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POTAMITISVEKRIS

Regional Employment Guide

Central, Southern and Eastern
Europe

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Contents

Countries	3
Tax – Personal Income tax	5
Tax – Social Security	6
Tax - Child protection	8
Tax - Healthcare	10
Corporate – Limited Liability Company	12
Corporate – Limited Liability Company	14
Immigration – Country Entry	16
Immigration – Right to Work	20
Employee Transfers	22
Salary & Benefits	24
Internal Policies	26
External Services	28
Working hours	30
Overtime Rules	32
Employment Duration	34
Annual Leave	38
Sick Leave	40
Employment Termination	42
Collective Redundancies	46
Collective Bargaining Agreements	48
Remote work	50
Employment Agreements	52
IP Rights & Trade Secrets	54
Non-compete Restrictions	56
Local Language Requirements	58
Contact Us	60

Countries



Albania



Bosnia and Herzegovina



Bulgaria



Croatia



Czech Republic



Greece



Hungary



Kosovo



North Macedonia



Republic of Moldova



Montenegro



Poland



Romania



Serbia



Slovakia



Slovenia



Turkey



We at Bird & Bird, Adrialia network, Stratulat Albulescu, Potamitis Vekris, and BTS 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.

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

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



We are delighted to have contributed to this joint CEE and SEE Employment Guide and to have taken part in such a useful project.

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 17 jurisdictions, and so allowing companies to make the best strategic decisions.

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

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Stratulat Albulescu Attorneys at Law*

We indicate amounts in € as at an average June 2022 exchange rate.

Tax – Personal Income tax

Albania	0% for annual income from zero to € 2,873; 13% for annual income from € 2,973 to € 14,863; 23% plus a fixed amount of € 129 for annual income exceeding € 14,863.
Bosnia and Herzegovina ²	FBiH: 10% RS: 8%
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 € 4,000 or less, and 30% if more. Surtax on income tax of 12% to 18% (cities) or 10% (municipalities).
Czech Republic	15% if under € 76,255, with amounts above this level taxed at 23%.
Greece	For employees working in the private sector, the percentage of tax withheld depends on an employee's annual income and ranges from 9% to 44%.
Hungary	15%, deducted by the employer from gross income.
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.
North Macedonia	10%
Republic of Moldova	12% withheld by the employer from employment-related income, including benefits in kind.
Montenegro	9% from € 700 to € 1,000 and 15% of any amount above € 1,000 for personal earnings. 9% from € 8,400 to € 12,000 and 15% of any amount above € 12,000 for independent activities. 15% of the tax base for property, capital, capital gains, income from participating in sports, income from copyrights and related rights, patents, trademarks, and income of independent cultural experts.
Poland	12% decreased by € 775 (due to the tax-free amount) if under € 25,830, 32% if above € 25,830 and 36% if above € 215,253.
Romania	10% of the gross base salary
Serbia	10% + 15% for any amount above 6 times the average annual salary, where the base is calculated by decreasing the salary paid by the tax-free amount (€ 155).
Slovakia	19% basic income tax
Slovenia	25% of gross income must be remitted by the employer/payer of the income.
Turkey	15% for annual income from zero to € 1,777; 20% for annual income from € 1,777 to € 3,889; 27% for annual income from € 3,889 to € 9,444 (€ 13,889 for wage income); 35% for annual income from € 9,444 (or € 13,889 for wage income) to € 48,889; 40% for annual income exceeding € 48,889. Withheld by the employer from employment-related income, including benefits in-kind.

² 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.

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: Pension and disability insurance: 17% contribution for employees and 6% for employers. Unemployment insurance: 1.5% contribution for employees and 0.5% for employers. RS: 31%, including pension and disability insurance, healthcare, unemployment insurance and child protection.
Bulgaria	24.7% to 25.4% of an employee's salary, of which 14.1% to 14.8% is payable by the employer and 10.6% is payable by the employee.
Croatia	20% for insured employees. Based on generational solidarity, 15% if they are insured based on individual capitalized savings.
Czech Republic	Paid jointly by the employer and the employee at 31.3% of the employee's gross income. 6.5% is paid by the employee and 24.8% by the employer.
Greece	Employers are liable for payment of their own contributions towards the employees' social security (employer's contribution of 22.54%), as well as for withholding and remitting the employee's contribution to the fund (14.12% employee's contribution).
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).
North Macedonia	18% 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.
Montenegro	Pension and disability insurance - 10.8% payable by the employer and 12% by the employee. Unemployment insurance - 0.5% payable by both the employer and the employee. 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	The employer withholds 23% from an employee's taxable income and adds another 20% from its funds as social insurance 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 25% 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.

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Slovenia	An employer pays, on behalf of its employees: (i) pension and disability insurance (24.35%), (ii) insurance for parental protection (0.20%), (iii) unemployment insurance (0.20%).
Turkey	Mandatory pension contribution of 37.5% of the employee's salary, 15% borne by the employee and 22.5% by the employer.



Employment - 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 ⁴	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.
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 centre).
Czech Republic	Minors under 15 or those who have not completed compulsory education are not permitted to perform dependent work. Such minors may only engage in artistic, cultural, advertising or sporting activities. The length of a single shift for employees below 18 must not exceed 8 hours, and the total number of working hours per week must not exceed 40 hours. An employee below 18 is entitled to at least a 30-minute break from work after 4.5 hours of continuous work.
Greece	The minimum age for employment is 15. Exceptions apply for musical performances or other artistic events, fashion shows, radio, or television recordings, provided that a permit has been obtained from the Labour Inspectorate.
Hungary	Employing minors under 18 is prohibited. Exceptions apply to children in full-time education who are at least 15. They may enter employment relationships during school holidays and subject to prior notification of their legal guardian. Minors under 16 may be employed for cultural, artistic, sports or advertising activities as regulated by other laws.
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.

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North Macedonia	Employing minors under 15 is prohibited, except for work permitted by law and for no more than 2 hours a day, or no more than 6 hours during school holidays with an uninterrupted break of 2 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 respective job is not harmful to health.
Poland	Employing minors is forbidden, except for cultural, artistic, sporting or advertising activities provided that legal guardian and labour authority approval has been obtained. Employing minors is allowed for vocational training or light work and for specified periods.
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 with regard to 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 only allowed for cultural, artistic, sporting or advertising activities and with legal guardian and labour authority approval. Employing minors is permitted under certain conditions, and a statement (not consent) from the minor's legal guardian is needed.
Slovenia	Employing minors 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.
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 do 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 do not prevent them from attending education (if continued) under a written contract and provided that approval is obtained for each activity.

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 ⁵	FBiH: 15.50% employee contribution and 4% employer contribution. RS: 10.2%.
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.
Greece	7.10% healthcare for social security contribution (2.15% for the employee and 4.30% for the employer on top of the gross monthly salary for healthcare benefits in-kind, and 0.40% for the employee and 0.25% for the employer on top of the gross monthly salary for healthcare benefits in cash). This is included in the total social security contributions rate indicated in the Tax Social Security section.
Hungary	13% (social security tax: payable on top of gross income).
Kosovo	N/A
North Macedonia	7.5% for 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 this year's Government Program – "Europe Now".
Poland	9% of the employee's gross income, less social security contributions.
Romania	10% of the gross base salary – social health insurance contribution.
Serbia	10.3% mandatory healthcare contributions.
Slovakia	Employers pay 10% health insurance. A 4% health insurance contribution is deducted from an employee's gross salary.
Slovenia	Employers pay on behalf of employees: (i) health insurance (12.92%); injury and illness insurance (0.53%).
Turkey	Healthcare contribution of 12.5% of the employee's salary, 5% of which borne by the employee and 7.5% by the employer as part of mandatory pension contribution of 37.5% of the employee's salary.

