

Uzbekistan

Payroll & Employment Law Guide

2026 Edition · Last updated October 16, 2026

Labour Code ZRU-798, the 2026 state social insurance system and Unified National Labour System registration

Overview

A reference for employing in Uzbekistan

Company registration in Uzbekistan is followed by tax, Unified National Labour System and foreign-worker registrations. Foreign investors most often use a limited liability company. A representative office is not a separate legal entity and generally cannot conduct commercial activity.

1,360,000 UZS	40 hours	21 days	12%
2026 STATUTORY MONTHLY MINIMUM WAGE	MAXIMUM STANDARD WORKING WEEK	MINIMUM ANNUAL LEAVE IN CALENDAR DAYS	STANDARD RESIDENT EMPLOYMENT INCOME TAX

WHAT THIS GUIDE COVERS

I	Setting Up and Doing Business	Company registration in Uzbekistan is followed by tax, Unified National Labour System and foreign-worker registrations.
II	Working Conditions and Leave	Labour Code ZRU-798 limits the standard week to 40 hours.
III	Tax and Social Security	PIT on ordinary employment income is 12%, and the ordinary private-sector employer social-tax rate is 12%.
IV	Payroll Operations	Wages are denominated in UZS and generally paid at least twice a month.
V	Hiring and Termination	The contract states the workplace, role, start date, pay and working conditions.
VI	Compensation and Benefits	A full-time employee completing the monthly norm cannot receive less than UZS 1,360,000.
VII	Visas and Work Permits	A foreign employee should not start work before confirmation is obtained.
VIII	Practical Notes and Points to Watch	The main operational risk is divergence between the paper contract and the labor-system, payroll and tax records.
IX	Incentives and Employer Support	The standard social-tax rate is 12%.

I

Setting Up and Doing Business

Company registration in Uzbekistan is followed by tax, Unified National Labour System and foreign-worker registrations. Foreign investors most often use a limited liability company. A representative office is not a separate legal entity and generally cannot conduct commercial activity.

STRUCTURE OR STEP	CURRENT RULE	OPERATIONAL NOTE
LLC or MChJ	Most common local structure	No general minimum capital, with licensed-sector exceptions possible
JSC	More extensive governance	Sector capital requirements may apply
Representative office	Generally cannot trade	Accreditation is required
Online incorporation	fo.birdarcha.uz	Fee is 1 base calculation unit, 90% for an online filing
2026 single digital flow	E-signature, bank, permit, VAT and labor-system steps	Official service target is 15 minutes
E-invoicing	General rule under Tax Code Article 47	Commercial document flow, separate from labor registration

The base calculation unit is UZS 440,000 from September 1, 2026. The indicative standard online LLC registration fee is therefore UZS 396,000. Foreign directors and employees need a PINFL to use public systems.

Verify before payroll

EOR note: No separate Employer of Record, EOR, or co-employment status was confirmed. A local-employer model must be reviewed under labor, tax, immigration and private employment agency rules. A private employment agency license is not an automatic EOR authorization.

II · WORKING CONDITIONS AND LEAVE

Labour Code ZRU-798 limits the standard week to 40 hours. Law No. ZRU-1095 of November 11, 2025 removed the former 120-hour annual overtime cap and introduced stepped premiums.

II

Working Conditions and Leave

TOPIC	DURATION OR RATE	MAIN RULE
Normal working time	40 hours/week	8 hours a day on a five-day week, 7 on a six-day week
Overtime limit	4 hours across two consecutive days	2 hours a day in unfavorable conditions
Overtime premium	First 2 hours 150%, later hours 200%	Prohibited on a 12-hour shift
Night work	22:00-06:00, at least 150%	Track night hours separately
Annual leave	At least 21 calendar days	Normally after 6 months in the first year
Maternity leave	70+56 days	70+70 after complicated or multiple birth
Childcare leave	Paid benefit until age 2	Additional unpaid leave until age 3
Paternity leave	No fixed national period confirmed	Contractual or shared childcare leave may apply

From July 1, 2026, sickness benefit requires at least 6 months of insurance. The employer pays the first 5 cumulative days and the Fund pays from day 6. The rate is 60% with 6-96 months of insurance and 80% after 97 months, with a 182-day maximum. Maternity benefit is 75% at 10-24 months, 85% at 25-60 months and 100% from 61 months, generally capped at 10 minimum wages.

Verify before payroll

Leave calculation: The current annual minimum is 21 calendar days. The old 15-working-day figure is obsolete. From February 14, 2025, Sunday is excluded from annual-leave pay calculations. Public-holiday transfers require a separate check of the annual presidential decree.

