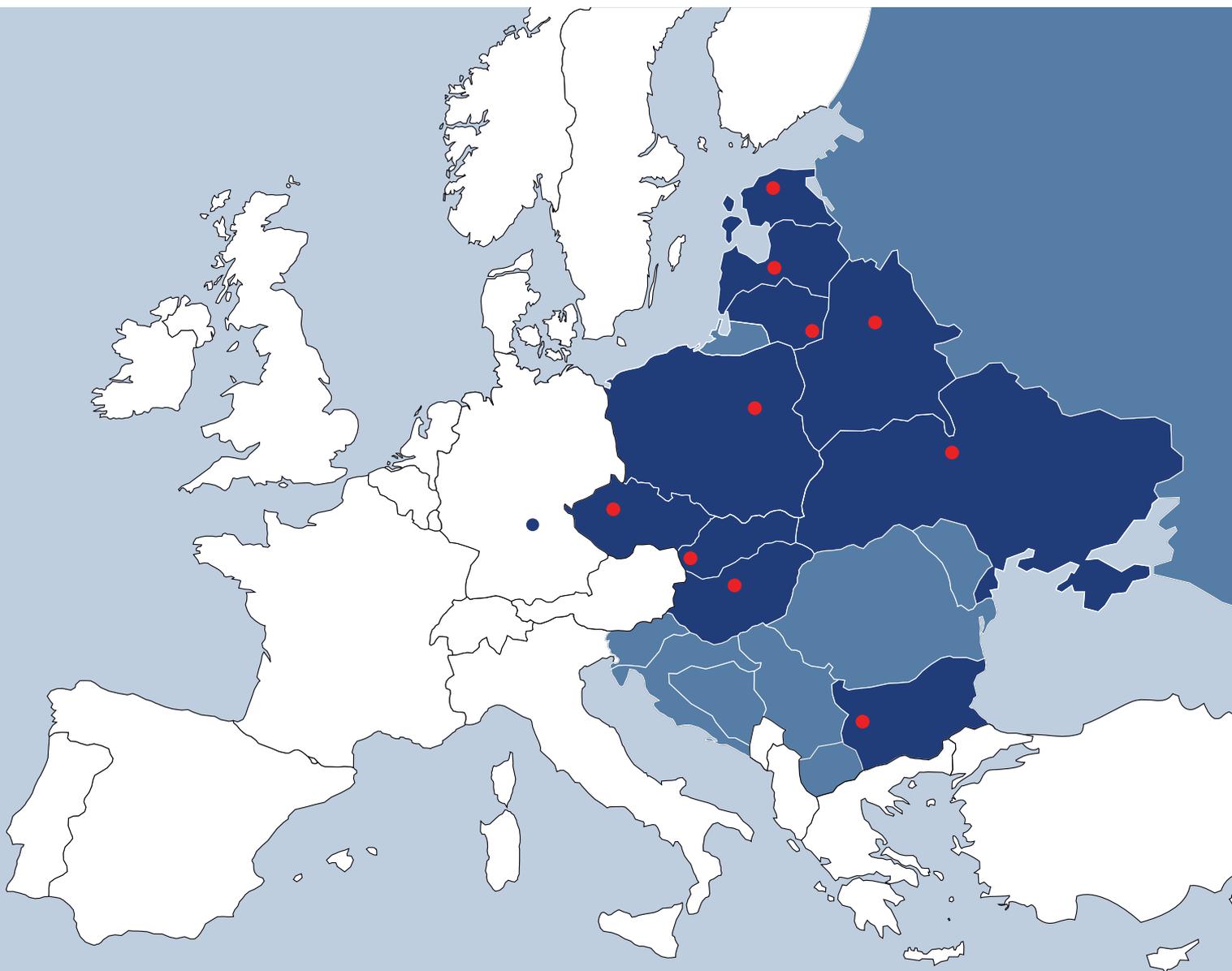


# EMPLOYMENT LAW SURVEY

## Central- and Eastern Europe 2013





---

## Contents

---

Employment / Labour contracts .....	6
Fixed-term employment .....	12
Probation period .....	15
Overtime work .....	18
Notice of termination.....	23
Severance pay .....	28
Collective redundancy .....	33
Non-competition clause (NCC) .....	38
Employees' representatives / Trade union .....	43
Employment disputes .....	48
Social and health insurance contributions .....	53
Ancillary labour costs .....	54
Country Facts .....	56
Notes .....	58
bnt offices .....	59