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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 € 50.
Bulgaria	Bulgarian Commercial Register	7-10 working days	Fees vary according to company type and usually do not exceed € 200.
Croatia	Croatian Commercial Court	7-14 working days	Depends on the share capital amount. If share capital is € 2,600 (prescribed minimum), notary fees of € 460 and court and other fees of € 55.
Czech Republic	Czech Commercial Register	1-2 weeks	€ 0.41 minimum investment contribution per shareholder.
Greece	Commercial Register/notary public	2-5 working days	€ 100-150, excluding any notary and legal fees.
Hungary	Competent court of registration	1-3 working days (simplified procedure) or 15 working days (normal procedure)	Free of charge
Kosovo	Kosovo Business Registration Agency (KBRA)	2 working days	N/A
North Macedonia	Trade Register maintained by the Central Register	2 to 3 working days	No filing fee for registering the company's incorporation.
Republic of Moldova	The State Registration Chamber	4h–1 working day	The state fee is € 90 to register a company in 1 day and € 250 to register a company in 4 hours.

	Office for registration	Time to register	Registration
Montenegro	Central Registry of Business Entities (CRBE)	7-10 working days	Administrative fee of € 15. 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	Depending on the share capital amount (up to € 215 when the share capital is € 1,080).
Romania	Trade Register	2-5 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 certification, translation, attorney fees.
Slovakia	Commercial registers maintained by district courts.	Up to several weeks (in practice).	Depending on the circumstances, but generally € 1,500. Registration fees of € 150-200. Additional costs may include certification, translation, attorney fees, etc.
Slovenia	Slovenian Business Register (AJPES)	1-3 weeks.	Notary fees (depending on the type of LLC, between € 150-500), 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 + establishment certification fee) = € 25. Declaration fee € 0.019 for each word of the Articles of Association) Additional costs may include certification, translation, attorney fees.

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	For an LLC, € 1.02, and € 25,564 for a joint-stock company	Yes	Yes
Croatia	Minimum € 2,600 for an LLC	No* ⁶	Yes
Czech Republic	No set amount for an LLC. Registered share capital of € 3,800 advisable	Yes, and this is a faster option.	Yes
Greece	For a joint-stock company, € 25,000. For a private company (Greek: IKE), no minimum capital. For an LLC (Greek: EPE), no minimum capital.	Yes	Yes
Hungary	€ 7,300	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
North Macedonia	€ 5,000 minimum share capital for an LLC	Yes, and this is a faster option.	Yes
Republic of Moldova	No minimum share capital amount	No	Yes

⁶ 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?
Montenegro	€ 1 minimum share capital for an LLC	Yes	Yes
Poland	€ 1,080 minimum share capital for an LLC	Yes, this is a faster option.	Yes
Romania	No minimum share capital	No.	Yes
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	€ 555 minimum share capital for an LLC	Yes	Yes

Immigration – Country Entry

Albania	Foreign citizens can work in Albania after obtaining a work permit and must apply for a residence permit if intending 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 for its renewal, 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 initial date of 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 – 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 a: (i) visa-free regime (if applicable) – an individual should not exceed 90 days in all Schengen countries cumulatively during a 180-day period; (ii) C or D visa (not a tourist visa); (iii) 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) 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 and their family members (including family members from third countries) 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.
Greece	EU citizens are eligible to enter Greece with a valid identity card or passport, regardless of the planned duration of their stay. If an EU citizen intends to stay in Greece for more than 90 days, they must register with the local Hellenic Police Department of Aliens. For third country nationals (non-EU citizens), specific conditions apply for stays of more than 90 days within a 180-day period.
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 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.
North Macedonia	EU, EEA, Swiss citizens can enter without any visa by presenting a valid passport or ID. Non-EU citizens can enter and stay in North Macedonia based on a: (i) visa-free regime (if applicable) – an individual should not stay for more than 90 days cumulatively within a 180-day period; (ii) C or D type visa (not a tourist visa); (iii) residence permit (obtained after arriving in North Macedonia).
Republic of Moldova	Citizens of certain countries must apply for and obtain a visa to enter, exit or transit Moldova.
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) other specific cases.
Romania	Foreigners (citizens of states not in the EU/EEA) 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	Citizens of the EU / EEA and Switzerland may enter without a visa by presenting a valid ID card or passport. If staying for more than three months, they must register their residence with the relevant administrative unit. 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).

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. 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>.



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 need a work and residence permit to perform work in BiH. The relevant ministry can grant an exception for certain projects of limited duration based on a visa, but these types of arrangements do not constitute employment relationships. There is a simplified work or residence permit procedure 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 based on (i) performing a market test; (ii) a blue card; (iii) an intra-company transfer; (iv) a posting. It can take between 4-12 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 and their family members (including family members from third countries) do not need a work permit. Non-EU citizens need a work permit depending on how long they intend to work for. Up to 90 working days within any 180-day period – a Schengen visa is required. A valid work permit and an employment agreement are required to obtain one. More than 90 working days – the employee is required to hold an employee card, a blue card, or an intra-company employee transfer card. These cards serve as both a residence and a work permit. It can take 2 months to obtain one.
Greece	EU/EEA citizens do not need a work permit. For a third-country citizen to be employed lawfully in Greece, a Greek residence permit is required. Only a limited number of residence permits are issued for limited and specific purposes (a special purpose residence permit, which applies to employees who intend to work in Greece based on special legislation, international agreements, or in the service of public interest, culture, sports; a residence permit provided for board members, shareholders, legal representatives, managers, general directors of enterprises established in Greece).
Hungary	EU, EEA or Swiss citizens have the right to freely access the labour market and so do not need to obtain a work permit or a residence permit for employment. Non-EU 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 3 months to collect all supporting documents. There are certain exceptions in the event of labour shortages for such positions (e.g., IT developer).
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.

North Macedonia	Foreigner citizens must hold a temporary residence permit for work. A visa may be needed to enter North Macedonia. 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, 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 the citizens of Montenegro). An employer may be required to supply the offer of the employment agreement, as well as a letter of invitation letter if the employee is required to obtain a visa to enter the country. Any other required documentation should 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 may cover both requirements (a special purpose residence permit).
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 work permit and a temporary/permanent residency permit. The entire procedure usually lasts 30 days, although it may last longer if there are any additional requests from the competent authorities.
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 Slovakian 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.

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.
Greece	For the transfer of an undertaking / business within the meaning of Presidential Decree 178/2002 (business transfer, merger), the new employer is obliged by law to take over the employees of the transferred undertaking/business and to employ them on the same terms and conditions.
Hungary	For the "transfer of an undertaking" – the transfer of an organised collection of assets while retaining an 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.
North Macedonia	All rights, obligations and responsibilities arising from an employment agreement and employment relationship are transferred to the new 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.
Montenegro	Under a merger or acquisition, the acquirer must: (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 the merger or acquisition.
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), and the transferee must comply with the provisions of collective bargaining agreements, 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 a 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" 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 recognise employee rights and obligations under any collective agreement that was 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.

