority.
Bulgaria	Must be confirmed by a medical certificate and is compensated: (i) the first two days by the employer at 70% of average daily remuneration; (ii) thereafter, by social security at 80% of average daily remuneration, or 90% for a workplace accident or occupational disease. Different rules apply for pregnancy and maternity. Different certificates required for sick leave exceeding one month.
Croatia	Must be confirmed by a medical certificate. The first 42 days of sick leave are paid for by the employer. After that the state pays for the sick leave (the salary compensation cannot be less than 70% of the salary compensation base).
Czech Republic	Must be confirmed by a medical certificate. The first 14 calendar days are compensated for by the employer at 60% of the employee's average earnings with special calculations rules
Estonia	Must be confirmed by a medical certificate. The first three working days of illness are unpaid. From the fourth working day of illness, the employee is entitled to receive compensation equal to 70% of a day's average salary from the employer up to and including for the eighth working day of illness. Thereafter the absent employee is compensated at the rate of 70% of their average salary by the Estonian Health Insurance Fund. An employer may voluntarily pay additional compensation to the employee such that the total compensation received does not exceed the employee's average salary. In such a case, the payments are exempt from social tax.
Greece	Employees prevented from work due to sickness are entitled to their normal remuneration, provided they have been employed for at least 10 days. This entitlement does not last for the entire period of absence and is subject to the following limits: (a) if the employee has not completed one year of service, they are entitled to payment for half a month's absence; (b) if the employee has completed one year of service, they are entitled to payment for one month of absence. The employer is entitled to deduct from the above any amounts that the employee received from e-EFKA (national social security system) in accordance with the law.

Hungary	15 sick leave days per calendar year, during which time employees receive 70% of their absence fee (paid by the employer). Afterwards, the state will pay sick pay of 50-60% of the employee's average salary.
Kosovo	Up to 20 working days per year. For an absence due to illness lasting more than three days, the employer is entitled to request a medical certificate from the employee.
Latvia	When an employee is not capable of working due to sickness, he/she is granted a doctor's certificate certifying this fact. The employer must pay a sickness benefit to the employee starting from the second to the ninth day of the sickness. The sickness benefit is calculated for the days the employee should have been working. Starting from the 10th day of sickness the sickness benefit is paid by the state.
Lithuania	Employees must obtain a medical certificate of incapacity to work to receive this benefit. The sickness benefit during the first two days of the employee's incapacity is paid by the employer and is from 62.06% to 100% of the employee's average salary. Sickness benefit is paid by the state social insurance fund from the third day of incapacity until the person is able to work or sickness is replaced by disability. The amount of sickness benefit paid by the state social insurance fund is 62.06% of the employee's insured income (subject to statutory thresholds). It should be noted that the maximum amount of the insured income of the employee for calculating sickness benefit pay cannot exceed twice the national average monthly wage of the two quarters preceding the month of entitlement.
North Macedonia	The employer pays salary compensation if the employee is unable to work due to sickness or injury for up to 30 days. If the absence lasts more than 30 days, the salary compensation is paid by the Health Insurance Fund.
Republic of Moldova	Sick leave is granted based on a medical leave certificate confirming inability to work. Compensation for sick leave is paid by the state and for a period not exceeding 180 days per calendar year. In grievous cases, it can be paid for an additional 30 days, up to 210 days.
Montenegro	Must be confirmed by a medical certificate. The salary compensation is calculated based on the average salary of the preceding 12 months; compensation during a temporary incapacity for work is determined in the amount of at least 70% of the compensation base (for occupational disease, workplace injury, during pregnancy, donation of blood tissues and organs, certain diseases and, for certain disabilities 100%).
Poland	Must be confirmed by a medical certificate and is compensated at 80% or 100% in some cases of the employee's salary. To some extent financed by the employer and later the state takes over.
Romania	Sick leave entitles an employee to an allowance of 75% of average monthly wages, calculated based on their average wages over the six months preceding the period of work inability. The allowance is paid by the employer, but apart from the payment for the first five days of the inability to work, it is reimbursed to the employer from social security funds.
Serbia	Must be confirmed by a medical certificate and is compensated at 65% or 100% in some cases. During the first 30 days, it is covered by the employer. Afterwards, the employer is reimbursed by the health insurance fund.

Slovakia	Sick leave is regulated by law, and the sickness benefit for the first three days corresponds to 25% of the daily assessment base: For four -10 days of sickness, 55% of the daily assessment base. From the 11th day up to maximum52 weeks, the sickness benefit is payable through the public social security system. During the first 10 days the sickness benefit is provided by the employer. The confirmation on the work incapability must be provided by the treating doctor.
Slovenia	For the first 30 business days of sick leave, the employer covers the wage compensation (illness or injury not related to work – 80% of the employee's salary, illness or injury related to work – 100% of the employee's salary). For a longer absence from work, the employer pays wage compensation, but the compensation is covered by health insurance.
Turkey	Must be confirmed by a medical certificate. Financed by the employer (100% of the employee's salary) for the first two days of sick leave and later the state takes over.
Ukraine	Sick leave is granted based on a medical certificate attesting to an employee's inability to work. The first five days of temporary disability are paid by the employer; the rest are paid from insurance funds from the Pension Fund of Ukraine. The employee's average daily wage and their employment insurance record are considered when determining the amount of sick leave payment.

Employment Termination

Albania	During the first three months of employment, considered a probationary period, each party may terminate an employment agreement upon serving at least five days' notice to the other party. The following notification periods apply for each party (employer or employee) that intends to terminate an employment agreement after the probationary period: (i) two weeks during the first six months of employment; (ii) one month for six-24 months; (iii) two months for two to five years; and (iv) three months for more than five years. Such terms are suspended during disability, maternity leave or during holidays granted by the employer and resume upon the expiry of such suspension. During the notice period, an employee is entitled to at least 20 hours of paid leave per week to seek another job. The employer cannot unilaterally amend the conditions of employment which are key to the employment relationship.
Bosnia and Herzegovina	(i) Termination with notice – in writing, in case of economic, technical, or organisational reasons, or if an employee cannot perform his/her work duties. This termination is possible if the employer cannot deploy the employee in other jobs and train or qualify him/her to perform different jobs. (ii) Termination without notice – if the employee has committed a severe offence or a severe breach of duties, which are of such a nature that the employer cannot be expected to continue with his/her employment. The employee can terminate an employment agreement at any time without stating the reasons but is obliged to comply with the notice period. The notice period does not have to be respected if the employer has committed a severe offence. Termination is possible by the mutual agreement of both parties.
Bulgaria	(i) Termination with service of notice (one to three months) in writing, but an employer must provide reasons (of the kind indicated by law) for an indefinite-term agreement. For fixed-term agreements, termination is upon three months' notice. Both parties may terminate a probation period for convenience. (ii) Termination without notice – both parties may terminate the employment without notice (immediate effect) in those cases indicated by law.
Croatia	(i) Termination by mutual agreement in writing; (ii) termination with service of notice in writing – the employer must provide a legitimate reason for dismissal; (ii) termination without notice – both parties may terminate employment without notice (immediate effect) for gross violations of duties or other important facts. An employment contract may be extraordinarily terminated only within 15 days from the date of knowledge of the fact on which the extraordinary termination is based. The conditions of employment can only be changed by mutual agreement and not unilaterally by the employer.

Czech Republic	(i) Written termination agreement concluded by both parties; (ii) an employee may serve a termination notice in writing for any reason or without any reason – employers must provide a reason specified by law (organisational changes, health-related reason, qualification-related reason, breaches of employee's duties, gross violation of a prescribed unfit employee regime); (iii) immediate termination – the employee may terminate their employment with immediate effect in limited cases set forth in the Czech Labour Code. The employer may terminate employment with immediate effect if an employee breaches their duty in a particularly gross manner (or for the employee's imprisonment – subject to further conditions); (iv) termination during the probation period – by either party for any reason/without a reason. Subject to further conditions, the employer may and under certain circumstances must unilaterally transfer the employee to another work position.
Estonia	Employment can be terminated by: a) mutual agreement; b) the employer for cause (in case the employee has breached the employment contract or law, in case the employee's health status does not allow them to continue working); c) layoff; d) the employee, either for cause or ordinarily. Barring exceptional circumstances, both the employer and employee must give advance notice of termination with the employer's notice period dependent on the employee's seniority. Failure to follow a notice period does not make termination illegal but must be compensated. The employer must give reasons for termination and generally warn the employee at least once and give them the opportunity to better themselves. A termination must be in a form reproducible in writing meaning that an e-mail or the like is sufficient. Fixed-term contracts usually terminate when they have reached the end date.
Greece	Employers terminating indefinite-term employment agreements must provide a written termination letter and pay a minimum severance indemnity based on length of service. No prior notice of termination is required, but if such statutory notice is given the employer is entitled to pay half of the severance indemnity that would be due in case of termination with immediate effect. The law does not set out a specific list of reasons which allow to terminate indefinite term agreements, however, such reasons cannot be abusive. Fixed-term agreements expire automatically upon their agreed expiry date without prior notice or payment of severance indemnity. Early termination is possible only for serious cause.
Hungary	(i) Termination with notice period: Must be based on lawful grounds as expressly specified in the applicable laws, which vary for fixed-term and indefinite-term employment agreements and includes, e.g., reasons related to lack of skills, behaviour of the employee and operation of the employer. No reasoning is needed if the employee is retired or is an executive employee. The reason for termination must be clear, true, and reasonable. Several other rules apply under applicable laws. (ii) Termination with immediate effect: for either: (a) a material breach of a substantial obligation arising from the employment relationship, wilfully or with gross negligence, or (b) other behaviour which makes the maintenance of employment impossible, (c) both parties may terminate the employment relationship during the probationary period without reasons or (d) the employer can terminate the fixed-term employment relationship without reasons subject to certain financial consequences.