---

## Introduction

---

Employment-related conditions and labour market rules are among the most basic considerations for investors deciding on investment strategies. Many CEE countries have long attracted investors with their flexible employment rules and investment environment, such as Slovak flexi-time banking, contractual penalty for breach of non-competition clause in Czech Republic, Belarus with its low total average labour cost, Bulgarian low social insurance contributions to be paid by the employer, absence of collective redundancy restrictions in Ukraine, Estonian severance pay provisions, Hungarian notice of termination rules, Latvian overtime work limits, Lithuanian fixed-term employment provisions, not expressly enumerated grounds for notice of termination given by the Polish employer, or German probation period provisions.

With these conditions, the CEE countries remain competitive for investors with, among other things, lower labour costs, favourable notice periods, the option to chain employment contracts entered into for a definite period, and the extension of probationary periods.

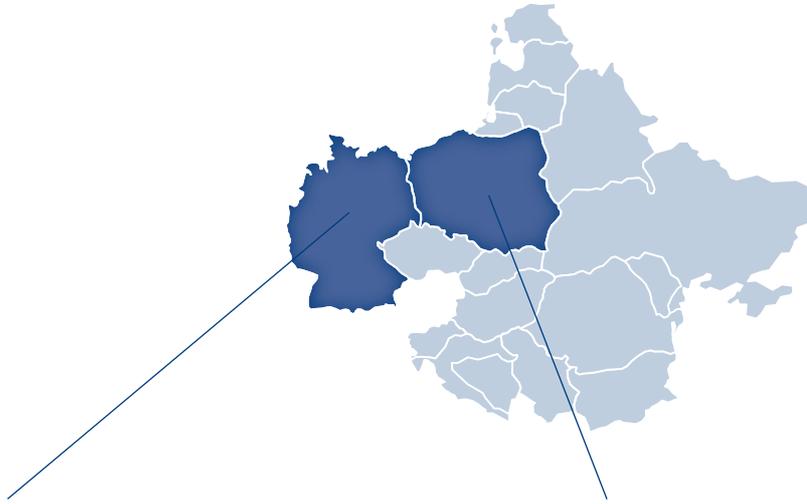
The bnt team, composed of more than 100 lawyers and tax advisors in Bratislava, Budapest, Kyiv, Minsk, Nuremberg, Prague, Riga, Tallinn, Vilnius and Warsaw, and fluent in both German and English, has analysed the most important data, facts and risks of CEE employment law and summarized them in the CEE Employment Law Survey 2011/2012.

As the Labour Codes of Czech Republic, Hungary and Slovakia have been amended significantly throughout 2012, the bnt team decided to update the Employment Law Survey reflecting the current employment and labour law conditions in CEE.

It is our pleasure to present you with this Employment Law Survey 2013 to help you compare the actual employment and labour legislation in CEE and decide on and carry out your investment plans in this region.

Very sincerely yours,  
The bnt Team

## Employment Law



### → Germany:

- Employment relationships are governed by the Civil Code and various separate acts.
- The basis for the relationship between employer and employee is an employment contract.
- Employment contracts can be in writing, oral or by actual work performance.
- Employment contracts can be concluded for a definite or an indefinite period.
- Essential terms of an employment contract are the type of work to be performed and the salary.
- A collective agreement is a contract between an employer or an organization of employers and a trade union giving more favourable employment conditions for employees than those set by law.

#### Managing directors / Executives

- Executives generally perform their activities under a service contract and in most cases are not regarded as employees.
- In specific cases executives are regarded as employees if their relationship with the company is characterized by high personal dependence on the employer, e.g. if subject to directions regarding the content, time and place of employment by the employment contract or factually.
- In specific cases, an agreement can be concluded about linking an appointment as a statutory body and employment/service contract.