Salary & Benefits

	Minimum salary level	Most common benefits
Albania	€ 249 updated annually.	Statutory benefits: overtime payments; annual paid leave; parental leave; maternity payment; allowed for temporary disability. Other benefits: mobile prepaid packages; 13 th salary; private health insurance (depending on the employer); transportation; parking space.
Bosnia and Herzegovina	fBiH: € 278 RS: € 277	Food allowances and transportation expenses are statutory benefits. Voluntary benefits include company car, mobile phone, holiday awards, bonuses, etc.
Bulgaria	€ 332	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.
Croatia	€ 566 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	€ 594 for the standard 40-hour working week, or € 3.5 per hour	Gym membership contribution, meal vouchers, five weeks of annual paid leave, language and other courses, company car, mobile phone, computer, paid sick leave, contribution to supplementary pension scheme.
Greece	For employees, minimum monthly salary of € 663. For workers, minimum daily wage of € 30.	Benefits in-kind (company car, mobile phone, residence, accommodation, etc.) or financial benefits (bonuses, insurance schemes or group insurance health plans, etc.).
Hungary	Statutory minimum gross salary in 2022 for a full-time employee is € 490 or € 640 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 workers up to 35; € 170 for workers over 35.	Statutory benefits: overtime payments; annual paid leave, parental leave, social contributions. Other benefits: kitchen/recreational facilities, staff retreats, mobile prepaid packages, 13 th salary, private health insurance, transportation.
North Macedonia	As of March 2022, the minimum salary of € 291 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.

	Minimum salary level	Most common benefits
Republic of Moldova	€ 0.80 per hour or € 136 per month, calculated on a full average work schedule of 169 hours per month.	Paid annual leave, medical leave, parental leave, paid and unpaid childcare leave, 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.
Montenegro	€ 450 for full-time employment	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	€ 650 for full-time employment, updated annually	Private medical and life insurance; gym memberships; training programmes and courses (professional as well as language); parking.
Romania	Minimum gross base salary € 515 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 2022 it is € 1.7 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; salary incentives and bonuses; company car (for business and private purposes).
Slovakia	The minimum salary level changes annually and is € 646 gross per month, and € 3.713 per hour for 2022.	Additional leave (above the basic 4-5 weeks of statutory leave), severance pay, travel vouchers, food vouchers, gym memberships.
Slovenia	€ 1,025 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 (13 th 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 € 278 gross and € 236 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.

Internal Policies

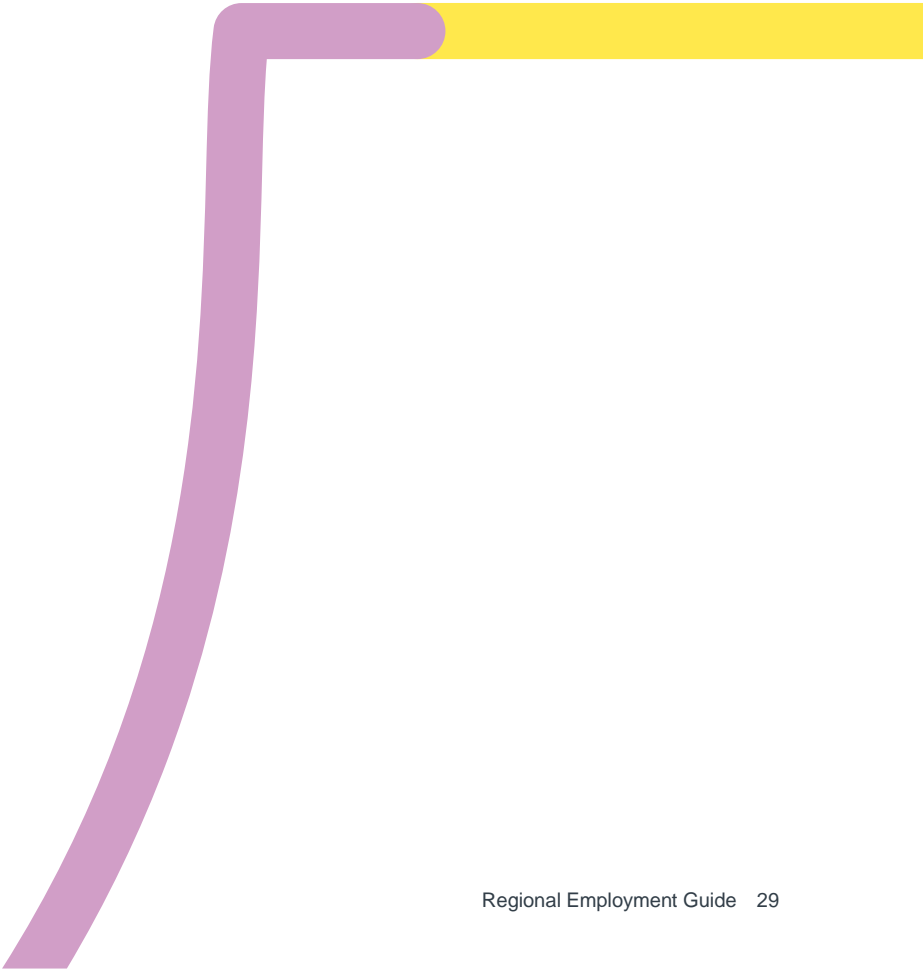
Albania	(i) Compensation for overtime performed with leave that is at least 25% longer; (ii) working time rules (unless covered by workplace regulations); (iii) anti-harassment and anti-discrimination policies; (iv) employee safety/protection; (v) protection of pregnant women and facilities used by them; (vi) no processing of personal data can be disclosed without employee consent.
Bosnia and Herzegovina	(i) Work handbook – mandatory if an employer has over 30 employees in fBiH and over 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); and others, depending on the type of activity involved. There may be collective bargaining agreements to follow.
Croatia	Employers employing minimum 20 employees must have an employee handbook (covering salaries, work organisation, 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.
Greece	Employers employing over 20 employees must have policies in place covering workplace harassment. The employer must meet all GDPR obligations, while other policies may be required (payroll policy), depending on the scale of a company's business, its size, and the possible trading of its shares on the Athens Stock Exchange.
Hungary	(i) Fire safety policy, if more than five employees; (ii) health & safety policy/notice; (iii) privacy notices; (iv) other policies as applicable (employee monitoring policy, if an employer monitors employee use of the Internet or electronic devices, etc.).
Kosovo	(i) The employer must appoint one person responsible for health & safety measures in the company if more than 50 employees; (ii) use of annual leave rules; (iii) personal data processing activity records for companies employing over 250 employees.
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) all relevant company regulations; (iii) guidelines; (iv) policies; (v) collective bargaining agreements; (vi) information about applicable occupational health & safety rules and (vii) 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 more than 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 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 at least 50 employees; (ii) telework 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 at least 50 FTE as of 1 January or the formal opting out from such.
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.
Serbia	An employer with at least 10 employees is required to adopt and publish a systematisation policy. 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 circumstances, the employer may be obliged to adopt internal policies in the fields of 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 more than 10 employees; (ii) a safety statement with a risk assessment; (iii) rules against mobbing and sexual or other harassment; (iv) accounting rules. Additional (non-mandatory rules): (i) privacy policy; (ii) rules on promoting workplace health; (iii) rules prohibiting work under the influence of alcohol, drugs, or other prohibited substances.
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.

