

Tajikistan

Payroll & Employment Law Guide

2026 Edition · Last updated November 10, 2026

A source-backed operational reference for Tajikistan payroll, employment

For general information purposes only

Overview

A reference for employing in Tajikistan

A locally registered company or branch must complete state and tax registration before employing staff. Registration follows a single-window framework. The employer then establishes tax-agent access, banking, employment records and social-tax reporting before first payroll.

TJS 1,300 MINIMUM WAGE FROM SEPTEMBER 1, 2026	40h MAXIMUM STANDARD WORKING WEEK	12% RESIDENT MAIN-EMPLOYMENT INCOME TAX	20% + 2% EMPLOYER AND EMPLOYEE SOCIAL TAX

WHAT THIS GUIDE COVERS

I	**Setting Up and Doing Business**	A locally registered company or branch must complete state and tax registration before employing staff.
II	**Working Conditions and Leave Entitlements**	Normal working time may not exceed 40 hours a week.
III	**Tax and Social Security**	Resident income from a main employment is generally taxed at 12%, while non-resident employment income is generally 20%.
IV	**Payroll Operations**	The employer acts as tax agent.
V	**Hiring and Termination**	Employment contracts should be written and identify the role, workplace, pay and working time.
VI	**Compensation and Benefits**	From September 1, 2026, the national monthly minimum wage is TJS 1,300.
VII	**Visas and Work Permits**	Foreign labour is subject to the 2026 quota and permit framework.
VIII	**Practical Notes and Compliance Risks**	The main payroll risks are using the 12% resident rate without confirming main-employment status, missing the September 2026 minimum-wage effective date and treating a…
IX	**Incentives and Employer Support Schemes**	The 2023-2027 state employment programme provides a framework for employment, vocational training and entrepreneurship measures.

I

Setting Up and Doing Business

A locally registered company or branch must complete state and tax registration before employing staff. Registration follows a single-window framework. The employer then establishes tax-agent access, banking, employment records and social-tax reporting before first payroll.

STEP	GENERAL RULE	CONTROL
Entity	Registered company or branch	Legal employer
Registration	Single-window framework	Registration certificate
Tax	Tax Committee account	Authorised access
Payroll	Employment and social-tax setup	Test calculation

> Verify before payroll
> Operational note: Keep the source document and the payroll evidence under the same employee and period key.

II · WORKING CONDITIONS AND LEAVE ENTITLEMENTS

Normal working time may not exceed 40 hours a week. Paid annual leave is at least 24 calendar days. Probation is generally up to 3 months. Standard maternity leave is 70 calendar days before and 70 after birth, with longer post-birth periods for complications or multiple births. Childcare leave can extend to age 3 under the statutory conditions.

TOPIC	2026 BASELINE	EVIDENCE
Working week	Maximum 40 hours	Time record
Annual leave	At least 24 calendar days	Leave ledger
Probation	Generally up to 3 months	Written clause
Maternity	70 plus 70 days standard	Medical record

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III

Tax and Social Security

Resident income from a main employment is generally taxed at 12%, while non-resident employment income is generally 20%. For non-budget organisations, the employer social tax rate is 20% and the employee rate is 2%. Worker status and the identity of the main workplace should be confirmed before the rate is loaded.

ITEM	EMPLOYEE	EMPLOYER
Resident main employment PIT	12%	Withholding agent
Non-resident employment PIT	20%	Withholding agent
Social tax	2%	20%
Rate gate	Residence and workplace status	Documented classification

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IV · PAYROLL OPERATIONS

The employer acts as tax agent. Withholding is generally transferred when salary is paid, with the Tax Code providing a fallback deadline within 10 working days after the reporting month for specified cases. Payroll should reconcile the 12% or 20% income-tax profile, 2% employee social tax, 20% employer social tax and payment records.

PROCESS	GENERAL TIMING	CONTROL
Income tax	At salary payment	Residence profile
Fallback deadline	Within 10 working days after month	Applicable case
Social tax	Payroll cycle	2% and 20% lines
Payslip	Each payment	Gross, deductions and net

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V

Hiring and Termination

Employment contracts should be written and identify the role, workplace, pay and working time. Probation generally cannot exceed 3 months. A negative probation result requires written notice at least 7 calendar days before the end of probation. Employer termination and severance depend on the statutory ground, so the ground and notice file should be reviewed before the final calculation.

CONTROL	GENERAL RULE	EVIDENCE
Contract	Written	Signed copy
Probation	Generally up to 3 months	Contract clause
Negative probation	At least 7 days' notice	Written notice
Final pay	Ground-specific	Exit reconciliation

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> Operational note: Confirm the live programme, contract or worker-specific condition before payroll recognition.

VI · COMPENSATION AND BENEFITS

From September 1, 2026, the national monthly minimum wage is TJS 1,300. Base pay for full-time work should not fall below the applicable floor. There is no general statutory 13th salary obligation for private-sector employment. Bonuses and benefits should be supported by a contract, collective arrangement or policy and reviewed for tax and social-tax treatment.

ELEMENT	GENERAL APPROACH	CONTROL
Minimum wage	TJS 1,300 from September 1	Effective date
13th salary	No general statutory duty	Contract check
Bonus	Agreement or policy	Vesting rule
Benefit	Cash or in kind	Tax review

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VII

Visas and Work Permits

Foreign labour is subject to the 2026 quota and permit framework. The employer should confirm quota availability, obtain the work authorisation and align immigration status with the named employer and role before work begins. A renewal calendar is necessary because residence, visa and work permission may have different expiry dates.

STEP	2026 RULE	CONTROL
Quota	Annual quota applies	Availability before offer
Work authorisation	Required where covered	Employer and role match
Immigration	Valid visa or residence	Date alignment
Renewal	Track each document	No status gap

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VIII · PRACTICAL NOTES AND COMPLIANCE RISKS

The main payroll risks are using the 12% resident rate without confirming main-employment status, missing the September 2026 minimum-wage effective date and treating a foreign-labour quota as a work permit. The monthly file should connect the contract, status evidence, time, tax, social tax and bank payment.

RISK	WHY IT MATTERS	EVIDENCE
Residence and workplace	12% or 20% PIT	Status file
Minimum wage	Effective September 1	Period parameter
Social tax	2% and 20%	Calculation report
Foreign worker	Quota is not the permit	Valid authorisation

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IX

Incentives and Employer Support Schemes

The 2023-2027 state employment programme provides a framework for employment, vocational training and entrepreneurship measures. Free Economic Zone status can provide business tax advantages, but FEZ employers still act as agents for employee income tax and social tax. Section 9 therefore treats both routes as conditional, not as an automatic payroll-rate exemption for every hire.

SUPPORT	POSSIBLE BENEFIT	GATE
Employment programme	Training or job support	Current measure
Entrepreneurship	Programme-specific	Approval and spending
Free Economic Zone	Business tax advantages	Employee tax remains
Payroll treatment	No universal exemption	Written basis

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Manage Tajikistan payroll & employment from one center with Datassist.

Tax, contribution, employment and mobility controls must operate on one calendar. Datassist helps international employers coordinate Tajikistan payroll and employment operations from one center.

Schedule a Meeting →

TJS 1,300	40h	2026
MINIMUM WAGE FROM SEPTEMBER 1, 2026	MAXIMUM STANDARD WORKING WEEK	CURRENT LEGISLATION BASE

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