Kosovo	The employee must be notified of termination: (a) 30 days prior to the day before it becomes effective if the duration of the employment is from six-24 months, (b) 45 days from two-10 years, and (c) 60 days in advance if more than 10 years; (ii) termination without prior notice is possible for repeated gross misconduct, breach of employment obligations, and unsatisfactory performance in spite of written warnings being issued; (iii) an employment agreement can be terminated by an agreement (in writing) between the employer and the employee. The decision to terminate an employment agreement must be given in writing and should include the reasons for dismissal. The employer cannot unilaterally amend the conditions of employment, which are key to the employment relationship.
Latvia	Employment can be terminated by: (i) concluding a mutual termination agreement (which always is the most advisable option; (ii) employer's termination notice (in case the employee has breached the employment contract) or law, due to redundancy or in case the employee's health status does not allow him/her to continue working; (iii) the employee submits his/her termination notice. In all termination cases processes must be documented and usage of electronic signature is limited. Fixed-term contracts usually terminate when they have reached the termination date.
Lithuania	(i) agreement between the parties; (ii) expiry of a fixed-term employment contract; (iii) request by the employee; (iv) reasons outside the employee's control, e.g. the employee may give notice if the employee is not provided with any work during his/her contractual working hours for over 30 successive days or over 45 days in aggregate in the last 12 months, as well as if the employee is not paid his/her full work pay (monthly wage) for over two successive months through no fault on the part of the employee; (v) at the initiative of the employer (in the absence of the employee's fault), if there are serious grounds for terminating the contract, provided the employee receives the requisite termination notice. Under the Labour Code, serious grounds are: (a) the employee's function becomes redundant; (b) unsatisfactory work results; (c) the employee's refusal to accept new employment conditions (except cases of salary reduction); (d) the employee's refusal to be transferred in the case of a business transfer; (e) the court's or the employer's body have adopted a decision to wind up the employer, e.g., a decision to liquidate the employer; (vi) at the initiative of the employer when the employee is at fault, e.g. theft from the employer or material breach of work regulations such as absence from work throughout the day/shift without any substantial cause etc; (vii) at the employer's initiative for any other (non-discriminatory) reason by giving three business days' notice and upon payment of severance compensation of not less than six months' average salary. Dismissing employees on discriminatory grounds is strictly prohibited. Dismissal at will is also prohibited for employees who are pregnant or are on maternity, paternity or childcare leave.

North Macedonia	The employment agreement can be terminated upon the expiry of the period for which it was concluded for fixed-term agreements; upon the death of the employee or the employer (natural person); due to proceedings by which the employer ceased to exist in accordance with the law; by mutual agreement; by a notice of dismissal; by a court judgement; or in other cases specified by law. An employer may only terminate an employment agreement if there is a justified reason for termination related to the employee's conduct (personal reason), due to a violation of work regulations and discipline or work responsibilities (fault reason), or if the reason is based on the needs of the employer's operations (business reasons). If the employee terminates an employment agreement, the notice period is one month, and in some cases specified by law no notice is needed. (i) Termination with notice in writing, but the employer must provide reasons for indefinite-term agreements. (ii) Termination without notice – the employer may terminate an employment relationship without notice (immediate effect) in the cases set out by law. This applies to gross violations of duties (alcohol at work, unjustified absences).
Republic of Moldova	Termination by: (i) dismissal (at the initiative of the employer); (ii) resignation (at the initiative of the employee); (iii) termination by mutual agreement; or (iv) in circumstances that do not depend on the will of the employer or the employee (term expiry, death of the employee, a court order on the nullity of the employment agreement, and other cases provided by law). The employment agreement may only be amended by mutual agreement, save for a few exceptions expressly provided by law.
Montenegro	(i) By force of law; (ii) by agreement between the employer and employee (in writing and notarised); (iii) by termination of the employment agreement by the employer with a minimum 30-day notice period, if prescribed by law, or (iv) by termination of the employment agreement by the employee with a minimum 30-day notice period, unless otherwise agreed by the parties (notice must be in writing and notarised). The employer is not entitled to unilaterally change the employment conditions. However, if the employee refuses to sign an annex to the employment agreement transferring them to other workplace, place of employment or changing the salary, the employer is entitled to unilaterally terminate the employment agreement.
Poland	(i) Termination with notice by both parties is possible, but the employer must provide reasons (except for terminating a probationary period contract). (ii) Termination without notice – both parties may terminate employment without notice (immediate effect) in the cases set out by law. This applies to gross violations of duties (alcohol at work, unjustified absences) or long absences. (iii) The employer (but not the employee) may also unilaterally change the terms of employment with notice (reasons are required, special protection may apply) and if the employee disagrees to continue employment under the revised terms, the notice of change transforms into a definite termination of employment. Special protection applies to certain categories of employees (pregnancy, pre-retirement protection etc.).

Romania	Termination by: (i) mutual agreement of the parties (usually accompanied by severance pay) and (ii) dismissal for inadequate performance, (iii) physical or psychological, (iv) disciplinary misconduct, or (v) redundancy. The employer must observe a notice period of at least 20 working days (for redundancy/inadequate performance). An employee who resigns must provide the employer with at least 20 working days' notice for regular positions and at least 45 working days for management positions. An individual employment agreement may be unilaterally amended by the employer only by delegation, secondment or by temporarily changing the place and type of work in exceptional circumstances (force majeure, as a disciplinary sanction or as a measure to protect the employee).
Serbia	The termination procedure is strict and formal. Employment is always terminated by a written document (agreement or resolution). For unilateral termination by the employee, 15-30 days' notice is required. For unilateral termination by the employer, the procedure depends on the grounds for dismissal. Employment may be terminated if the employee refuses to conclude an annex to the employment agreement in terms of law.
Slovakia	An employment relationship may be generally terminated by a mutual termination agreement. An employee may unilaterally terminate employment by service of notice for any reason or without stipulating any reason. An employer may unilaterally terminate employment by service of notice solely based on the reasons strictly prescribed by law. Immediate termination of employment by an employer is only permitted in cases where an employee grossly violates work discipline or if the employee is lawfully convicted of an intentional crime. The working conditions agreed bilaterally between the employer and the employee may only be amended by the mutual agreement of the employer and the employee.
Slovenia	An employment contract can be terminated: (i) upon the expiry of the period for which it was concluded, (ii) upon the death of the worker or a natural person employer, (iii) by agreement, (iv) by ordinary or extraordinary dismissal, (v) by a court judgement, (vi) in cases as provided by the Employment Relationship Act and (vii) in other cases provided by law. Both, ordinary and extraordinary dismissal, need to be given in writing and the employer needs to explain, in writing, the actual reason for the dismissal. Reasons for ordinary dismissal (dismissal with a notice period): (i) cessation of the need to perform certain work (business reason); (ii) employee incompetence; (iii) violation of employee obligations (misconduct); (iv) incapacity for work due to disability, and (v) unsuccessful completion of the probation period. Reasons for extraordinary dismissal (no notice period) are determined for the most serious breaches of employment obligations and listed exhaustively in the Employment Relationship Act. The minimum notice periods are determined by law and depend on the employee's years of service with the employer and the reason for dismissal. Employees are entitled to severance pay for regular dismissal for business reasons or employee incompetence. The amount of severance pay depends on the employee's length of service and their average monthly salary. Special protection against dismissal is granted to certain categories of employees.

Turkey	Both parties may terminate during the probational period. Lawful unilateral termination of an employment agreement by the employer requires: (i) a valid reason (providing notice period or pay in lieu of notice) relating to underqualification and/or misbehaviour or the requirements of the workplace or the work, or (ii) a just cause (with immediate effect) for severe reasons which are strictly set out by law. The employee may terminate: (i) for any reason by providing a notice period or pay in lieu of notice or (ii) due to a just cause (with immediate effect) for severe reasons which are strictly set out by law. Termination by mutual agreement is possible but usually requires payment of severance pay and an additional payment of at least four months' salary. Unilateral changes can only be made in the terms & conditions that have not been agreed but have been granted unilaterally by the employer (assuming that the repeated granting of such conditions has not established a so-called company practice). In addition: (i) the employer may only make substantial changes in the employee's employment conditions (e.g., salary, bonus, working hours, duties, social rights, etc.) by notifying the employee in writing; and (ii) changes, which are not accepted in writing by the employee within six workdays, will not be binding for the employee. There is no distinction as to whether the substantial change is in favour or to the detriment of the employee. Therefore, for all kinds of substantial changes, the employee's written consent is required (in practice, it is accepted that the employee's consent is not required only in cases where there is no doubt that the substantial change is in favour of the employee, such as applying a regular, e.g. annual, increase in the employee's salary).
Ukraine	The employment contract can be terminated: (i) by mutual agreement: may take place at any time at the initiative of either party; (ii) at the initiative of the employee: in general, the employee must give the employer two weeks' prior written notice of such termination, unless there is a reasonable excuse; (iii) at the initiative of the employer: provided that there is one of the reasons specified by law for such termination, absenteeism, systematic non-performance by the employee without valid reasons of work duties, etc.; and (iv) in circumstances that do not depend on the will of the employer or the employee (term expiry, death of the employee, court verdict on imprisonment or another punishment that excludes the possibility to continue the work etc). Special protection applies to certain categories of employees.

Collective Redundancies

Albania	The employer should notify trade unions in writing about the reasons for the collective redundancy, the number of the employees normally employed, and the timeline according to which these redundancies will take place. The employer is required to hold consultations with trade unions, or if there is no union, with the respective employees, to reach agreement. If an accord is achieved within 30 days from the notice period, the employer sends a written notice to the respective ministry regarding the collective redundancies planned to take place. If no agreement is reached, the ministry should assist the parties in reaching an agreement within 30 days of the date the ministry is notified of the end of the consultations with the employee unions or employees.
Bosnia and Herzegovina	FBiH: Employers with 30+ employees intending to terminate the employment agreement of at least five employees for economic, technical, or organisational reasons in the next three months, are obliged to consult with the works council and the trade union. RS: The employer must create a redundancy program if, due to technological, economic, or organizational reasons, they expect a reduction in the need for permanent employees within 90 days, affecting at least: (i) 10 employees for employers with between 30 and 100 permanent employees; (ii) 10% of employees for employers with 100 – 299 permanent employees; (iii) 30 employees for employers 300+ permanent employees
Bulgaria	Special rules apply to employers with 20+ employees, involving payment of severance, 45-30 days' notices to trade unions, employee representatives and the Bulgarian Employment Agency, and consultation process.
Croatia	If within a 90-day period, the need to employ at least 20 employees ceases, the employer is required to consult with the works council to eliminate or reduce the need for termination of employment. Redundant employees may not be dismissed within a 30-day period from the notification to the Croatian Employment Service (CES). This deadline may be extended by the CES by an additional 30 days.
Czech Republic	If an employer makes collective dismissals for organisational reasons within a 30-calendar day period of (i) 10 employees (if there are 20-100 employees); (ii) 10% of the employees (if there are 101-300 employees); (iii) 30 employees (if there are 300+ employees), special rules on collective dismissals apply. These include the obligation to inform trade unions/works councils or employees prior to dismissals, to notify the Labour Office and to prepare a written report
Estonia	If a number of employees above a specified threshold are collectively laid off within a 30-day period for economic reasons, the dismissal is classified as a collective dismissal. In the event of a collective dismissal, the employer must follow a procedure prescribed by law to properly inform and consult with employees, representatives of the employees, and the Unemployment Insurance Fund. The collective redundancy thresholds are: (i) five employees in an enterprise where the average number of employees is up to 19; (ii) 10 employees in an enterprise where the average number of employees is 20–99; (iii) 10% of the employees in an enterprise where the average number of employees is 100 to 299; (iv) 30 employees in an enterprise where the average number of employees is 300+.