External Services

Albania	(i) Employers are required to organise regular professional medical visits/examinations for employees before and during employment; (ii) workplace risk assessment report.
Bosnia and Herzegovina	Lease contracts for business premises, contracts for accounting services and insurance.
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.
Greece	Employers with less than 50 employees should employ a safety officer, while those with over 50 employees should employ an occupational health doctor. All other functions and services (such as payroll services) may be performed either in-house or outsourced.
Hungary	(i) Occupational health service provider; (ii) occupational health & safety services; (iii) payroll services (if not performed in-house).
Kosovo	(i) Workplace risk assessment report; (ii) medical examinations of employees.
North Macedonia	Employers should prepare a safety statement, a workplace risk assessment, train employees, inspect the equipment they work with and perform periodic assessments of the work, and appoint a professional person specialising in workplace health & safety 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 (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.
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 economic 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).



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 8 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 4 months).
Croatia	Standard working hours comprise 8 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 working hours comprise 40 hours per week performed over a five-day working week. A single shift must not exceed 12 hours. Part-time work, flexible working hours or a working hours account system may be agreed. Working hours must be scheduled so that there is a minimum rest period of 11 hours between 2 shifts within 24 hours.
Greece	Statutory working hours for an employee working full-time comprises 40 hours per week performed on a five-day basis (8 hours per day) or on a six-day basis (6.66 hours per day).
Hungary	Standard working hours comprise 8 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 or 48 hours per week.
Kosovo	Full-time working hours comprise 40 hours per week performed over a five-day working week.
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 8 hours per day.
Montenegro	Full-time employment comprises 40 hours per week (35 hours for minors) and 8 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 8 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 8 hours per day and 40 hours per week. The maximum number of hours of work per week is 48 hours, including overtime.
Serbia	Standard working hours comprise 8 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 8 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.
Slovenia	Regular (full-time) weekly working hours amount to between 36-40 hours per week. Daily regular working time comprises 8 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.

Overtime Rules

Albania	Overtime (exceeding 8 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.
Bosnia and Herzegovina	Permitted under exceptional circumstances. Employees can work 8 hours of overtime per week in fBiH and 10 hours in RS. 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 3 hours over 2 consecutive days, not more than 6 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 8 hours in any one week calculated over a 26-week reference period (a 52-week reference period may be agreed in a collective agreement) or 150 hours in any calendar year (unless the employer and employee agree on additional overtime work). For overtime work, in addition to salary, payment of a premium of at least 25% of the employee's average earnings or the granting of time off in compensation is obligatory.
Greece	Extra work from the 41 st – 45 th hour (five-day working schedule) and from the 41 st and 48 th hour (six-day working schedule) is paid at the hourly wage rate plus 20%. Overtime (more than 9 hours per day or 45 or 48 hours per week): (i) Legitimate overtime: up to 150 hours a year, each hour is paid for with a 40% supplement added to the hourly wage rate; above the 150-hour limit, each hour is paid for with a 60% supplement added to the hourly wage rate; (ii) overtime for which the provisions of the law have not been followed attracts payment with a 120% supplement applied to the hourly wage rate.
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.
Kosovo	Overtime of up to 8 hours per week if requested by the employer in certain situations.
North Macedonia	Overtime may not exceed 8 hours per week on average (over 3 months) and a maximum of 190 hours per year, except for certain situations specified by law. Employers are obliged to provide prior written notice of overtime to the regional State Labour Inspectorate.

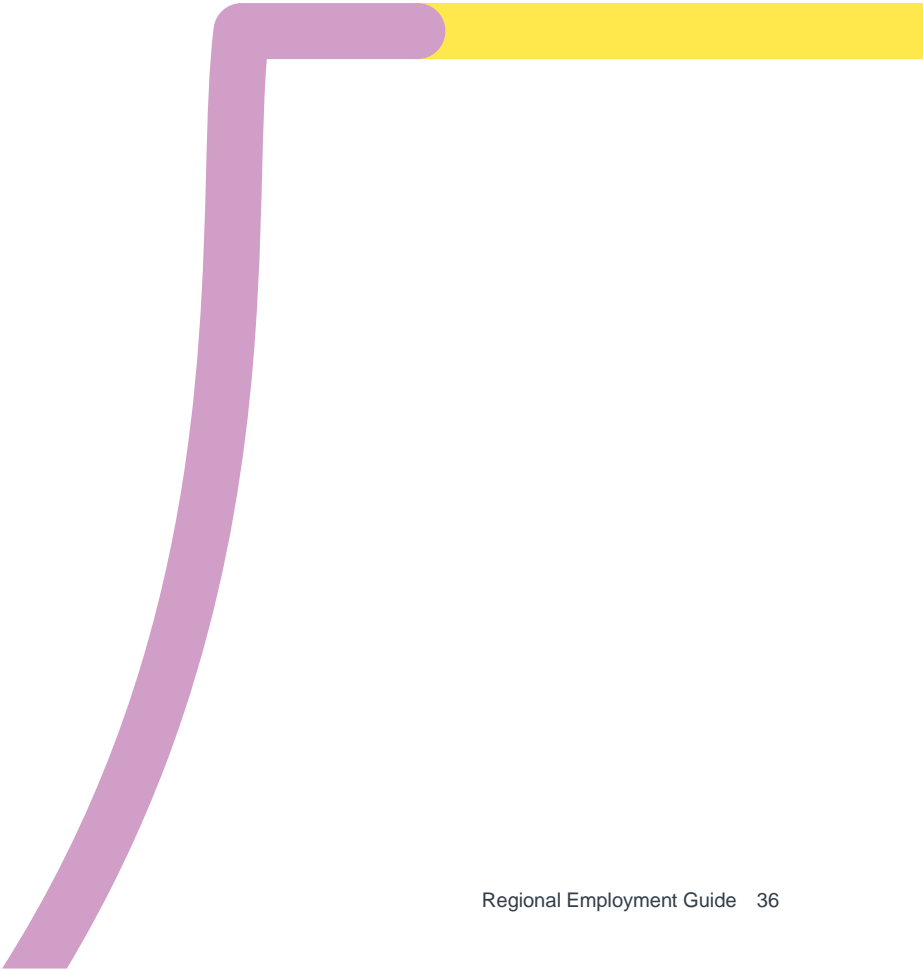
Republic of Moldova	Overtime, together with normal daily working hours, cannot exceed 12 hours per day. The annual limit for overtime work is 120 hours per year with the consent of employee representatives. The rate for the first two hours of overtime is 150% of the normal hourly wage rate and double the normal hourly wage rate for overtime exceeding two hours.
Montenegro	Overtime work is allowed if there is an unexpected increase in the volume of work, <i>force majeure</i> , 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.
Poland	Overtime (work over daily or weekly working limits) is possible in specific situations, with limited exceptions (ore relaxed rules) for management.
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.
Serbia	Overtime (work exceeding 40 working hours per week) is possible, but it cannot amount to more than 8 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.
Slovakia	Maximum overtime hours: 8 hours per week and 400 hours per calendar year in total.
Slovenia	Overtime must be requested in advance in writing. Overtime work may not exceed 8 hours a week, 20 hours a month, or 170 hours a year. 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 a collective bargaining agreement. 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 6 months for overtime work, and 1.25 times the normal hourly rate, or 1.25 hours of additional leave within 6 months for working for extra hours.

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 months, or 3 plus 3 months.	Possible for no longer than 3 years in fBiH and 2 years in RS. 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 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. Underperformance during the probation period constitutes grounds for terminating the employment agreement	The duration of one or several consecutive fixed-term employment agreements may not exceed 3 years, except for a first fixed-term agreement, which may be concluded for a longer period.
Czech Republic	Up to 3 months (6 months for a managerial employee). No subsequent extension possible.	Limited to a maximum of 3 years and may only be repeated or extended twice (maximum of 9 years in total).
Greece	For indefinite-term employment agreements, the probation period is set at 12 months by law. During such period, the agreement may be terminated without due notice and without any compensation.	Fixed-term employment agreements are allowed. Successive fixed-term agreements are allowed, only if they are justified for an objective reason (the temporary replacement of an employee, etc.). If there is no objective reason and the successive fixed-term employment relationships exceeds 3 years in total, or, within a 3-year period, there have been more than 3 renewals, successive agreements are converted into an indefinite-term employment agreement.

