



# EMPLOYMENT IN GEORGIA



Georgia is a small country that borders Russia to the North, Turkey to the south, as well as Armenia, and Azerbaijan. Georgia also has a coastline along the Black Sea. The country bridges Eastern Europe and Western Asia. Georgia is an emerging free market economy. Since 2014, Georgia has been part of the EU's Free Trade Area, with the EU being the country's largest trading partner, accounting to over a quarter of the country's total trade turnover. Some of the key sectors within the economy include mining, agriculture, tourism, and energy. Below is some key information regarding employment in Georgia, intended to provide a brief overview of employment law in Georgia. It is not intended as substitute for professional legal advice and counsel.



### WORKING TIME AND OVERTIME

The standard working hours in Georgia are 40 hours per week. There must be a minimum of 12 hours rest between each working day. Overtime should be paid at 120% of the usual hourly rate and should not exceed 2 hours per day.

### ANNUAL LEAVE

Employees are entitled to 24 days paid annual leave once they have completed 11 months of service. An annual leave benefit of one month's salary is to be paid three months before the annual leave. Additionally, employees are also entitled to 15 days unpaid leave each year. Georgia has 17 public holidays.

### TRIAL PERIOD

A probation period of up to 6 months is permitted in Georgia, this must be provided in writing.

### RESIGNATION AND DISMISSAL

An employer will need to have a just cause for terminating an employee in Georgia. In the event of termination, an employer will need to provide 30 days' written notice. In addition to notice, at least one month's severance payment should also be offered to an employee. This will need to be paid within 30 calendar days of the termination of employment. If an employee wishes to resign, they will need to provide their employer written notice of 30 days.

### CONTRACT OF EMPLOYMENT

A written contract of employment is not required by law but is strongly recommended for both indefinite and temporary employment. Contracts should be in the local language, and provide details of salary, probation periods, termination requirements, benefits, and compensation.

### MATERNITY AND PATERNITY LEAVE

Expectant mothers are able to take 126 days maternity leave. They are entitled to 100% of their daily salary, up to 1,000 Georgian Lari GEL or \$318.98. Additionally, mothers can take up to 604 days off work post pregnancy. A mother is also able to transfer 57 days of her maternity to leave to her partner.

### SICKNESS LEAVE

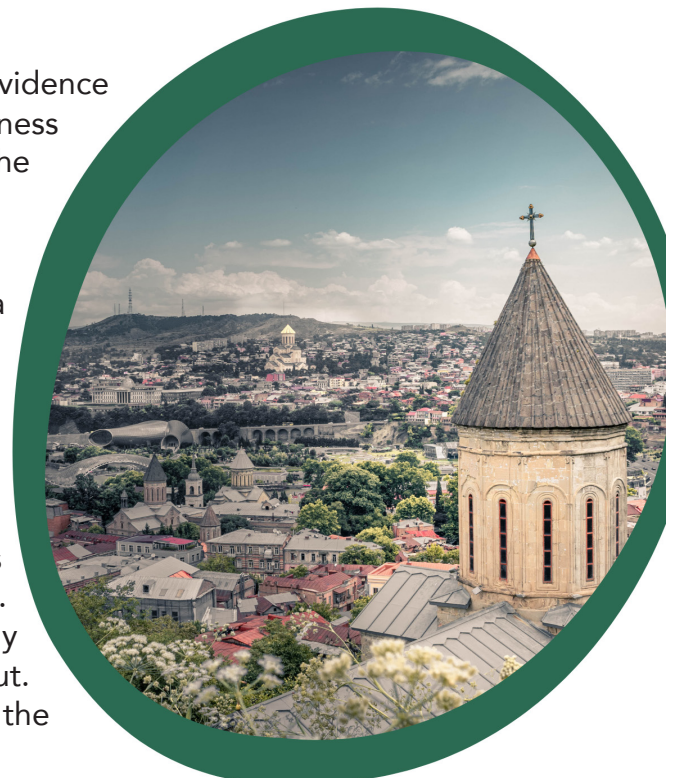
Employees can take up to 42 days of sick leave. Evidence must be provided such as a Doctors note/sickness card from an approved medical practitioner for the employee to be paid any sick leave.

### SOCIAL SECURITY

There are no social security contributions in Georgia. All employees must be part of a pension scheme.

### HEALTHCARE AND INSURANCE

Georgia does not have mandatory health insurance. Employees can choose to have their own private health insurance. Some employers do offer private health insurance as an additional benefit. There is also the option to sign up to local care authorities. For employees relocating to Georgia, it is strongly recommended that private insurance is taken out. The government provide healthcare vouchers to the poor and elderly.





# EMPLOYMENT OF FOREIGN NATIONALS

Most foreign nationals will need a visa to work in Georgia. There are four main categories for visas:

- A category - diplomatic visa
- B category - special visa
- C category - ordinary visa
- D category - immigration visa
- T category - transit visa



Visas are further split by single-entry short-term visas, multiple entry short terms visas, and long-term visas. The most popular visa for foreign nationals wishing to work in Georgia is the D1 visa. This is usually issued for one year. However, exceptions can be made based on an employment contract or offer letter with longer validity. This visa can be extended for up to 6 years, by which time the employee will be able to apply for permanent residence. The application process should start in the applicants' home country or country of residence at Georgia's consular office. A decision on a long-term visa may take up to 30 days.



# SALARY AND SALARY TAXES

## MINIMUM WAGE

Georgia has a minimum wage rate that has remained unchanged for many years. The rate is not representative of what Georgians earn. Any wages are dependent on what has been agreed in a contract of employment, or any collective bargaining that is in place.

## INCOME TAX

The Georgian tax year runs from January to December. It is the employer's responsibility to ensure taxes are paid from salaries before payments are made to employees. Employees will need to pay a flat rate of a 20% income tax rate.

## SALARY PAYMENTS

Employees in Georgia are generally paid on a monthly basis.

## SOCIAL SECURITY CONTRIBUTIONS

There are no social security contributions in Georgia. However, both the employer and employee have mandatory 2% pension contributions. Employers also need to pay a 15% corporate tax rate.





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