Greece	Collective redundancies are made by employers for reasons that do not relate to the individual employees dismissed and exceed the following limits per calendar month: (i) six redundancies for employers with 20 to 150 employees; or (ii) 5% of staff (and up to a maximum of 30 redundancies), for employers with 150+ employees. Before proceeding with collective redundancies, the employer must enter into a special information and consultation process, which includes providing all useful information to the employee representatives, the (possible) adoption of a social plan, and submitting documentation to the competent authorities.
Hungary	Special rules apply if the employer, for reasons related to its operations, within a 30-day period, intends to terminate the employment of: (i) at least 10 employees if the total average number of employees is between 21-99, (ii) at least 10% of the employees if between 100-299; (iii) at least 30 employees if 300+. Special rules include payment of additional severance and consultation and notification processes.
Kosovo	The employer should: (i) notify the employees and the trade union one month in advance about the number of employees to be discharged and the measures for alleviating the consequences of doing so; (ii) pay severance on the date of termination to the employees who have concluded indefinite-term employment agreements in the amount of between one to seven monthly salaries (depending on years of service).
Latvia	A collective redundancy situation from the perspective of law is the same redundancy of employees but with some additional obligations from the employer's side: (i) to inform and consult with employee representatives and (ii) to notify the relevant Latvian state authority 30 days in advance before issuing employment termination notices. As to the collective redundancy threshold, it is as follows (if within 30 days the following number of employees is being made redundant): (i) at least five employees if the employer normally employs between 20 and 50 employees; (ii) at least 10 employees if the employer normally employs between 50 and 100 employees; (iii) at least 10% of the number of employees if the employer normally employs between 100 and 300 employees; (iv) at least 30 employees if the employer normally employs 300+ employees.
Lithuania	Collective redundancy thresholds are the following. When an employer proposes to make redundant within 30 calendar days: (i) 10 or more employees in a workplace where the average number of employees in the workplace is 20 to 99 employees; (ii) over 10% of employees in a workplace where the average number of employees in the workplace is 100 to 299 employees; or (iii) 30 or more employees in a workplace where the average number of employees in the workplace is 300+. In the event of collective redundancy, the employer must, prior to giving notice of termination, consult with employee representatives with a view to avoiding or mitigating the negative effects of the proposed redundancy. The Employment Office under the Ministry of Social Security and Labour must be notified about a collective redundancy exercise upon completion of the consultation procedure, but no later than 30 days before the termination of employment and before termination notices are issued to the employees.
North Macedonia	If the employer intends to adopt a decision to terminate the employment of at least 20 employees for business reasons within a 90-day period, this is considered collective redundancy and may involve payment of severance pay and holding a consultative procedure with employee representatives at least one month prior to commencing the collective redundancy.

Republic of Moldova	Additional formalities apply to collective dismissals for reasons not related to employees (including staff redundancies) where the number of dismissals constitute at least: (i) 10 for an employer having between 20-99 employees; (ii) 10% of the number of employees with between 100-299 employees; (iii) 30 for an employer with 300+ employees.
Montenegro	When an employer intends to carry out collective redundancies within a 90-day period affecting at least 20 employees, they must inform and consult a trade union, employees, and employee representatives (the consultation must take at least 30 days). The employer must inform the Employment Service Agency about the consultation process to provide supporting measures for employees. If the number is below 20, the employer is obliged to inform the employees and trade unions in writing, no later than five days before a decision on termination is made. If the redundant employees were employed by the same employer for at least 18 months, they are entitled to severance pay of one third of their net salary for every year of employment with the same employer, but not less than his/her three average net salaries –in Montenegro if it is more favourable for the employee.
Poland	Special rules apply to employers with 20+ employees, involving payment of severance pay (applicable also to individual terminations due to reasons not related to the employee) and possible consultation and notification processes.
Romania	Collective dismissals are governed by specific rules – consultations with the employee representatives, trade unions and references to specific criteria establishing priority of dismissal.
Serbia	The redundancy procedure is strict, complex, and time-consuming. It involves severance pay and possibly consultation and notification processes
Slovakia	Collective redundancy occurs, if one of the following thresholds are met: (i) if the employer who employs 20 to 100 employees terminates employment with at least 10 employees; (ii) if the employer who employs between 100 and 300 employees terminates employment with at least 10% of the total number of employees;(iii) if the employer who employs 300+ employees terminates employment with at least 30 employees.
Slovenia	If (i) 10 employees with an employer having between 20-100 employees, (ii) 10% of employees with an employer having between 100-300 employees, or (iii) 30 employees with an employer having 300+ employees or more are deemed redundant within a 30-day period, due to business reasons, the employer must apply the rules for collective dismissal (redundancy). For collective dismissal, the employer must provide advance notice and negotiate a redundancy programme (including the reasons for the redundancies, measures taken to mitigate detrimental consequences, the criteria applied in selecting those measures, and a list of redundant employees) with the respective trade union. The employer is also obliged to inform the Employment Service of Slovenia about the planned collective dismissal in advance. The employer is also obliged to consider and take in account any proposals submitted by the Employment Service of Slovenia regarding possible measures to prevent or limit the harmful consequences of the termination of employment relationships.
Turkey	Additional formalities such as prior notification to the employee representative (if any) and relevant authorities, termination compensation and consultation apply to collective dismissals where the number of dismissals within one month constitute at least: (i) 10 where the total number of employees is between 20-100 employees, (ii) 10% for between 101-300 employees; or (iii) 30 for 301+ employees.

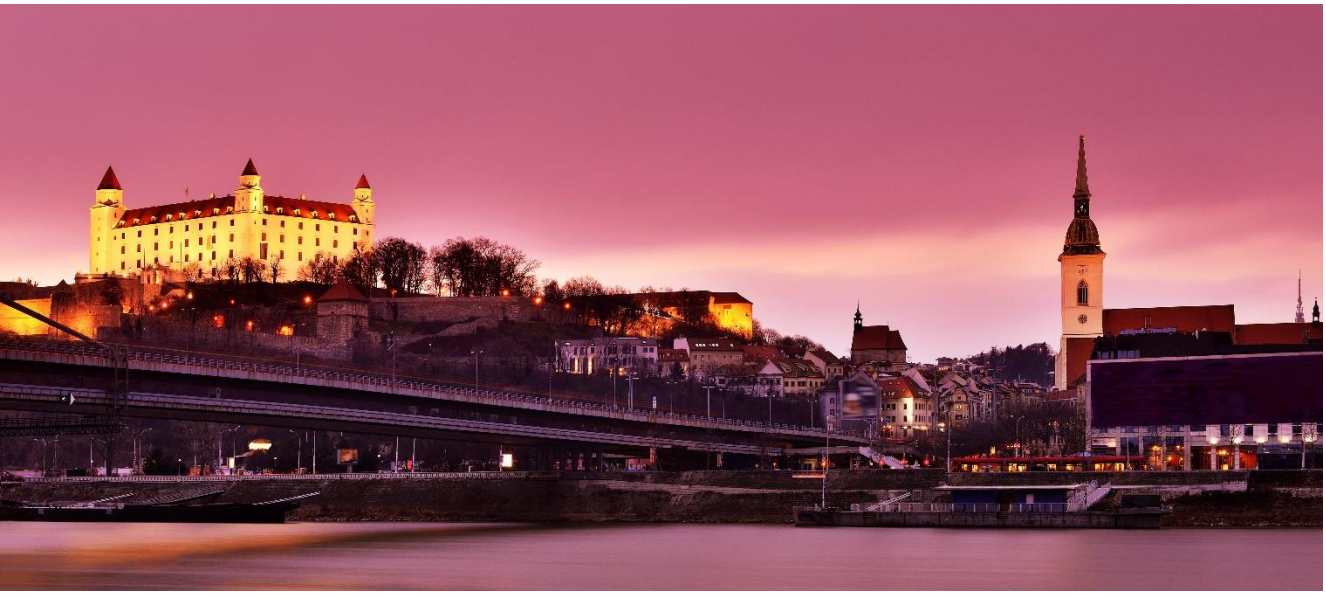
Ukraine	In the case of staff redundancy, employers are obliged to notify each employee about the dismissal and the availability or absence of vacant positions at least two months before the dismissal; draw up a package of documents; and make settlements with employees, including paying severance pay of at least one month's salary. Where a trade union exists, it must be notified at least three months before the layoff. Additional formalities apply to a mass layoff, where the number of dismissals during one month constitutes at least: (1) 10 employees in a company employing 20 to 100 individuals; (2) 10% employees when employing 101 to 300 individuals; (3) 30 employees when employing 301 to 1,000 individuals; or (4) 3% employees when employing 1,000+ individuals. The employer is also obliged to notify the territorial body of the State Employment Service of Ukraine. Where a trade union exists, the employer must also notify it and carry out consultations with the trade union. The employer is prohibited against dismissing protected categories of employees, unless it is liquidated (in the latter case the dismissal is possible with further employment only) and is also obliged to respect a priority right of employees to be retained at work, as specified by the law.