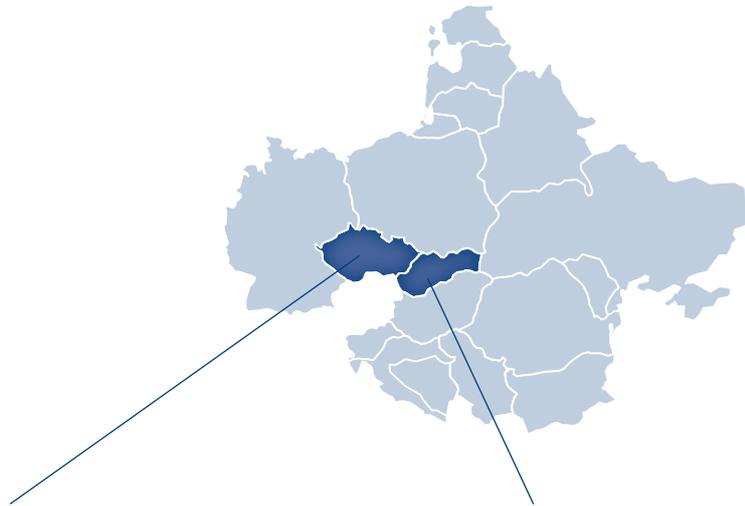
### → Poland:

- Types of employment contract are exhaustively defined in the Labour Code.
- An employment contract is the most commonly used type of contract when entering into an employment relationship.
- An employment contract can be for a definite or indefinite period.
- An employer must conclude an employment contract in writing but employment may also be established by actual work performance; an unwritten contract does not invalidate it.
- A valid employment contract must at least specify the parties, job description, working time, workplace, commencement of employment and salary.
- Apart from an employment contract for a definite or indefinite period, three (3) specific types of agreement may be concluded:
  - employment contract for completion of a specified task,
  - employment contract for a definite period to substitute an employee due to justified absence from work,
  - agreement for practical training between an employer and a trainee, which is not governed by the Labour Code (however, some provisions of the Labour Code apply).
- A collective agreement is a contract between an employer and a trade union governing more favourable employment conditions for employees than those in the Labour Code and other laws and regulations which govern rights and obligations of employees.

#### Managing directors / Executives

- Executives may be considered as employees and work under an employment contract. However, their function may also be performed under a civil law contract (management contract) governed by the Civil Code.

## Employment Law



### → Czech Republic:

- Types of employment / labour contract are exhaustively defined in the Labour Code and the Act on Collective Bargaining.
- Employment contract is the most commonly used type of contract when entering into employment.
- Employment contract can be for a definite or indefinite period.
- The employer must conclude an employment contract in writing.
- Employment contract must include at least type of work, place of work performance, commencement day.
- Apart from the employment contract, two (2) types of specific agreement may be concluded under extraordinary circumstances:
  - where the work task is determined by specific result, the employee can work for a maximum 300 hours a year. It must be in writing, otherwise it is invalid, and
  - where certain long-term or short-term work without specific result is to be performed, the employee may work up to half of the set weekly working hours. The maximum scope is calculated on average for the entire period for which an agreement was concluded but in any event for no more than 52 weeks.
- A collective agreement is a contract between an employer and a trade union governing more favourable employment conditions for employees than those stated in the Labour Code.

#### Managing directors / Executives

- Managing directors / executives are not employees; their function cannot be performed under an employment contract.
- The function of a managing director / executive must be performed under an agreement on performance of a function governed by the Commercial Code.

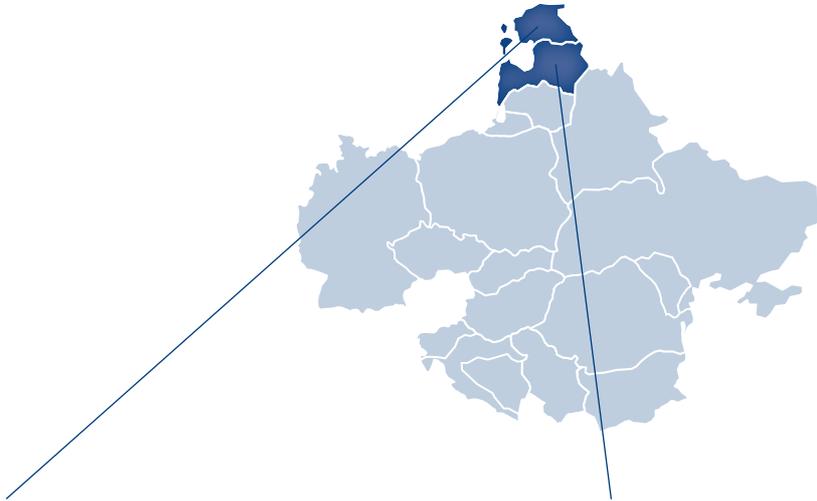
### → Slovakia:

- Types of employment contract are exhaustively defined in the Labour Code and the Act on Collective Bargaining.
- An employment contract is the most commonly used type of contract when entering into an employment relationship.
- An employment contract can be concluded for a definite or indefinite period.
- An employer must conclude an employment contract in writing but employment may also be established through actual work performance; an unwritten contract does not invalidate the contract.
- An employment contract must include at the least type of work and a brief description, place of work performance, commencement day and salary conditions.
- Apart from an employment contract, three (3) specific types of agreement may be concluded under extraordinary circumstances. These have to be in writing, otherwise they are invalid.
  - Where the work task is set by specific result, the employee can perform work for a maximum 350 hours a year.
  - Where certain long-term work without specific result is to be performed, the employee may work up to 10 hours weekly.
  - Where the agreement is between an employer and a student, work on average up to 20 hours weekly may be performed.
- A collective agreement is a contract between an employer and a trade union governing more favourable employment conditions of employees than those in the Labour Code.

#### Managing Fdirectors / Executives

- Executives are not employees; their function cannot be performed under an employment contract.
- The function of a managing director is performed under an agreement on performance of a function governed by the Commercial Code.

## Employment Law



### → Estonia:

- Employment contracts are regulated in the Employment Contracts Act and other types of labour contract (mainly contracts for supply of services) in the Law of Obligations Act.
- An employment contract is the most commonly used type of contract when entering into an employment relationship.
- An employment contract can be concluded for a definite or indefinite period.
- An employer must conclude an employment contract in writing, but employment may also be established through actual work performance, which can be expected to be done only for remuneration. An unwritten contract does not invalidate the contract.
- A written employment contract must contain at least the following: designation of the parties, reference to collective labour agreement, if applicable, as well as commencement day, description of duties, agreed wages, pay day, working time, place of work, duration of holidays and termination provisions.
- A collective agreement is a voluntary agreement between employees or a union or federation of employees and an employer or an association or federation of employers, and also state agencies or local governments, which regulates labour relations between employers and employees. A collective agreement can set more favourable employment conditions for employees than those in the Employment Contracts Act.

#### Managing directors / Executives

- Board members are not employees; their function cannot be performed under an employment contract.
- The function of a board member is performed under an authorisation agreement referred to in the Commercial Code and governed by the Law of Obligations Act.

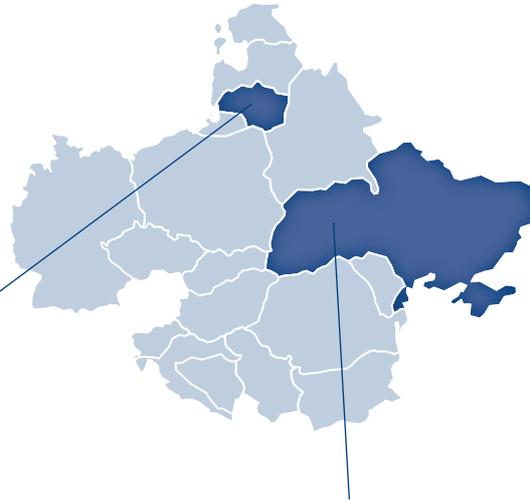
### → Latvia:

- An employment contract is the most commonly used type of contract when engaging personnel.
- An employment contract may be for an indefinite or in specific cases for an indefinite period.
- An employer must conclude an employment contract in writing but employment may also be established through actual work performance; an unwritten contract does not invalidate the contract.
- An employment contract must include at least the position and its code (under Latvian classification), general duties, place of work performance, commencement day and term, as well as the amount and frequency of salary payment. Certain rules must be either described in the contract or substituted by a reference to provisions in laws, in a collective agreement or in working regulations – i.e. daily or weekly working time, length of annual leave, the period for notifying termination of the contract (decreasing the dismissal term or prolonging the resignation term set by law are forbidden), and the provisions of a collective agreement or internal regulations.
- A collective agreement is a contract between an employer and a trade union governing more favourable employment conditions of employees than those in Labour legislation.

#### Managing directors / Executives

- Board and council members are engaged by an employment contract or based on other authorization or services legal relationships.
- Even under an employment contract, board and council members may generally be dismissed by a decision of the shareholders without prior notification or compensation.

## Employment Law



### → Lithuania:

- Types of employment contract are exhaustively defined in the Labour Code.
- Employment may only be based on an employment contract. The law does not provide for intermediate stages between employment and purely civil contracts.
- An employment contract can be for a definite or indefinite period.
- An employment contract is concluded when the parties agree on its essential conditions, which include:
  - the employee's place of work,
  - the employee's specific work duties or job functions, and
  - remuneration.
- An employment contract must be in writing in accordance with a model form. The employer must inform the Lithuanian social security institution about the employment one day prior to work commencement; otherwise it may be fined for illegal employment.
- The parties may not set conditions less favourable for the employee than those set by law or collective agreements.