	Probation period	Fixed-term employment
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.	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.
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 6 months for management positions and 3 months for other positions. 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 concluded for an indefinite-term. Only certain jobs allow 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 36 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.
Poland	Up to 3 months (as a rule, no extension possible); new, more detailed rules to be adopted soon.	As a rule, possible for no more than 33 months in total and no more than three 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 executive 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.	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 three individual fixed-term employment agreements.
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.

	Probation period	Fixed-term employment
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.	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 is necessary for the work to be performed and no more than 2 years for the same work.
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.





Annual Leave

Albania	Minimum 4 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, but no more than 30 working days per year. 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 2 years, cash compensation only permitted for termination of employment.
Croatia	4 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 2 weeks' leave continuously.
Czech Republic	4 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.
Greece	26 working days per calendar year if the employer operates on a 6-day working week basis, or to 22 days if the employer operates on a 5-day working week basis. All employees are entitled to take their paid annual leave by 31 March of the following calendar year.
Hungary	The basic leave entitlement is 20 working days per calendar year. Supplementary leave available depending on age, as well as for minors, employees raising a child under 16 years of age, employees working underground on a permanent basis, employees spending at least 3 hours a day in a workplace exposed to ionising radiation, as paternity leave, for disabled employees, people entitled to disability benefits or benefits for the blind. No possibility to carry over leave (with some exceptions).
Kosovo	At least 4 weeks per calendar year with one more day added for every 5 years of employment.
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.
Montenegro	At least 20 working days; 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 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 2 weeks. The remaining part must be used by 30 June of the following year.
Slovakia	4 weeks of annual leave per year. For employees aged 33 or more, as well as those permanently caring for a child, the statutory annual leave entitlement is 5 weeks.
Slovenia	20 days for a 5-day week, of which at least 2 weeks should be consumed in succession. Some categories of employees are entitled to extra leave of up to 3 additional days. 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.

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 3 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) first 3 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 1 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 per working day.
Greece	The employee is entitled to half of his/her daily salary for the first 3 days of sick leave. Payment of a social security allowance starts from the fourth day of sick leave, provided that the employee has obtained a medical leave certificate. As of the fourth day, the employer is obliged to pay the employee's salary, reduced by the amount of the allowance. In short, during the first month of sick leave, the employer should pay the employee their monthly salary and deduct any social security amounts. During any subsequent months of absence (if any), the employer is not obliged to pay the employee any salary, regardless of whether they are on sick leave.
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 3 days, the employer is entitled to request a medical certificate from the employee.
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. Sick leave may not exceed 180 days per calendar year. In grievous cases, it can be extended by an additional 30 days, up to 210 days.

Montenegro	Must be confirmed by a medical certificate. The salary compensation is calculated based on 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 6 months preceding the period of work inability. The allowance is paid by the employer, but apart from the payment for the first 5 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 3 days corresponds to 25% of the daily assessment base: For 4-10 days of sickness, 55% of the daily assessment base, and after the 11th day, up to 52 weeks of temporary work incapacity. From the 11th day on, the sickness benefit is payable through the public social security system. During the first 10 days the sickness benefit is provided by the employer.
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.

Employment Termination

Albania	During the first 3 months of employment, considered a probationary period, each party may terminate an employment agreement upon serving at least 5 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) 2 weeks during the first 6 months of employment; (ii) 1 month for 6-24 months; (iii) 2 months for 2-5 years; and (iv) 3 months for more than 5 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.
Bosnia and Herzegovina	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 offense 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 offense. Termination is possible by the mutual agreement of both parties.
Bulgaria	(i) Termination with service of notice (1-3 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 3 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.
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, qualification-related, breaches of employee duties, gross violation of a prescribed unfit employee regime); (iii) immediate termination – the employee may terminate their employment with immediate effect in the limited cases set forth in the Labour Code. The employer may terminate employment with immediate effect if an employee breaches his/her duties in an especially flagrant 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.

Greece	Termination of an indefinite-term employment agreement does not require any justification. Termination is invalid if it is: (a) due to discrimination on the grounds of sex, race, colour, political opinions, religious or philosophical beliefs, genealogical or sexual orientation, age, identity, or gender, disability, or participation in a trade union; (b) made as a response to the exercise of an employee's legal right; (c) contrary to special provisions of law (regarding pregnant women, recent mothers or fathers, trade unionists, etc). The termination notice must be in writing and statutory severance pay must be paid. The employer has the option to either notify the employee (respecting the statutory notice period) before dismissal, or not to notify the employee but terminate the relationship with immediate effect. In the latter case, the entirety of the statutory severance is due, whereas for termination with prior notice, half of the statutory severance pay is due.
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. No reasoning is needed if the employee is retired. The reason for termination must be clear, real, 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 (stealing from the employer), or (b) other behaviour which makes the maintenance of employment impossible.
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 6-24 months, (b) 45 days is from 2-10 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.
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).

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).
Poland	(i) Termination with notice but the employer must provide reasons for indefinite-term agreements. Both parties may terminate the probational period or fixed-term agreement for convenience. New rules will require the employer to provide reasons for terminating a fixed-term agreement. (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. 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) individual dismissal for inadequate performance, disciplinary misconduct, or 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.
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.
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.
Slovenia	Reasons for standard dismissal: (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 are determined for the most serious breaches of employment obligations. The minimum notice periods are determined by law and depend on the employee's years of service with the employer and the reason for termination. 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 4 months' salary.



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	Employers with more than 30 employees intending to terminate the employment agreement of at least 5 employees for economic, technical, or organisational reasons in the next 3 months, are obliged to consult with the works council and the trade union.
Bulgaria	Special rules apply to employers with over 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 collectively dismisses for organisational reasons within a 30-calendar day period at least: (a) 10 employees (if they employ 20-100 employees); (b) 10% of employees (if 101-300 employees); (c) 30 employees (if more than 300 employees), special rules apply including the duty to inform the trade unions and works councils/employees prior to the dismissals, notifying the Labour Office and preparing a written report.
Greece	Collective redundancies are those that exceed the limit of 6 per calendar month for employers with 20 to 150 employees, or the limit of 5% of the total workforce (and at most 30 employees) per calendar month for employers with more than 150 employees. Before proceeding to collective redundancies, the employer must consult the employee representatives on how to avoid or reduce the number of collective dismissals.
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 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 or more. This may involve payment of 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 1-7 monthly salaries (depending on years of service).

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 over 300 employees.
Montenegro	When an employer intends to carry out collective redundancies within a 90-day period affecting at least 20 employees, he 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 5 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 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 – three average net salaries in Montenegro if it is more favourable for the employee.
Poland	Special rules apply to employers with at least 20 employees, involving payment of severance pay 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	Special rules apply to employers with over 20 employees, especially for collective dismissal.
Slovenia	If (i) 10 employees are employed with an employer having between 20-100 employees, (ii) 10% of employees with an employer with between 100-300 employees, or (iii) 30 employees with an employer with 300 employees or more are deemed redundant within a 30-day period, the employer must apply the rules for collective dismissals (redundancy). For collective dismissal, the employer must provide advance notice of the dismissals 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 and the Employment Service of Slovenia.
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 more than 301 employees.