Collective Bargaining Agreements

	Collective bargaining agreements (CBA) /trade unions/works councils (WC) and European Works Councils (EWC)
Albania	No legal obligation to conclude a CBA, but employers can conclude indefinite CBAs with trade unions.
Bosnia and Herzegovina	CBAs may take general, branch or individual form. Employees may form trade unions but are not required to join them. Employers with 30+ employees may form a WC.
Bulgaria	CBAs can be concluded at the level of enterprises, sectors, industries, and municipalities (less likely to be relevant) and are to be renewed bi-annually and observed by employers. There are nationwide trade unions. EWCs are regulated separately for multinational companies.
Croatia	Concluding a CBA is optional. Trade unions can call strikes to conclude a CBA. Employees are entitled to establish and join trade unions. A minimum of 20 employees is needed to establish a WC. If no WC is established, trade union representatives perform the duties of WCs. Employers must consult WCs on decisions of importance for the position of employees (cancellation of an employment agreement, etc.). Certain decisions should be adopted with the prior consent of the WC (dismissal of a WC member, an employee older than 60, or other protected categories of employees).
Czech Republic	Two forms of CBAs: (a) a company CBA (between the employer(s) and the relevant trade union(s) operating within the employer); (b) an upper-level CBA (between one or more employers' organisations and one or more trade union organisations). If the terms of a company CBA are less favourable to the employees than those contained in a related upper-level CBA, the latter takes precedence. Trade unions – may be formed by at least three employees and should be registered with the Register of Associations. WC – must have between three to 15 members.
Estonia	CBAs are uncommon outside of specific sectors and trade union membership is low. Employers must respect trade union and other employee representatives' rights
Greece	At least 20 employees are required to establish a trade union within a company. WCs, which are not very common in practice, can be established in companies having 50+ employees, or 20 employees if no trade union exists. CBAs can be entered into a company, professional or sectoral level or they can cover all employees in the country (National General Collective Labour Agreement). The National General Collective Labour Agreement stipulates the minimum employment terms for all employees, except for wage, which is determined by the State.
Hungary	Sector CBAs and CBAs, and trade unions are relatively rare in private companies. Employers must respect trade union rights. WCs and EWCs are relatively rare in Hungary (there are a few at major international companies). The employer is not obliged to conclude CBAs.

	Collective bargaining agreements (CBA) /trade unions/works councils (WC) and European Works Councils (EWC)
Kosovo	No legal obligation to conclude a CBA, but an employer can conclude a CBA with a trade union, WC or with other employee representatives, and the duration of such CBA must not exceed three years.
Latvia	Concluding CBAs is not mandatory, but there is a mandatory obligation to negotiate a CBA if there is such initiative from trade unions or employee authorised representatives. There are only a few sectoral level CBAs (railway and construction sector) which are binding on all employers in those sectors.
Lithuania	CBAs are not common in private enterprises. Only trade unions have the right to negotiate CBAs with employers. Employers with 20+ employees must initiate election of a WC.
North Macedonia	General collective agreements for the private sector are mandatory and must be concluded with a county-level trade union. Branch-level collective agreements and company-level collective agreements only apply to companies that are directly or indirectly parties to those collective agreements. Employees are entitled to form a trade union, but WCs are not common in North Macedonia.
Republic of Moldova	Concluding a CBA or establishing a trade union is not mandatory. Employees are entitled to form a trade union, and the employer must provide them with all legal guarantees required to properly exercise that right. A WC may be formed in cases where collective labour disputes arise.
Montenegro	Concluding a CBA with the employer is not mandatory. Establishing a trade union or WC is not mandatory.
Poland	Sector CBAs, CBAs and trade unions are rare in private companies. Employers must respect trade union rights. WCs or EWCs are uncommon.
Romania	CBAs may be negotiated at the unit, group of units or sector level. Any of the parties may initiate collective negotiations at company level if the number of employees exceeds 10. The minimum number of employees to form a trade union is 10. For employers with 10+ employees and where there are no trade unions, employee representatives may be elected.
Serbia	Concluding a CBA and establishing a trade union or WC are not mandatory. CBAs and trade unions are rare in private companies. If a trade union / WC is established, there are only a few consultation obligations, such as consultations for redundancies, changes of status or changes in the legal form of the employer.
Slovakia	Only trade unions can sign a CBA on behalf of employees. Employees have the right to form a trade union (employers are required to enable trade unions to be formed and operated), and/or a WC, or to appoint an employee representative. EWS are regulated separately and occur rarely in Slovakia.

	Collective bargaining agreements (CBA) /trade unions/works councils (WC) and European Works Councils (EWC)
Slovenia	Concluding CBAs and establishing trade unions and WCs is not mandatory. There are two forms of CBAs: (i) company-level CBA (between the employer and the relevant trade union operating within the employer); (ii) industry-level CBA (between one or more employers' organisations and one or more trade union organisations). For a CBA to have general validity, it must be concluded by a representative trade union or trade union association. An employer may be bound by more than one CBA. In addition to CBAs, employee representation mechanisms such as WCs and employee representatives (in enterprises with up to employees) are recognized. Through the WC or employee representative, employees can receive information, make proposals and give opinions, request joint consultations with the employer, co-decide on individual issues and request the employer to postpone its decision until the final decision is adopted by the company body.
Turkey	Concluding a CBA or establishing a trade union is not mandatory. Employees are entitled to form a trade union. WCs are not recognized.
Ukraine	Concluding a CBA is not mandatory, unless employees initiate its conclusion. Employees have the right to establish a trade union, WC, or other authorized body or elect representative(s) to participate in negotiations with the employer and represent their interests.

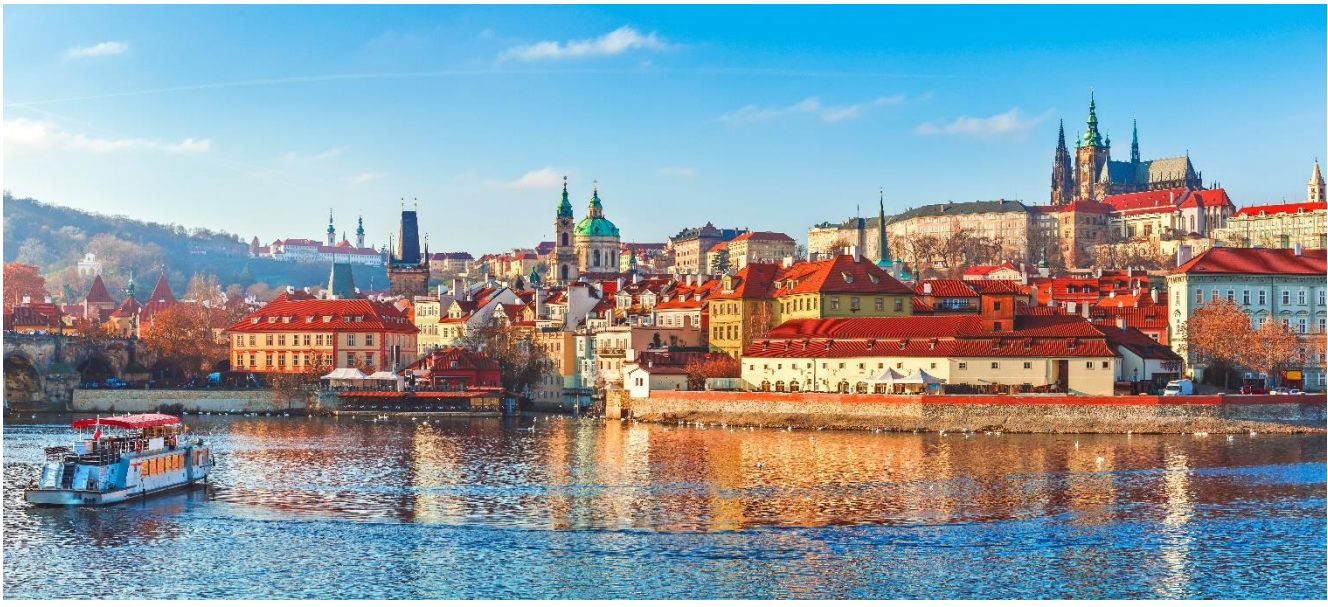


Remote work

Albania	Regulated by law and applied during the COVID-19 pandemic. Permanent home working (smart working) is available even after the pandemic and must be agreed in individual employment agreements.
Bosnia and Herzegovina	An employment agreement may be concluded for work performed outside the employer's premises (at the employee's home or in another space provided by the employee), in accordance with the collective agreement and work regulations. The agreement for remote work must be in writing and include provisions required by law (such as those related to work equipment, reimbursement of expenses, health & safety compliance, etc.). The employer may agree to work outside their premises, provided it is not hazardous or harmful to the health of the employee or others and does not pose a risk to the work environment.
Bulgaria	Allowed, subject to: (i) agreement in writing; (ii) employers ensuring access to relevant resources (Internet) and health & safety compliance; (iii) working hours comply with legal requirements.
Croatia	The law recognizes work from home (or another similar purpose space) and remote work (via information-communication technologies where the employee independently determines the place of work). Remote work can be performed permanently, temporarily or occasionally. The agreement for remote work must be in writing and have provisions prescribed by law (regarding work-related equipment, reimbursement of expenses etc.). In case of extraordinary circumstances caused by disease epidemics, earthquakes, floods etc. remote work can be agreed without amending the employment agreement (for up to30 days).
Czech Republic	Regulated only partially, must be mutually agreed upon in writing by both parties. Options: (a) temporary remote work, (b) hybrid work arrangements (combination of office and remote work), (c) fully remote work. Self-scheduling of working hours may be mutually agreed upon in writing – such employees are exempt from certain provisions of the Czech Labour Code.
Estonia	Remote work is possible upon agreement of the employer and employee. The employer must take specific steps to not remain liable for the occupational health & safety of remote workers, including instructing them regarding health & safety and assessing the safety of the remote workplace.
Greece	Remote work can be agreed under the initial employment contract or as a later amendment. Employers are required to notify employees within eight days from the commencement of remote work about specific employment terms related to this type of work and bear the remote work costs.
Hungary	Mainly regulated remote work (working remotely partly or wholly), involving special rules and must be agreed in individual employment agreements. Special rules include health & safety, cost reimbursement, monitoring of employees. The legality of unregulated occasional home office is questionable.
Kosovo	Not specifically regulated by law but applied during the COVID-19 pandemic. In the absence of statutory regulation but as a present reality in employment relationships, the specific terms of remote work are entirely determined by agreements concluded between employers and employees.