III · TAX AND SOCIAL SECURITY

PIT on ordinary employment income is 12%, and the ordinary private-sector employer social-tax rate is 12%. Uzbekistan has no single institution equivalent to one social security administration. The State Social Insurance Fund handles short-term benefits, while the Extra-Budgetary Pension Fund manages pension financing.

III

Tax and Social Security

ITEM	2026 RATE OR AMOUNT	EXPLANATION
Resident employment and ordinary income	12% PIT	Resident dividends and interest 5%
Nonresident employment and ordinary income	12% PIT	Dividends and interest 10%
Ordinary employer social tax	12%	Employer remuneration expense
Budget organization	25% social tax	Special status
Qualifying disability-employment unit	4.7% social tax	Statutory conditions apply
Funded pension	0.1%	Allocated within 12% PIT, not an extra deduction
Minimum wage	UZS 1,360,000/month	From September 1, 2026
Base calculation unit	UZS 440,000	Not the ordinary social-tax base

Tax residence arises after more than 183 days in Uzbekistan during a consecutive 12-month period. Exactly 183 days requires a statutory and treaty review. Monthly PIT and social-tax reporting and payment are due by the 15th of the following month, with annual reconciliation by February 15. Individual filing is due April 1 and final payment June 1.

Verify before payroll

2026 social insurance change: Maternity benefit moved to the Fund on January 1 and sickness benefit on July 1, 2026. The system is financed through allocations from existing PIT and social-tax receipts. It did not create a new standalone contribution for the ordinary employer. No absolute 0% health-contribution claim is made because no separate mandatory payroll rate was confirmed.

IV · PAYROLL OPERATIONS

Wages are denominated in UZS and generally paid at least twice a month. The employment contract, payroll calculation, Unified National Labour System record and tax report should show the same employee and pay data.

IV — Payroll Operations

OPERATION	RULE	CONTROL
Pay frequency	At least 2 times a month	Interval generally no more than 16 days
Bank or postal payment	Employee's written consent	Employer bears service fees
Payroll information	Accruals and deductions disclosed on request	Written documents within 3 working days
Unified National Labour System	Hiring, amendment and termination records	Matches contract and employer order
Tax portal	my3.soliq.uz	Monthly PIT and social-tax reconciliation
Tax records	At least 3 years	After the filing year
Accounting records	At least 5 years	After the reporting year
Personnel records	50 or 75 years	50 from 2019, 75 for older records

No universal periodic e-payslip format or Gulf-style WPS was confirmed. Uzbekistan-source pay may remain taxable when paid offshore. Treaty, employer and permanent-establishment facts change the result. For foreign personnel supply, the social-tax base cannot be lower than both the personnel income and 90% of the total contract cost.

V · HIRING AND TERMINATION

The contract states the workplace, role, start date, pay and working conditions. A paper contract is signed in at least two equally valid copies. Conclusion, amendment and termination are recorded in the Unified National Labour System, and the employer order must match the contract.

V —

Hiring and Termination

TOPIC	CURRENT RULE	APPLICATION
Registration deadline	Paper contract 5 working days, termination 3 working days	E-signature required
Probation	3 months generally, 6 for specified executives	Must be written in the contract
Fixed term	Initial term no more than 3 years	Generally 5 years in aggregate after extensions
Resignation	14 calendar days	Parties may shorten it
Employer notice	2 months, 2 weeks or 3 days	Depends on the termination ground
Mass release	50 in 30 days, 200 in 60, 500 in 90	Notice at least 2 months in advance
Pension	Men 60/25 years, women 55/20 years	Age alone is not a dismissal ground

SERVICE WITH THE EMPLOYER	STATUTORY MINIMUM SEVERANCE
Under 3 years	50% of average monthly earnings
3-5 years	75%
5-10 years	100%
10-15 years	150%
Over 15 years	200%

Before redundancy, the employer offers suitable vacancies and uploads records to the local labor authority through the Unified National Labour System at least 2 months in advance. On termination, the employee receives the employment record, termination order, final pay and unused-leave compensation. Liquidation is the principal exception to pregnancy protection. Employer dismissal under age 18 requires local authority consent.

VI —

Compensation and Benefits

A full-time employee completing the monthly norm cannot receive less than UZS 1,360,000. Bonuses, overtime, night and holiday pay cannot satisfy the minimum. No general automatic private-sector indexation or mandatory 13th-month salary was confirmed.