Collective Bargaining Agreements

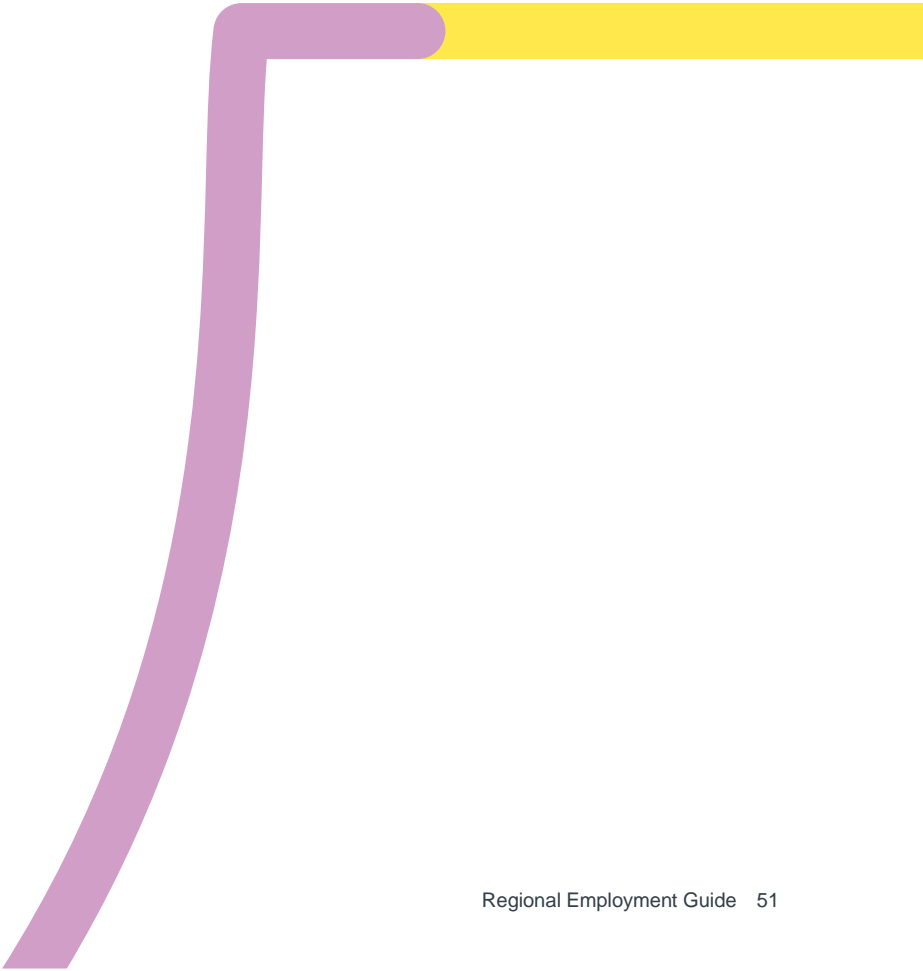
	Collective bargaining agreements (CBA) /trade unions/works councils (WC) and European Works Councils (EWC)
Albania	No legal obligation to conclude a CBA, but employers can conclude indefinite CBAs with trade unions.
Bosnia and Herzegovina	CBAs may take general, branch or individual form. Employees may form trade unions but are not required to join them. Employers with more than 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 nation-wide trade unions. EWCs are regulated separately for multinational companies.
Croatia	<p>Concluding a CBA is optional. Trade unions can call strikes to conclude a CBA.</p> <p>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).</p>
Czech Republic	Two forms of CBAs: (a) a company CBA (between the employer and the relevant trade union 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 – has between 3-15 members.
Greece	There are different types of CBAs: general national-level collective labour agreements, sectoral collective labour agreements, company-level collective labour agreements, and occupational CBAs. CBAs are binding on employees and employers who are members of affiliated trade unions and employer associations for a sector or occupation with respect to location, occupation, and duration unless they are declared generally mandatory by a decision issued by the Minister of Labour and Social Affairs. In the latter case, their regulatory scope is extended to both employers and employees – non-members of affiliated organisations – who fall within the purview of the CBA in all respects. Employees may join or form trade unions of their choice (sectoral, occupational, or business unions), aimed at concluding a CBA. Establishing a union requires at least 20 employees and a court decision recognising the union. WCs and EWCs are rather rare.
Hungary	Sector CBAs and CBAs, and trade unions are rare in private companies. Employer must respect trade union rights. WCs and EWSs are rare in Hungary (there are a few at major multinational companies).

	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 3 years.
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 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. The employer or the employer association must initiate collective negotiations at company level if the number of employees exceeds 20. The minimum number of employees to form a trade union is 15. For employers with more than 20 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.
Slovenia	Concluding CBAs and establishing trade unions and WCs are not mandatory. Concluding collective agreements with general validity requires trade union representation. As a rule, a collective agreement is binding on the parties to the collective agreement. The most common forms of participating in management are through: (i) a WC or employee representative (if the company employs under 20 employees) and (ii) employee representatives in company bodies.
Turkey	Concluding a CBA or establishing a trade union is not mandatory. Employees are entitled to form a trade union. WCs are not recognized.

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	The law does not explicitly prohibit or allow work from home, but in the context of the COVID 19 pandemic, work from home is becoming increasingly common.
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	Agreements for remote work must have additional provisions prescribed by law (regarding work-related equipment, reimbursement of expenses etc.).
Czech Republic	Regulated only partially, must be mutually agreed upon by both parties. Options: (a) temporary remote work, (b) hybrid work arrangements (combination of office and remote work), (c) fully remote work (with self-scheduled working hours – such employees are exempt from certain provisions of the Labour Code).
Greece	For remote work to be lawful: (a) a relevant written agreement is required, and (b) the employee must be notified in writing of certain terms laid down by law. Remote work may be implemented partially or wholly. Employers may, on grounds of protection of public health, unilaterally impose remote working on employees (common during the pandemic).
Hungary	Mainly regulated telework (working remotely partly or wholly), involving special rules and must be agreed in individual employment agreements. 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.
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 telework requires a written agreement between employers and employees.
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	Three options: (a) teleworking to prevent COVID-19 (temporarily during the pandemic); (b) regular work from home (teleworking), involving special rules and must be agreed in individual employment agreements; (c) occasional remote work, if working from home sporadically due to the employee's request (no formalities).

Romania	Teleworking agreements (or an addendum) mutually establishing a work schedule are required. In addition to telework, 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 (home office), as well as on a regular basis (work from home and telework).
Slovenia	Two options: (a) remote work only during the COVID-19 pandemic (special circumstances); (b) work from home (teleworking), involving special rules and must be agreed in individual employment agreements. Employers must notify the Slovenian Labour Inspectorate about every employee 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.).