Latvia	Remote work is possible if agreed between the parties. As to the costs related to remote work, the parties can agree who will cover what costs, however, in any event all work health & safety related costs must be covered by the employer.
Lithuania	Remote employees perform their work at a location other than the employer's workplace by agreement with the employer. Certain categories of employees (e.g., raising children until eight years old) have the right to request remote work, while employers have limited possibility not to consent to such requests.
North Macedonia	Employers are required to submit remote working employment agreements to the Labour Inspectorate, involving special rules about health & safety conditions. Reimbursement is regulated in employment agreements.
Republic of Moldova	Implementing remote work requires a written agreement between employers and employees. In addition to remote work, Moldavian law distinguishes “work from home”, where the employee uses raw materials, tools and mechanisms provided by the employer or procured by the employee from its own resources.
Montenegro	Employment relationships may be concluded for performing work outside an employer’s premises if the nature of the work is such that it can be performed this way. Such flexible work arrangements enable an employee to work remotely by telecommuting or working from home. Work from home was widely introduced during the pandemic by the Montenegro Government.
Poland	Working remotely is possible if agreed with the employee. Internal remote work regulations should be adopted by the employer. Limited costs related to remote working must be reimbursed to the employee, except for occasional remote work. Remote work may take the form of: (i) fully remote work, or (ii) hybrid work, or (iii) occasional remote work for up to 24 days during a calendar year, upon the employee’s request (less formalized).
Romania	Remote work agreements (or an addendum) mutually establishing a work schedule are required. In addition to remote work, Romanian law distinguishes “work from home” where the employee uses raw materials and products to make finished products and does not use remote communication solutions as employees do in teleworking.
Serbia	Remote work is allowed. Employment agreements should include additional provisions that do not appear in standard employment agreements. The salary must be the same as for an employee working from an employer’s premises. Employees are entitled to reimbursement of costs.
Slovakia	Remote working is allowed on an occasional/exceptional basis with the consent of the employer (home office), as well as on a regular basis agreed in the employment agreement (remote work). The employer is obliged to adopt the adequate measures, particularly: (i) provide the employee with all the necessary tools used during the work unless agreed otherwise, (ii) secure data protection, (iii) reimburse all the demonstrably increased expenses of the employee if the employee uses his/her own working tools, (iv) inform the employee of any restrictions on the use of technical equipment and software, as well as of the consequences in the event of a breach of these restrictions, (v) prevent the isolation of the employee performing remote work from other employees and allow the employee to enter the employer's workplace, if possible, for the purpose of meeting other employees, allow the employee access to further training in the same way as a comparable employee with a place of work at the employer's workplace.

Slovenia	Remote work, either wholly or partially, is allowed, but must be agreed in individual employment agreements and involves some special rules. Hybrid work arrangements are also possible. Employers must notify the Slovenian Labour Inspectorate about every employee working from home. The employer is also obliged to provide safe working conditions and environment for working from home.
Turkey	Remote working, either wholly or partially is allowed and should be agreed in writing. Agreements for remote work must have additional provisions prescribed by law (regarding work-related equipment, reimbursement of expenses etc.).
Ukraine	Two types of work are possible outside the office: remote work and home-based work. Telework is performed by the employee in any place of their choice using information and communication technologies. Home-based work is performed by the employee at their place of residence or in other pre-selected premises, which are characterized by the presence of a fixed area where equipment, technical means, devices, and inventory are located. Hybrid work (a mix of telework and office work) is allowed. As a rule, telework and home-based work are established by an agreement of the parties. However, in certain cases (epidemic, pandemic, threat of hostilities etc.) the employer may introduce them unilaterally by its order.



Employment Agreements

	Qualified Electronic Signatures (QES)
Albania	Employment agreements, appendixes, termination, other notices must be addressed to the employer in writing.
Bosnia and Herzegovina	Employment agreements, terminations, notices, and all other important documents must be concluded in writing and affirmed by wet signature and a company stamp.
Bulgaria	Employment agreements, appendixes, notices, and terminations must be in writing and affirmed by wet signature (physical form strongly preferred). QES recognised in the EU is possible, subject to the employee's prior consent. Employees may use a lighter form of e-signature if specified in internal work rules.
Croatia	Employment agreements, appendixes, notices, and terminations must be in writing and confirmed by a wet signature or QES recognized in the EU.
Czech Republic	Employment agreements and any documents concerning the creation, change or termination of employment must be in writing. Employment agreements, agreements to perform work outside the employment relationship, any amendments or mutual termination agreements may be concluded via electronic means, a simple electronic signature is sufficient (QES is not necessary). Specific additional rules for delivery and revocation apply. For unilateral termination-related documents, using a wet signature is more common. A wet signature may only be replaced by a QES, or an advanced e-signature based on a qualified certificate (further requirements apply). The criteria for delivering e-signed termination-related documents are strict, therefore e-signatures are not frequently used in practice.
Estonia	Employment agreements must be concluded in writing, but a QES-signed document is deemed equal to that. QES are more common in Estonia than wet ink signatures. Failure to meet the form requirement does not invalidate an employment agreement. Termination notices must be in at least a form reproducible in writing, meaning that an e-mail, for example, would be sufficient.
Greece	A QES which meets the requirements set by law has the same validity and equivalent legal effect as a wet ink signature.
Hungary	Employment agreements, appendixes, notices, policies, and terminations must be in writing. Agreements/termination should be confirmed with a wet signature or QES (alternatively AES) recognised in the EU.
Kosovo	Employment agreements, annexes, termination, and other notices must be in writing.
Latvia	Usage of QES is possible if agreed between the parties (but not by default).
Lithuania	Employment contracts, amendments and termination documents must be made in writing and signed in wet ink or by qualified electronic signatures (QES).
North Macedonia	An employment agreement must be in writing. Wet signatures of both the employer and the employee are required. Although e-signatures are recognized in North Macedonia, it is common practice to use wet signatures and a company stamp in employment relationships.

	Qualified Electronic Signatures (QES)
Republic of Moldova	Employment agreements must be executed in two copies and can be signed and amended by the parties, either with a holographic signature or with a qualified advanced electronic signature, if the parties have agreed to conclude it by exchanging electronic documents.
Montenegro	Must be concluded in writing (agreement, annexes) or otherwise will be considered employment for an indefinite period. Wet signatures are standard, while e-signatures are not used in practice.
Poland	Employment agreements, addendums, notices, terminations, and most other employment paperwork must be in writing, understood as a wet signature or a QES recognised in the EU.
Romania	Employers must enter into employment agreements with their employees, written in the Romanian language, before an employee commences work. Individual employment agreements can be signed electronically (advanced or a QES recognised in the EU) but needs to bear the same type of signature for both signatories. Specific conditions on electronic signature must be included in the employment agreement.
Serbia	Employment agreements, appendixes, notices, and terminations must be in writing and confirmed with a wet signature. Wet signatures are mandatory, e-signatures (QES) are not permitted.
Slovakia	For employment agreements, amendments and any other bilateral agreements, the wet ink signatures of both parties are required and there is no need for witnesses. A wet signature may only be replaced by a QES, or an advanced e-signature based on a qualified certificate (plus further requirements apply). The criteria for delivering such signed documents (a single written copy of the employment agreement delivered to employee as well as the employer – for each one copy) are strict and usually not feasible. The Slovak Labour Code does not explicitly regulate this issue, and neither the competent authorities nor the courts have so far expressed their legal opinion on this issue. For the abovementioned purposes, e-signatures are not used in practice.
Slovenia	Employment agreements, appendixes, notices, and terminations must be in writing and confirmed with wet signature or secure e-signatures (a QES recognised in the EU). If an employment agreement is not duly signed, it is assumed that the employment relationship commenced on the first day of work and that it was concluded for an indefinite term.
Turkey	Generally, employment agreements do not have to be in writing to be valid. Where a written contract is not concluded, the employer should inform the employee in writing within two months of certain working conditions set out by law. Certain provisions may require written form (non-competition clauses). The written form requirement may be met by obtaining the parties' wet signature or QES accredited by the Information Technologies and Communication Authority (DocuSign and AdobeSign do not qualify as such).
Ukraine	Although oral form is also an option, employment contracts are generally concluded in writing. There are cases where a written contract is mandatory, e.g., if requested by the employee or when a minor is hired (although for the period of martial law the parties are free to choose the form of the employment agreement). There is no legal restriction on the parties' use of electronic signatures (QES on employment agreements).

IP Rights & Trade Secrets

Albania	Statutory rules apply. Property and copyrights over works created under an employment relationship are assigned to employers. Employers are required to inform employees in writing of the latter's copyrights and the employee has six months to send a written notice to the employer if they think they should hold copyrights or if the employer should have them.
Bosnia and Herzegovina	Possible, should be secured by special provisions in employment agreements or in a separate contract. Inventions created at work or in connection with work remain the property of the employer, and the employee has the right to the compensation determined by the employment agreement or a separate contract.
Bulgaria	Possible, should be secured by special provisions, especially when involving software development and certain copyrights are non-transferrable.
Croatia	Workplace inventions remain the property of the employer. An employee is entitled to compensation. The law provides protection of trade secrets related to unpublished information with commercial value. Employers may file a lawsuit and claim damages from a person who illegally obtained a business secret. Trade secrets can be protected under contractual penalties in an employment agreement.
Czech Republic	An employee's economic rights to a work created whilst performing work duties accrue to the employer, in the employer's own name and for its own account. Except for the transfer of a business, the employer may transfer the exercise of economic rights to a third party only with the consent of the employee (author). The employee's moral rights to the work remain unaffected. Employees are obliged to protect the employer's interest and respect the trade secrets of the employer.
Estonia	Material rights to the IP created by an employee transfer to the employer by virtue of law. However, moral IP rights cannot be transferred and must be licensed via an agreement between the employee and employer. An employee can be obliged to keep the employer's business secrets and other confidential information confidential. For enforceability, the employer must set out what are considered their business secrets and other confidential information. Business secrets and other confidential information are separate categories – business secrets must be defined, and the categories should be listed separately.
Greece	An employee who created the work during their employment and in performing the employment agreement is the initial holder of the moral and the economic rights to their work. However, the economic rights needed for performing the employment agreement are automatically transferred to the employer, unless otherwise agreed.
Hungary	The economic rights of copyright works and other IP created by the employee as part of their position belong to the employer by law. Employees are obliged to keep certain information confidential, including trade secrets by law. Concluding an IP agreement and NDA is advisable.