BENEFIT OR PAYMENT	2026 TREATMENT	LIMIT OR CONDITION
Voluntary medical insurance	Corporate-income-tax deduction for employer	UZS 10 million a year per employee and family member
Transport and meals	Social-tax-base deduction for specified domestic industry	1 base calculation unit a month per employee
Transport/meal wage threshold	At least 2 minimum wages	UZS 2,720,000
Childcare allowance	60% of minimum wage for a non-budget legal-entity employer	Indicative UZS 816,000/month
13th salary	No general mandate	Contract or company rule may create entitlement

The voluntary medical insurance deduction applies from July 1, 2026 to July 1, 2029 and should not be generalized into an employee PIT exemption. The transport and meal relief applies from January 1, 2026 to January 1, 2028 when activity, revenue and wage conditions are met. Medical, education, gift and assistance payments require a joint review of the Tax Code's material-benefit rule and exemptions.

VII · VISAS AND WORK PERMITS

A foreign employee should not start work before confirmation is obtained. The local employer applies, and the approval is tied to that employer.

VII —

Visas and Work Permits

STAGE	RULE	2026 DATA
PINFL	Foreign individual's system identifier	Passport, photo and power of attorney if needed
Work confirmation	Employer applies through my.gov.uz	15 working days
Application fee	0.9 base calculation unit	UZS 396,000
Documents	Passport, draft contract, 3x4 photo, qualifications	Visa copy where a visa regime applies
Ordinary validity	Generally 1 year	Renewable
Qualified specialist	Up to 3 years when conditions are met	Old thresholds require reconfirmation
Stay registration	Generally within 3 working days	Hotel or private host registers

The work-entry visa is based on the authority's work confirmation. The annual USD 30,000 and USD 60,000 specialist thresholds in the older Resolution No. 244 should not be used as active thresholds without checking them against current Resolution No. 86. No single foreign-worker percentage for all employers was confirmed. Regulated professions and specialist exemptions require separate review.

VIII · PRACTICAL NOTES AND POINTS TO WATCH

The main operational risk is divergence between the paper contract and the labor-system, payroll and tax records. Controls should use the same employee identifier and compensation structure.

VIII —

Practical Notes and Points to Watch

CONTROL	CORRECT TREATMENT	MAIN RISK
Contract	At least 2 equal paper copies or electronic contract	Employee does not receive a copy
Fixed term	Objective reason and 3/5-year limit	Conversion to indefinite employment
Overtime	Daily 150%/200% steps	Reliance on old 120-hour annual rule
Leave	21 calendar days	Use of old 15-working-day figure
Foreign worker	Confirmation, visa, PINFL and stay registration	Work before approval
Disability quota	At least 3% when workforce exceeds 20	Local decision and rounding require confirmation
Personal data	Role-based access	Group-system and cross-border transfer risk

A pregnant employee's fixed term is extended through pregnancy on written request and medical evidence, and through maternity leave when taken. Access to the labor system, tax portal, bank and outsourced provider should be documented. The absence of a general WPS or automatic e-payslip does not prove a sector exemption.

IX · INCENTIVES AND EMPLOYER SUPPORT

The standard social-tax rate is 12%. Current programs may reduce it to 1% for a qualifying worker, sector or region, or provide fixed support.

IX

Incentives and Employer Support

SUPPORT	EMPLOYER BENEFIT	DURATION AND MAIN CONDITION
Worker with a disability	1.5 base calculation units/month	6 months, indicative UZS 660,000/month
Worker under 30 in services	1% social tax	2.5 minimum wages and 60% qualifying revenue, until January 1, 2028
Student under 30 in on-the-job training	1% PIT and social tax	Until September 1, 2027
Hiring from poor-family register	1% social tax	At least 1.5 minimum wages, until January 1, 2028
Fifth-category district	1% social tax	Qualifying private business, until January 1, 2028
Karakalpakstan	1% social tax	Qualifying entrepreneur, current extension to January 1, 2040
Greenhouse or textile	1% social tax	Activity, revenue and period conditions
Dual education	Preferential loan up to UZS 5 billion	7-year term and 2-year grace period

The 6-month disability subsidy totals an indicative UZS 3,960,000. The current wage threshold is UZS 3,400,000 for the service-sector youth relief and UZS 2,040,000 for poor-family hiring. Public ownership, activity code, revenue share, employee status, labor-system record and program expiry must be checked together.

Verify before payroll

Scope boundary: The implementing resolution for the 50% training and transport reimbursement announced in September 2026 for employers with at least 1,000 workers was not confirmed. It is not treated as active. Uzbekistan has no Gulf-style nationalization program or a broad Turkish-style incentive-code catalogue.

**EOR & PAYROLL, HANDLED**

Manage payroll & employment in Uzbekistan with clarity and control.

Uzbekistan payroll combines a twice-monthly pay cycle, Unified National Labour System records, the 2026 state social insurance transition and permit controls. Datassist helps international employers manage local payroll data through one central approval and reporting workflow.

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LOCAL PAYROLL SCOPE

1CENTRAL COMPLIANCE
WORKFLOW**TR+EN**

BILINGUAL GUIDE