Employment Agreements

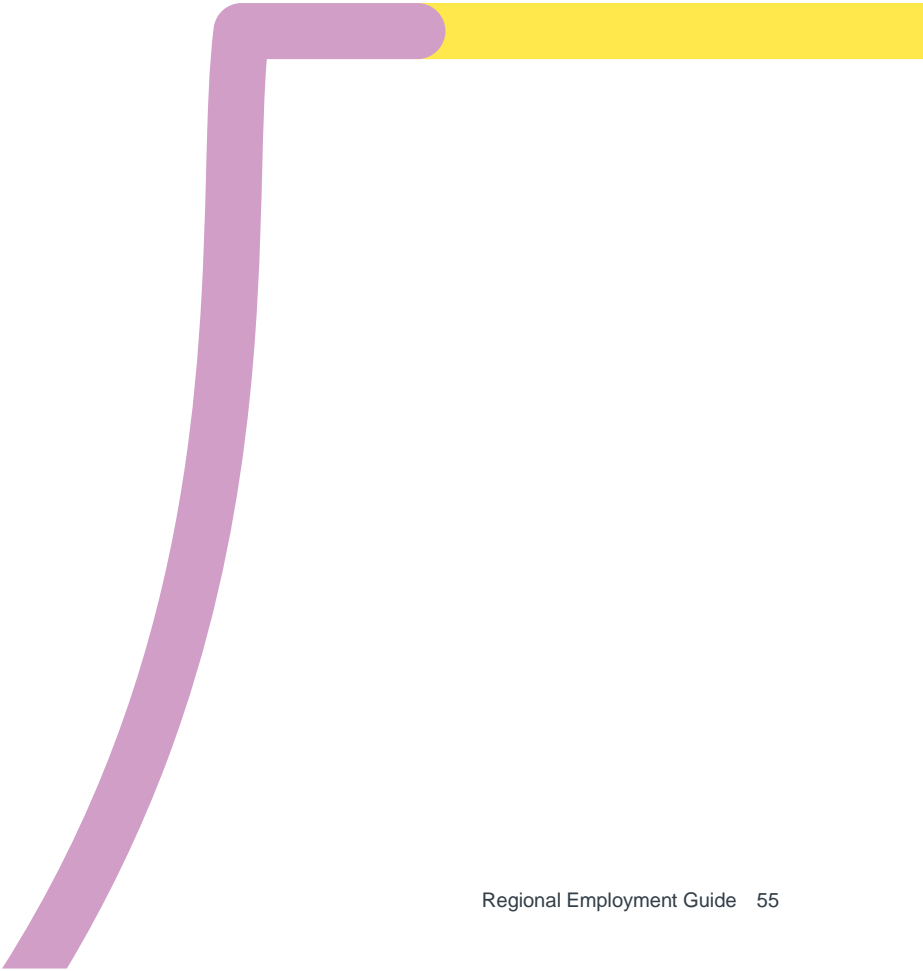
Qualified Electronic Signatures (QES)	
Albania	Employment agreements, appendixes, termination, other notices must be addressed to the employer in writing.
Bosnia and Herzegovina	Employment agreements, terminations, notices, and all other important documents must be concluded in writing and affirmed by 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 recognised in the EU.
Czech Republic	Employment agreements and any documents concerning the creation, change or termination of employment must be in writing and signed using a wet signature. 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 are strict and usually not feasible, therefore e-signatures are not used in practice.
Greece	Except for certain types of employment agreements (part-time employment agreements, renewal of fixed-term employment agreement), for which the law provides written form to be valid, it is not mandatory for the employer to provide a written employment agreement. The employer is required to provide a written document to the employee concerning every substantial condition and term of their agreement. If the parties proceed to conclude a written employment agreement, the wet signatures of both parties are needed. Alternatively, a handwritten signature may be replaced with a QES.
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.
North Macedonia	An employment agreement must be in writing. Wet signatures of both the employer and the employee are required. Although e-signatures are recognised in North Macedonia, it is common practice to use wet signatures and a company stamp in employment relationships.
Republic of Moldova	Employment agreements must be executed in two copies and signed with wet signatures by both the employer and the employee. Only a remote work employment agreement can be currently signed by exchanging electronic documents and using a QES recognised in the EU.
Montenegro	Must be concluded in writing (agreement, annexes) or otherwise will be considered employment for an indefinite period. Wet signatures are mandatory, e-signatures are not permitted.
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.

Qualified Electronic Signatures (QES)	
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).
Serbia	Employment agreements, appendixes, notices, and terminations must be in writing and confirmed with a wet signature or a QES recognised in the EU issued by authorised bodies in Serbia.
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.
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).
Turkey	Generally, rule 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).

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 6 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.
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 rights to work created whilst performing work duties accrue to the employer, in the employer's own name and for its own account. The employee's personal rights to work remain unaffected.
Greece	Where a work is created by an employee when performing an employment agreement, the author of the work (employee) is the initial holder of the economic and personal rights to work. Unless otherwise agreed, only such economic rights as are necessary for the performance of the employment agreement are automatically transferred to the employer. Employees have a general obligation to treat any information they receive during their employment as confidential.
Hungary	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.
North Macedonia	Possible on a contractual basis – specified in an employment agreement.
Republic of Moldova	Moldovan copyright laws follow a 'works-made-for-hire principle'. Irrespective of any explicit written agreement between the employer and the employee (a separate copyright agreement or an IP assignment clause in the employment agreement), the employer, by law, owns all rights of commercial use and exploitation of works created by the employee (including economic rights).
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.
Slovenia	IP rights and trade secrets are to some extent regulated by law (non-compete covenants, obligation to protect trade secrets, etc.). The stipulation of additional rights and obligations can be subject to internal employer rules or individual employment agreements.
Turkey	The right to use the economic rights of an intellectual property 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.