Kosovo	Regulated by statutory rules. Property and copyright over works created under an employment relationship are assigned exclusively and without limitation to the employer for a period of 10 years from the completion of the work, unless otherwise stated in an employment agreement.
Latvia	As to transfer of IP rights, there must be agreement between the parties. It is usually agreed that IP rights created by employees transfer to employer without any specific remuneration. It is always recommended to agree that the employee will also not use his/her moral rights against the interests of the employer. As to trade secrets, the employer must present a list of trade secrets to the employees. In such case the employees must keep them confidential and not perform any illegal actions with respect to the trade secrets. This applies also to the period after termination of employment relationship.
Lithuania	Economic rights to copyrighted material created by an employee during his/her employment and in accordance with the employment contract will be owned by the employer for a period of five years, unless the employment contract specifies otherwise. One exception exists in relation to the title to software, which will be owned by the employer indefinitely, unless the contract stipulates otherwise. Employees must keep the employer's business secrets confidential. If an employee violates this obligation, the employer is entitled to compensation for any loss incurred. Generally, the duration of a confidential information agreement is one year after termination, unless otherwise agreed by the parties. It is advisable to require employees to sign a document setting out the categories of information classified as commercial secrets and/or confidential information by the management body of the employer.
North Macedonia	Possible on a contractual basis – specified in an employment agreement.
Republic of Moldova	Unless otherwise provided by the individual employment agreement, the economic rights of the works created during the performance of the duties specified by the individual employment agreement belong to the author of the created work, but they may authorize the use of the work by third parties only with the employer's consent and with compensation for the contribution to the costs of the creation. The use of the work by the employer within the scope of the work does not require the authorisation of the employee author.
Montenegro	Possible, and the best way to protect IP and trade secrets is to sign an NDA along with the employment agreement or include special provisions in the employment agreement.
Poland	Statutory rules ensure that the most important IP rights transfer by operation of law, but detailed provisions in employment agreements are recommended and market practice. Trade secrets are protected, but confidentiality clauses are a market standard.
Romania	IP rights are typically protected by strong mechanisms implemented within the contractual provisions of employment agreements. Trade secrets are protected by confidentiality and non-compete clauses implemented either in an employment agreement or in a separate agreement.
Serbia	Possible, but should be secured with special provisions. Special remuneration is required in certain cases of IP rights, but not for computer programs or databases (unless otherwise agreed).

Slovakia	The employer is entitled to exercise copyright, but the employee will always be considered the author of the work. Regarding trade secrets, an employee is required to maintain the confidentiality of information of which the employee has become aware during employment and which, in the employer's interests, cannot be disclosed to other persons. The employee's confidentiality on working conditions cannot be requested by the employer.
Slovenia	Inventions originally belong to the employee as the inventor. The employer has the right to take over certain inventions on a limited or full basis, subject to the procedure laid down in the law. In case of an employer's takeover of an invention, the employer is obliged to pay a certain award to the employee. If employees create copyright works, the material copyright is exclusively transferred to the employer for 10 years from the completion of the work. After 10 years, the copyrights revert to the employee, but the employer retains the right to request the re-transfer of exclusive rights in exchange for appropriate compensation. The employee's material copyrights for computer programs and collective works of authorship are exclusively transferred to the employer without any time limit unless otherwise agreed upon with the employee. The employee must not use for personal purposes or disclose to a third party the employer's trade secrets, which are designated as such by the employer, and which were entrusted to the employee or became known to the employee in another way.
Turkey	The right to use the economic rights of IP created by the employee whilst performing work duties belongs to the employer, but detailed provisions in employment agreements are recommended and market practice. Moral rights cannot be transferred, thus remain with the employee. Employees are under a loyalty obligation while being employed, and it is common practice to enter into a separate confidentiality agreement especially for the post-termination period.
Ukraine	Moral IP rights belong to the employee who created the IP work. As a rule, the employee who created the work and the employer typically share joint ownership of the property IP rights to the work produced in connection with performing an employment contract. However, regarding copyrights, property IP rights are transferred to the employer from the moment when the work is created. Alternative IP rights ownership clauses may be included in the contract between the parties. Trade secrets are protected mainly by obliging employees not to disclose these secrets. Such a clause could be found in internal labour regulations, a job description or an employment contract. An alternative is to sign a non-disclosure agreement.

Non-compete restrictions

Albania	Non-compete agreements are valid only if an employee acquired knowledge of an employer's trade secrets and are limited up to one year maximum. Mandatory compensation of minimum 75% of the compensation the employee would receive if they continued working.
Bosnia and Herzegovina	FBiH: A non-compete agreement is possible and can be secured through special provisions in the employment agreement or a separate agreement. It cannot last more than two years following the termination of the employment agreement. The contract is binding only if the employer agrees to pay the employee at least half of their average salary from the last three months of employment during the restriction period RS: The employer and employee can agree that the employee cannot work for another employer or compete within the same territory for up to one year after employment ends. This restriction does not apply if the employee's contract was terminated due to the employer's breach. During this period, the employee is entitled to compensation of at least 50% of their average salary from the last six months of employment, paid as a lump sum unless otherwise agreed.
Bulgaria	Non-compete agreements or clauses in agreements governed by employment law, as well as non-solicitation clauses in employment agreements are prohibited, and so are not valid or enforceable.
Croatia	Statutory prohibition of competition forbids engaging in competitive activities during employment. Contractual prohibition can be agreed upon in an employment agreement or separate contract. Can last for up to two years following employment and must protect the employer's legitimate business interests. It is binding if the employer has undertaken to pay compensation to an employee during the prohibition period. It is possible to negotiate payment of a contractual penalty for any breach of a non-compete clause. The contract is null and void if it is concluded by a minor or an employee who, at the time of concluding the contract, receives a salary lower than the average salary in the Republic of Croatia.
Czech Republic	Applicable during employment. Identical paid activity performed for another employer can only be undertaken with the employer's prior written consent. Under justified circumstances, the parties may conclude a written post-termination non-compete clause (requires compensation). Non-solicitation clauses are not regulated under Czech law. So, it is unclear to what extent they are enforceable. However, non-solicitation clauses have become common and are included nonetheless.
Estonia	Non-compete restrictions do not apply automatically and must be agreed on between the employer and employee. The restriction's application as regards geographical areas (e.g. countries), time, and fields of activity must be clearly set. A non-compete restriction can also be applied for up to 12 months following the termination of employment, but the employee must then be paid reasonable monthly compensation (usually 50-80% of their salary, depending on how much finding work in their field of expertise is restricted).

Greece	Under the principle of good faith, employees should refrain from any competitive activity against their employer during employment. As regards the post-termination period, the non-compete obligations can be assumed by agreement of the parties. In case of a dispute, the validity of such clause will be assessed by the courts based on the facts of each case taking into account the principle of proportionality.
Hungary	Non-compete agreements are possible for maximum two years following termination of employment. Adequate compensation amounting to at least one third of the employee's base salary is payable. The exact scope of restrictions must be specified in the agreement. Use of non-solicitation clauses is admissible and subject to the same rules.
Kosovo	No specific regulations governing non-compete clauses. Under recent trends, such clauses are included in employment agreements. Unauthorised communication of trade secrets is considered a criminal offence.
Latvia	Post-employment non-compete agreement is allowed if they correspond to the following features: (i) its purpose is to protect the employer from such professional activity of the employee which may cause competition for the employer's commercial activity, taking into account the employer's protected information at the disposal of the employee; (ii) the term for restriction on competition does not exceed two years from the day of termination of the employment relationship; (iii) it provides an obligation for the employer to pay the employee adequate monthly compensation for compliance with the competition restriction after termination of the employment relationship with respect to the whole time period of restriction on competition.
Lithuania	The non-compete prohibition must be reasonable, limited in term in the case of a post-employment non-compete prohibition (up to two years after termination of employment) and remunerated. Non-compete compensation should be at least 40% of the employee's average monthly salary which should be paid during the whole period of the non-compete prohibition (i.e. regardless of whether the non-compete is valid during and/or after employment). A non-compete agreement can only be concluded with those employees who have specific skills and knowledge which could be applied in a competing business and therefore cause harm to the employer. The parties may agree on a penalty in case the employee breaches the non-competition obligation, but the penalty cannot exceed three months' non-compete compensation.
North Macedonia	During employment, an employee needs employer consent, and requires compensation after termination.
Republic of Moldova	The parties may sign a non-compete agreement/clause, but its effect may not exceed a one-year period after termination of the employment agreement. During this period, the employer pays the employee a monthly allowance, the amount of which cannot be less than 50% of the employee's average monthly salary. For breach of the non-compete clause, the employee must pay back the allowance and recover the damage caused to the employer.
Montenegro	Possible. The employment agreement may specify jobs that the employee is not allowed to perform individually or on behalf of another person without the employer's consent. The employer and employee may agree on a post-termination non-compete clause for a maximum of two years for which monetary compensation is required. Non-solicitation clauses are not banned but including them in the employment agreement may be disputable as they provide less rights to the employee than guaranteed by the law.

Poland	Possible, but post-termination non-compete must be compensated. Minimum compensation required by law is approx. 25% of the last salary and applies by default even if a post-termination non-compete is silent on the compensation. Withdrawal or termination clauses for the employer are possible. Standalone post-termination non-solicitation clauses (i.e., not included within a larger non-compete clause) in practice are often applied, but in certain cases doubts may arise as to whether such must be compensated as in fact, they are a post-termination non-compete.
Romania	The parties may include a non-compete clause in an employment agreement requiring the employee, after termination of the agreement, to refrain from performing in their own interest or that of a third party, any activity that is competitive in relation to the worked performed for the former employer. The employer requesting a non-compete undertaking is obliged to pay a monthly non-compete allowance of a minimum of 50% of the employee's average income for the last six months prior to termination.
Serbia	Possible, but should be included in an employment agreement. If post-termination, compensation is required.
Slovakia	Possible. During employment, an employee may not perform any other gainful activity "of a competing nature" in relation to the employer's business activities without the employer's prior written consent. The "post-termination" non-compete restriction is possible for a maximum of one year from employment termination. Such restriction should be compensated by the employer with a minimum of 50% of the employee's average salary for each month of fulfilling this obligation. However, non-solicitation clauses (with respect to employees or customers) are not enforceable under Slovak labour laws.
Slovenia	Two possible non-compete restrictions: (i) a statutory prohibition of competition (prohibition of competitive activity during the employment relationship) and (ii) a contractual non-compete clause (prohibition of competitive activity after termination of employment agreement for the maximum period of two years). Non-compete clause must be agreed in writing in the employment agreement and a monetary compensation for respecting the non-compete clause must be agreed (at least in the amount of one-third of the employee's average monthly salary).
Turkey	Possible, but agreed in writing. Post-termination may only be agreed for key employees in return for compensation and not endangering the economic future/viability of the employee in terms of scope, place, and duration. Although this may vary, depending on the conditions existing for a certain employee, under normal circumstances, the duration of such clauses range from three to 24 months and should not exceed 24 months.
Ukraine	Non-compete clauses can be agreed during the duration of employment. Although there is no direct prohibition, after termination of employment relations non-compete obligations are hard to enforce.

Employment – D&I obligations

Albania	Recently legal guidelines have been adopted which encourage D&I, but these are not yet common in the market.
Bosnia and Herzegovina	Employers in BiH are obliged to provide quotas for disabled people. In FBiH, employers are obliged to hire at least one disabled person for every 16 employees. In RS, an employer with 20 to 49 employees is obliged to hire one disabled person. If hiring 50+ employees, it is obligatory to hire at least two disabled persons and then one disabled person for each subsequent 50 employees. Employers that do not meet this obligation must pay prescribed fees to competent entity funds.
Bulgaria	Employers in Bulgaria with 50+ employees are obliged to provide quotas for disabled people and persons with reduced working capacity. However, there are two possibilities for exempting employers from implementing quotas: specific factors in the workplace, hindering the employment of disabled people, or in the absence of people with permanent disabilities referred by the Labour Office or by labour intermediaries.
Croatia	Employers with 20+ employees are obliged to hire a certain number of disabled persons, depending on the total number of employees and activity performed. This obligation does not apply to foreign business subsidiaries. Employers who do not meet this obligation must pay a monetary compensation.
Czech Republic	Employers with 25+ employees are obliged to employ disabled persons at a mandatory rate of 4% of disabled persons to the total number of employees. This obligation can be fulfilled either by: (i) direct employment of disabled persons, (ii) monetary contribution to the state or (iii) other statutory means. Additionally, a legal framework addressing discrimination exists. However, there are no obligatory D&I benchmarks or quota systems (aside from the above requirements).
Estonia	Anti-discrimination laws apply. However, there are no specific D&I requirements or quotas.
Greece	D&I obligations derive from various sources, including the anti-discrimination legislation, which prohibits discrimination on the grounds of racial or ethnic origin, skin colour, religion or belief, disability, age, sexual orientation, sex or gender characteristics, family or social status and promotes gender equality, as well as the anti-harassment and the disabled employees' legislation etc.
Hungary	There are no quotas in Hungary. Employees are protected against discrimination on the grounds of age, disability, gender, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex, or sexual orientation and any other protected characteristics. Collecting sensitive personal data for D&I purposes may give rise to privacy legal issues.
Kosovo	D&I principles have been adopted in recent years and employers are encouraged to comply with them, but this is not yet common practice on the market.
Latvia	D&I obligations are covered by general equal rights ensuring obligations.

Lithuania	Discrimination on the grounds of gender, sexual orientation, social status, race, colour, national or social origins, marital status, age, disability, private life, religious activities and union activities is prohibited. The scope of the law is applied to all aspects of the employment relationship, including recruitment, salary, promotion and dismissal.
North Macedonia	D&I treatment is regulated under the Law on Prevention and Protection against Discrimination, which sets out the principle of equality, as well as provides prevention and protection against discrimination in the exercise of human rights and freedoms.
Republic of Moldova	The principle of equality of rights of all employees applies to all labour relations. Employers are obliged to ensure equality of rights for all persons in employment relationships, vocational guidance and training, in promotions at the workplace, without any kind of discrimination. Internal regulations should contain provisions on respecting the principle of non-discrimination, ensuring measures to prevent and combat sexual harassment, and any other form of violation of dignity at work.
Montenegro	The Labor Law prohibits direct and indirect discrimination of persons seeking employment, as well as of employees, with respect to their race, skin colour, national affiliation, social or ethnic origin, disability, etc. However, it is not considered discriminatory to make a difference, exclude or give priority, in relation to a certain job when the nature of such job allows so. Employers are obliged to assign disabled employees to positions corresponding to their work ability in a certain education qualification, in accordance with the assessment of the competent body for employment disability. Employers with 20+ employees must employ a certain number of disabled persons, i.e., one disabled person for 20 – 50 employees, and 5% of the workforce if 50+ employees (this does not apply to new employers, for the first 24 months). Otherwise, employers are obliged to pay an additional contribution rate.
Poland	Anti-discrimination laws apply. However, there are no specific D&I legal requirements or quotas. Though, it is expected that certain quotas will soon be required in corporate bodies of Polish listed companies, in the implementation of the EU Directive on improving the gender balance among directors of listed companies, the so-called Women on Boards Directive. Many companies voluntarily adopt D&I initiatives as part of their corporate social responsibility and commitment to creating inclusive work environments. However, the collection of sensitive personal data for D&I purposes may give rise to privacy legal issues. Also, an employer who: (i) employs at least 25 FTE equivalents and (ii) whose level of employment of disabled persons is below 6%, is obliged to make additional contributions to a special fund (calculated proportionally depending on the level of employment of disabled persons). Contributions may be decreased if services or goods are purchased from certain qualified vendors.
Romania	Romanian labour laws emphasize the importance of equal opportunities and non-discrimination, requiring employers to actively implement D&I measures to eliminate biases and promote a diverse workforce, where employees are treated fairly, regardless of their gender, ethnicity, religion, or other protected characteristics. Employers in Romania are obliged to create and enforce policies that support D&I, including recruitment practices that ensure equal access to job opportunities, providing training and development programs that foster inclusivity, and establish mechanisms for reporting and addressing any instances of discrimination or harassment in any form at the workplace.

Serbia	Employers with 20+ employees are required to have a certain number of disabled people - for 20 to 49 employees, one disabled person must be employed. For 50+ employees, at least two disabled persons, and at least one disabled person for each subsequent 50 employees. As an alternative of employing persons with disabilities, employers may pay certain compensation instead.
Slovakia	As a rule, any discrimination in employment relationships based on sex, religion, race, nationality, ethnicity, age etc. is legally prohibited. Equal pay for equal work (irrespective of above categories) is guaranteed to employees. Employers who employ 20+ employees are obliged to employ disabled employees if the competent Labour Office has some disabled job seekers. The number of mandatory disabled employees represents 3.2% of its total amount of employees employed by the employer.
Slovenia	As a rule, any discrimination in employment relationships based on gender, religion, race, nationality, ethnicity, disability, age, etc. is legally prohibited. In the event of violation of the prohibition of discrimination, the employer is liable to provide compensation for the employee under the general rules of civil law. All companies employing 20+ employees should employ disabled persons according to quotas set by the Government (min. 2% and max. 6% of the total number of employees), o make monthly payments to a special fund for employment of disabled persons, or enter into a quota replacement contract with a disability company or employment centre.
Turkey	Some entities, depending on certain metrics, e.g. total headcount, are obliged to employ a certain percentage of disabled employees. Also, employers must not discriminate among employees and must treat them equally and equitably.
Ukraine	The law provides a disabled persons workplace quota of: (i) 4% of the average number of employees per annum; or (ii) one workplace if there are eight to 25 employees.

Is it permitted to retain a talent as a contractor instead of an employee? Is there an employment reclassification risk?

Albania	A talent may be hired under a service agreement, instead of an employment agreement, when the tasks performed, and services provided do not classify as typical tasks or work performed by employees in that industry and the service agreement is concluded for a short period. However, there are no specific regulations which could classify any service agreement as an employment relationship, and although tax authorities or labour inspectors would have the right to make such assessment / reclassification, there is no consolidated practice in Albania yet. In general, the Albanian authorities would assess such contractual relationships based on the legal status of the talent. This means that if the talent is registered as a taxable entity with the Albanian commercial registry, their services would be considered as independent contractor services. Entering into any type of long-term contract with a talent for the performance of work for which the employment relationship is usually established carries employment reclassification risk. However, under the current practice, the Albanian authorities have so far adopted a formal approach and would assess the nature of the relationship based on the: (i) registration status of the talent as an independent contractor and (ii) existence of a written service agreement for the supply of services by the talent, rather than assessing the nature of the relationship.
Bosnia and Herzegovina	A talent may be contracted under a service agreement instead of an employment agreement, but certain criteria and legal requirements must be met. A service agreement can only be concluded for the performance of work (tasks) that does not fall under the employer's regular activity, being performed either as part of the main activity or as part of their secondary activity. The terms of the service agreement should clearly define the relationship between the employer and the talent with regulated scope of work, payment terms, exact duration of the agreement and other relevant details. So, concluding a long-term service agreement with a talent, for performing work which regularly falls under the scope of the employer's activity, may carry employment reclassification risk, and thus be considered as an employment by the courts, and resulting in the employer's liability. The outcome of reclassification would be the employer's liability for unpaid taxes and contributions.
Bulgaria	A talent may be contracted under a service agreement instead of an employment agreement only for a short term and only to perform tasks that do not fall under the employer's regular activity. Concluding any type of long-term contract with a talent, for the performance of work for which the employment relationship is usually established, carries employment reclassification risk.