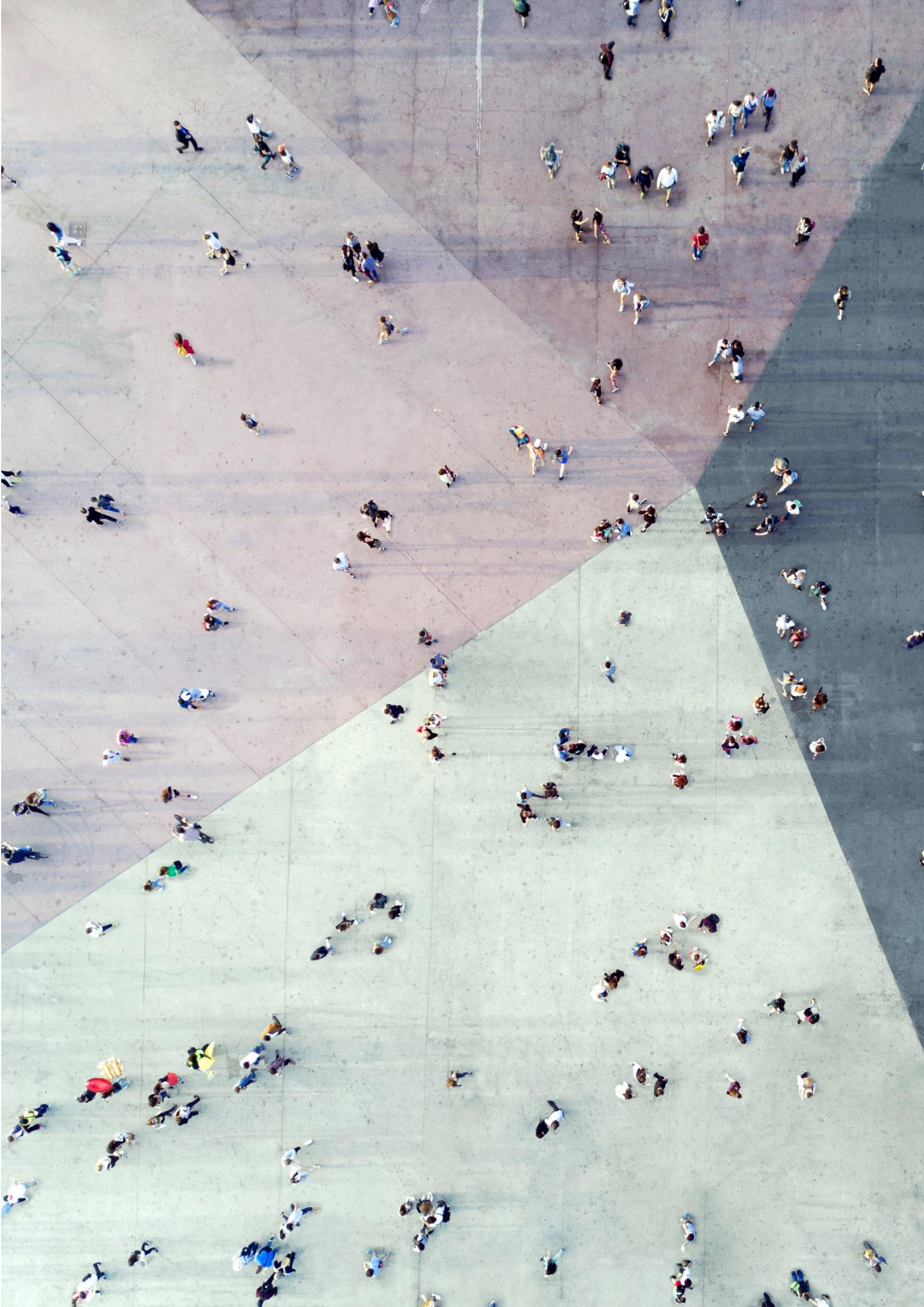
Non-compete Restrictions

Albania	Non-compete agreements are valid only if an employee acquired knowledge of an employer's trade secrets. Compensation of minimum 75% of the compensation the employee would receive if they continued working.
Bosnia and Herzegovina	Possible, can be secured with special provisions under an employment agreement or a separate contract. Cannot be concluded for more than 2 years following termination of the agreement.
Bulgaria	Non-compete agreements or clauses in agreements governed by employment law 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 2 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.
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).
Greece	Throughout the duration of the employment agreement, the employee cannot perform any acts that are competitive in relation to the employer. The obligation to refrain from such actions does not apply after termination of the employment agreement. Post-termination non-compete clauses may be lawfully agreed and may be included in employment agreements or in separate agreements.
Hungary	Possible for maximum 2 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 an agreement.
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.
North Macedonia	During employment, an employee needs employer consent, requires compensation after termination.
Republic of Moldova	It is unlikely that an employer can enforce a non-compete clause in Moldovan courts. The main argument to dismiss such claims is that the non-compete clause is in breach of an employee's constitutional right to work.
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 2 years for which monetary compensation is required.
Poland	Possible, but post-termination non-compete must be compensated. Withdrawal or termination clauses for the employer are possible.

Romania	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.
Serbia	Possible, but should be included in an employment agreement. If post-termination, compensation is required.
Slovakia	Possible, but 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.
Slovenia	Possible, but agreed in an employment agreement. Non-compete clauses can be agreed for the duration of employment or post- termination (compensation required).
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.

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	Yes.
Greece	Greek is mandatory, but bilingual documents are acceptable.
Hungary	No, but advisable to draft bilingual documents.
Kosovo	One of the official languages is mandatory (Albanian or Serbian), but bilingual agreements are widely used and accepted.
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, 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.



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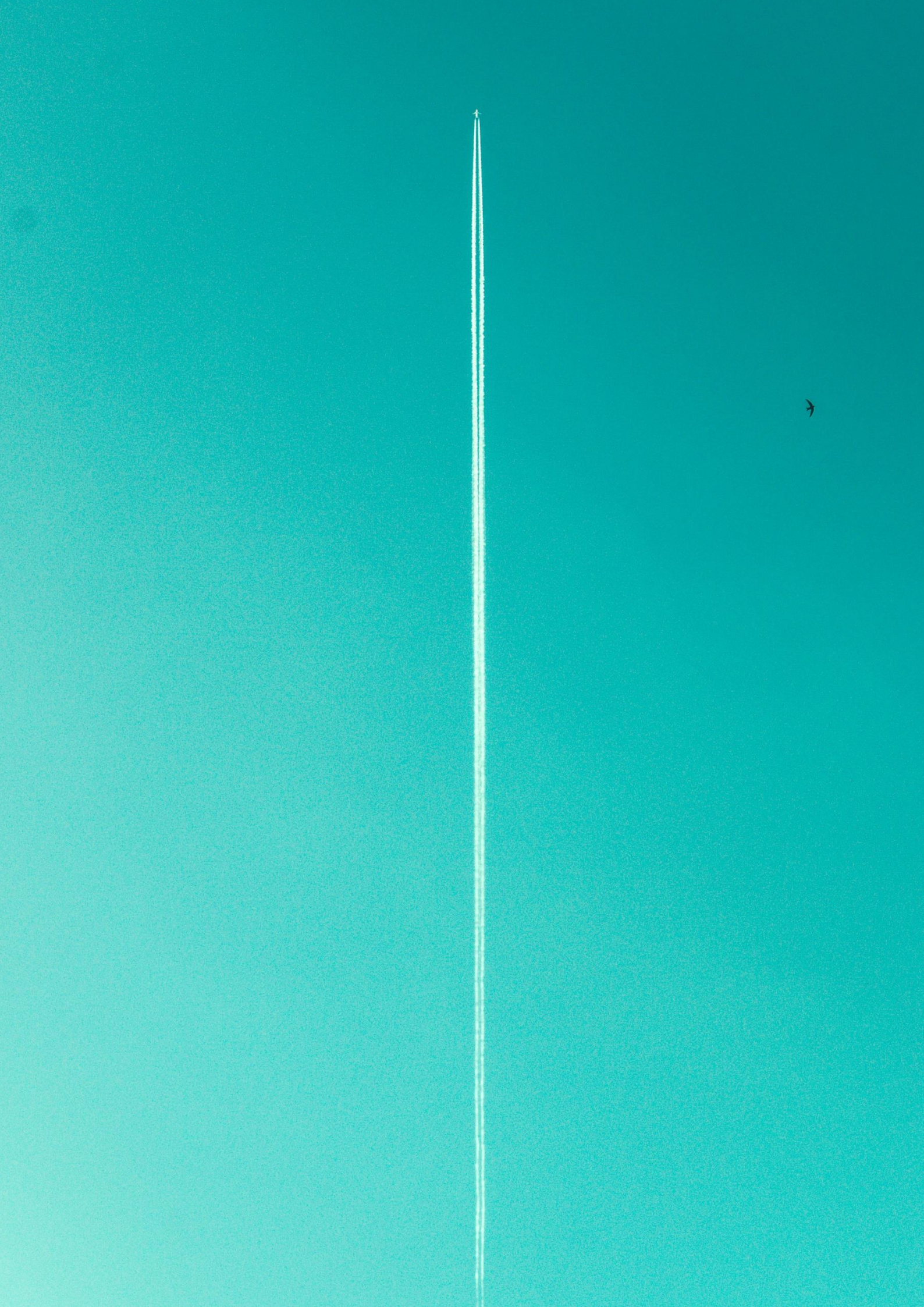
Our aim was to provide a transparent overview of the employment issues clients operating across the regions face daily.

We have summarised the key aspects to consider and included them in a simple, client-friendly guide.

This is a truly unique Employment Guide that can serve as an initial point of reference for any legal department.

We sincerely hope you will enjoy reading it.

*Vladimir Bojanović
Bojanovic and Partners, founding member of ADRIALA*





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