Croatia	If the employer concludes a contract for the performance of work which, considering the nature and type of work and the authority of the employer, has characteristics of work for which the employment relationship is established, it is considered that it has concluded an employment contract, unless proved otherwise. Therefore, concluding any type of long-term contract with a talent, for the performance of work for which the employment relationship is usually established, carries employment reclassification risk. The outcome of reclassification would be the employer's liability for unpaid taxes and contributions (for healthcare and retirement).
Czech Republic	Work that qualifies as dependant work, i.e., it is carried out within the relationship of the employer's superiority and the employee's subordination, in the employer's name, in line with the employer's instructions, at the employer's cost and liability and in person by the employee, may only be performed within an employment relationship, typically based on an employment agreement. Dependent work performed outside the employment relationship is illegal. The practice when an individual performs work independently (e.g., as a self-employed person), but the work meets the definition of dependent work, is called the Schwartz-system and is also deemed illegal. For illegal work, a fine of between approx. € 2,000 and € 400,000 may be imposed. The offence is also punishable by a ban on performance of business activity of the employer for a maximum of two years and the publication of the decision on the offence on the official board of the State Labour Inspection Office for a period of one year.
Estonia	Taking on natural person contractors either directly or via their personal private limited company is relatively common but does carry a requalification risk. The risk is most likely to materialise in case of a dispute (including over termination) and contractors may try to claim social guarantees such as termination protections (leading to unlawful termination) unpaid holiday time, and overtime. In case of a contractor retained via their private limited company, the tax authority might seek to reclassify the relationship as employment and claim employment-related taxes from the employer.
Greece	Freelance contracts often entail reclassification risks if the individual concerned bears (factual) employment characteristics, such as fixed working hours and place of work, exclusivity etc. Also, if the freelancer provides services solely or mainly to the same employer for more than nine months it is presumed that he/she is engaged under an employment relationship.
Hungary	Yes, it is permitted, however, an employment reclassification risk may arise subject to the nature of the relationship and the service provided. Different factors are considered when establishing whether a person is an employee or a contractor. The authorities primarily examine the actual relationship between the parties and not only the content of the contract. The authorities may investigate the relationships based on classifying factors including: the type of tasks, the individual's obligation to work personally, the hierarchic relationship between the parties, the company's right to give instructions and to supervise, the place of work, renumeration and other factors. If the authorities rule that a civil law agreement constitutes an employment agreement, it is considered null and void and is understood as an employment agreement (reclassification). All tax and social security obligations become payable retroactively.

Kosovo	A talent may be hired under a service agreement, instead of an employment agreement, in cases where the tasks performed, and services provided do not classify as typical tasks or work performed by employees in that industry and the service agreement is entered into for a short period. Should the service agreement fail to satisfy such requirements, employment reclassification risks could arise. However, under current practice, the Kosovan authorities would take a formal approach and assess the nature of the relationship based on the: (i) talent's registration status as an independent contractor and (ii) existence of a written service agreement for the performance of services by the talent.
Latvia	Theoretically yes, but the "substance over the form rule" will come into play. For example, if the talent while working elsewhere will continue to provide some limited services to the previous employer then that should be fine. However, if the legal mode of cooperation will be just replaced with the contractor's status that would cause a problem from both the tax and employment law perspective.
Lithuania	The risk that relations between the contractor and 'employer' would be identified as an employment relationship. The main aspects that are evaluated by the courts or state authorities when distinguishing civil and employment agreements are: regular remuneration; subordination; acting at the employer's risk and under the employer's control and instructions, etc. Reclassification normally leads to negative tax and employment consequences.
North Macedonia	If the employer concludes a contract for the performance of work which, considering the nature and type of work and the authority of the employer, has the characteristics of work for which an employment relationship is established, it is considered that it has concluded an employment contract, unless proved otherwise. So, concluding any type of long-term contract with a talent, for the performance of work for which an employment relationship is usually established, carries employment reclassification risk. The outcome of reclassification would be the employer's liability for unpaid taxes and contributions (as well as PIT, healthcare and retirement).
Republic of Moldova	A talent may be contracted under a service agreement (independent contractor agreement) instead of an employment agreement only if the elements of an employment relationship are not met (subordination of the parties, working time, guarantees offered to the employee, salary payment etc.). However, such service agreement can only be concluded for the performance of work (tasks) that does not fall under the employer's regular activity. The law does not provide any clear criteria for reclassifying a contract, each case is examined separately by the court which can reclassify a service agreement into an employment agreement and determine whether it is a disguised employment agreement. The employment reclassification risk is significantly diminished if the respective individual is duly registered as an individual entrepreneur or operates under another legally recognized form of organization in accordance with the applicable provisions of Moldovan law.

Montenegro	Depending on the circumstances, a talent may be contracted under a service agreement instead of an employment agreement. However, such service agreement can only be concluded for the performance of work (tasks) that does not fall under the employer's regular activity, being performed either as part of the main activity or as part of the secondary activity. Also, such work cannot fall under the scope of work set out under the employer's systematization act. Should the employer conclude a long-term service agreement with a talent, for the performance of work which regularly falls under the scope of the employer's activity, such an engagement may carry employment reclassification risk, and thus be considered as an employment relation by the courts, resulting in the employer's liability.
Poland	If employment indicators apply (e.g., working under direction and supervision) an employment agreement may not substituted by an independent contractor agreement (referred to as a B2B contract in Poland). The test to determine whether a B2B contract is a disguised employment agreement is similar to what is applied in various other jurisdictions. Reclassifications may be initiated both by the individuals and the authorities. A B2B contract involves significantly fewer public dues (both for the company and the individual) than an employment agreement. So, it is popular, in particular in the IT sector, to retain talents as contractors rather than employees (it is estimated that up to 40% of IT experts work as contractors). Based on the existing market practice, although it may change at any moment, reclassification disputes are not very common. However, the outcome of reclassification could be material as the company may be retroactively liable, i.a., for uncollected public dues.
Romania	A talent may be contracted under a service agreement instead of an employment agreement and only if the talent is authorised with the Trade Registry to perform the activities contracted. The talent contracted under a service agreement should be independent from the beneficiary and fulfil at least four of the seven criteria below on independence under the Fiscal Code: (i) uses its own intellectual / physical capacity; (ii) is part of a professional body; (iii) has the freedom to perform its activity directly, through employed personnel or collaborators; (iv) has the freedom to perform its activity for several clients; (v) has the freedom to choose the place to perform its activity and the schedule; (vi) undertakes the risks of the activity performed; (vii) uses its own equipment/property in performing the activity. If four of the above criteria are not met, the service agreement bears the risk of reclassification as an employment agreement which may end in civil, administrative or tax evasion charges.

Serbia	It is possible to retain a talent as a contractor for certain side-activities which require technical expertise carried out in the workplace, distinct from the main business ordinarily conducted by employees (such as sanitation services). The test used to determine whether a B2B contract is a disguised employment agreement is similar to what is applied in various other jurisdictions and aims to determine only the tax obligations of the employer and contractor. Based on the results of the test, reclassifications may be initiated by the individuals. A B2B contract involves significantly fewer public dues (both for the company and the individual) than an employment agreement. So, it is popular, in particular in the IT sector, to retain talents as contractors rather than employees. Based on the existing market practice, although it may change at any moment, reclassifications disputes are not very common. However, the outcome of a reclassification could be material as the company may be retroactively liable for uncollected public dues, compensation of work-related costs, etc.
Slovakia	It is possible to retain a talent as a contractor, typically under a commercial law agreement or even a civil law contract. However, the employment reclassification risk is very high, should the contractor's performance of work for the company resemble dependent work under the Slovak Labour Code. Such a reclassification may lead to the competent Labour Inspection imposing a fine of up to € 200,000.
Slovenia	If elements of an employment relationship exist, work cannot be performed based on civil law contracts and the rules concerning employment relationships apply. If a contractor performs work in an organized work process for an extended period, in exactly the same way and to the same extent as it is being performed by employees under the employment contract, such contract may conceal an employment relationship. The parties to such contracts therefore bear the reclassification risk, retroactive payment of all uncollected dues and taxes, as well as the employer possibly paying fines. Reclassification may be initiated both by the contractor exercising their labour rights or the authorities that may carry out inspections.
Turkey	It is possible to retain a talent as a contractor for certain side-activities which require technical expertise carried out in the workplace, distinct from the main business ordinarily conducted by employees (such as sanitation services). However, there is significant reclassification risk as the courts will most likely treat such contractors as employees in most cases and will hold the original employer jointly and severally liable for the contractor's employment receivables, together with the contracting entity.
Ukraine	A natural person may choose to work as an employee under an employment agreement or as an independent contractor under a service / works agreement. Depending on the content of the agreement and supporting documentation, as well as circumstances, the risk of reclassification of the contractor to employee varies. It is advisable to avoid elements of employment relations in the service / works agreement, such as subordinating the contractor to internal labour rules and regulations, paid leave, the same benefits as provided to employees etc. Otherwise, the company's actions may be interpreted as an attempt to evade employment relations, which is a serious breach of labour law.

Local Language Requirements

	Local language requirement in HR documentation (YES/NO)
Albania	Albanian is mandatory, but bilingual agreements are acceptable.
Bosnia and Herzegovina	BiH official languages are mandatory, but bilingual documents are acceptable.
Bulgaria	Yes. Bulgarian is mandatory, but bilingual documents are acceptable.
Croatia	Croatian is mandatory, but bilingual documents are acceptable.
Czech Republic	Not strictly regulated provided employees understand their rights and obligations, but state authorities require documents to be submitted in Czech. Bilingual documents are accepted.
Estonia	Not strictly required provided employees understand their rights and obligations. State authorities generally require that documents submitted to them should be in Estonian.
Greece	Not strictly required (except for documents to be submitted to the authorities). In practice, employment contracts are usually bilingual.
Hungary	Highly recommended but bilingual documents are accepted.
Kosovo	One of the official languages is mandatory (Albanian or Serbian), but bilingual agreements are widely used and accepted.
Latvia	Latvian language is mandatory, but bilingual documents are acceptable.
Lithuania	Lithuanian is mandatory, but bilingual documents are also acceptable.
North Macedonia	Macedonian is mandatory, but bilingual documents are acceptable.
Republic of Moldova	Yes
Montenegro	Montenegrin is mandatory, but bilingual documents are acceptable.
Poland	Polish is mandatory (limited exceptions), but bilingual documents (Polish version prevailing) are acceptable.
Romania	Yes
Serbia	Serbian is mandatory, but bilingual documents are acceptable.
Slovakia	Slovak is generally mandatory, but bilingual (Slovak and another language) versions are acceptable.
Slovenia	Slovene is mandatory, but bilingual documents are acceptable.
Turkey	Turkish is mandatory, but bilingual documents are acceptable.
Ukraine	Ukrainian is mandatory, but bilingual documents are acceptable.

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