#### Managing directors / Executives

- Managing directors must perform their duties under an employment contract. Their function is governed by civil (company) law and the employment contract is applied subsidiarily.

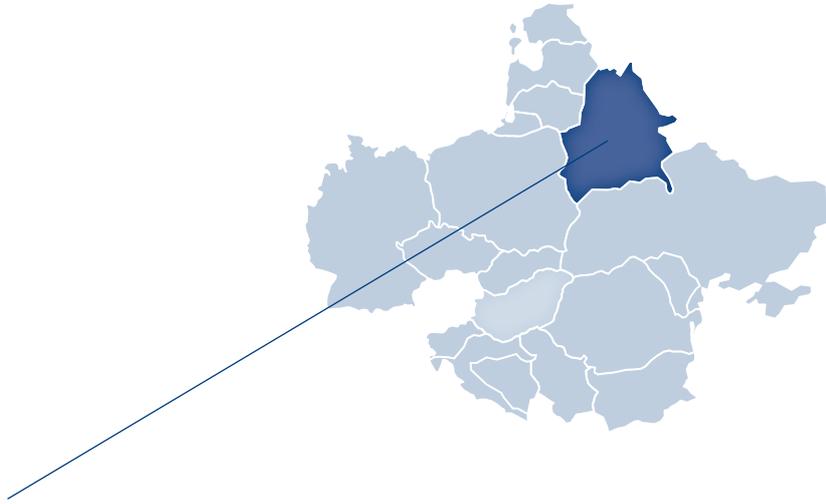
### → Ukraine:

- Types of employment / labour agreement are exhaustively defined in the Labour Code.
- Employment relations arise on the basis of an employment agreement which can be concluded either in written or verbal form.
- An employment agreement is usually for an indefinite period. For certain types of work, e.g. for seasonal work, if an employee's absence is due e.g. to maternity leave, the law allows conclusion of a fixed-term employment agreement for their substitute.
- An employment contract is a special form of employment agreement that must be in writing and can be made with certain categories of employees defined by law, e.g. directors.
- The essential terms of an employment agreement are: place of work, employment term, remuneration conditions, employee's position and functions, commencement date, vacation duration (not less than 24 calendar days).
- A collective agreement is an agreement between an employer and a company's trade union governing production, labour, social and economic relations and coordination of interests of employees, owners and authorized bodies.
- A collective agreement must be concluded in all companies irrespective of their legal form and registered with the local competent authorities.

#### Managing directors / Executives

- A managing director must be appointed by the general shareholders' meeting of the company.
- Managing directors are regarded as employees and thus must perform their duties under an employment contract.

## Employment Law



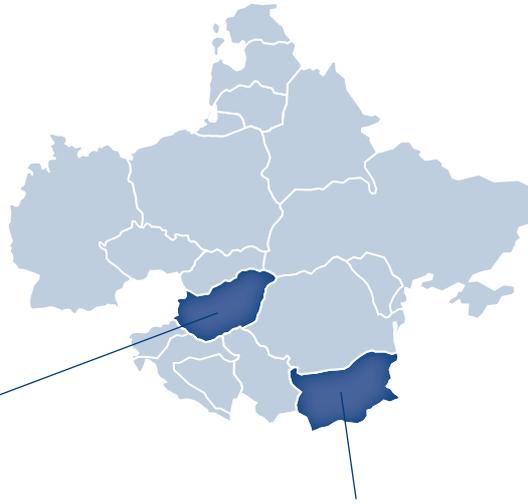
### → Belarus:

- Types of employment /labour agreements are defined in the Labour Code and in Presidential Decree No. 29 of July 26, 1999 ("the Decree").
- Main types of employment agreement are:
  - employment agreement for an indefinite period and
  - employment agreement for a definite period (of no more than five (5) years).
- An employment agreement is concluded in written form, but employment may also be established through factual work performance.
- An employment agreement must include information about the employer and the employee, place of work performance, job/position/title information, main rights and obligations of the parties, term of validity (for fixed-term agreements), working hours, terms of compensation.
- An employment contract is the most commonly used type of employment agreement for a definite period. An employment contract is regulated by the Decree. The Labour Code applies unless otherwise provided in the Decree.
- In comparison to an employment agreement under the Labour Code, an employment contract must include additional more stringent terms but the employee is provided with additional bonuses, e.g. up to five (5) paid days off.
- An employment contract can be for a definite period of no less than one (1) and no more than five (5) years and must be in writing.
- Several specific types of employment agreement may be concluded under particular circumstances. These have to be in writing, otherwise they are invalid. They comprise:
  - An agreement where a specific task is to be performed and a working period cannot be defined.
  - An agreement for seasonal work – up to six (6) months a year.
  - An agreement on a temporary basis to substitute an absent employee whose workplace is preserved under legislation - up to four (4) months.
- A collective agreement is an agreement for not less than one (1) year and no more than three (3) years between an employer and the employees' representatives (trade unions) governing more favourable employment conditions for employees than those stated in the Labour Code. Such an agreement requires registration with the local authorities.

### Managing directors / Executives

- Employment agreements with managing directors are subject to specific regulation in the Labour code and the Decree. These agreements are concluded under the company's authorized decision making body and signed either by the enterprise owner or by the person authorized by the shareholders' meeting.
- Employment of a managing director may be terminated at any time without cause by decision of the authorized body respecting payment of compensation set in the employment agreement.

## Employment Law



### → Hungary:

- Agreements under which a person can perform work are defined in the Hungarian Civil Code (Act IV of 1959) and the Labour Code (Act I of 2012). These include an employment contract as defined in the Labour Code.
- An employment contract is the most commonly used type of contract when entering into a relationship to perform work.
- An employment contract can be for a definite or indefinite period.
- An employer must conclude an employment contract in writing but employment may also be established through actual work performance. Lack of a written contract may lead to a fine for the employer but the employment comes into existence unless the employee objects to it within thirty (30) days after commencing work.
- An employment contract must include at least function and basic salary. If term and workplace are not specified, the agreement is for a definite period and the workplace is where the employee usually works.
- Apart from an employment contract, other agreements can be concluded for performance of work under the Civil Code:
  - A mandate contract under which a person undertakes due management of a case. The person is generally not liable for the result. This contract is used e.g. in the field of consultancy services.
  - A work contract under which a person undertakes to produce a certain result. This contract is used where the result can be exactly defined, e.g. building, development.
- However, the above contracts can be requalified as employment contracts if they have the characteristics of employment.
- A collective agreement is a contract between an employer and a trade union. Where allowed by law, a collective agreement may provide for terms less favorable to employees than the Labour Code.

#### Managing directors / Executives

- Managing directors may perform their activities under an employment contract or a mandate contract.
- Managing directors and their deputies are not subject to collective agreements.
- An employment agreement for executives may differ from the Labour Code in almost every aspect.

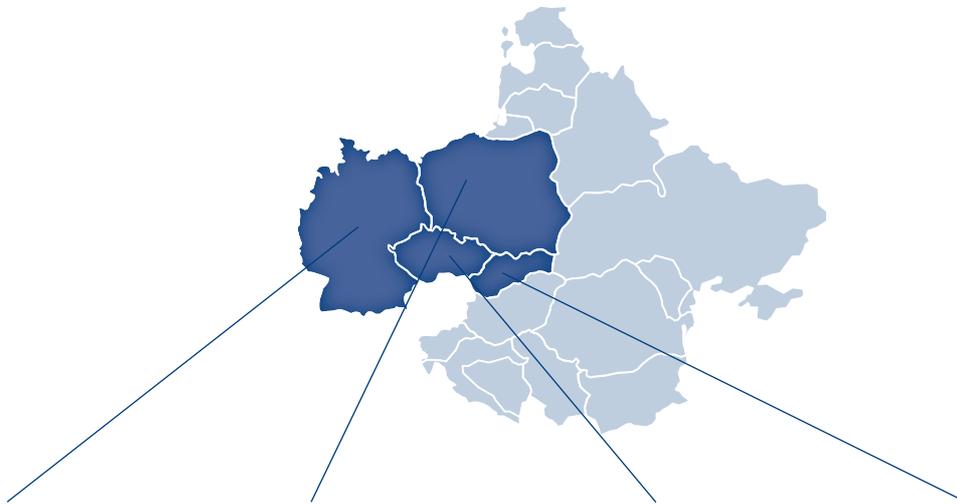
### → Bulgaria:

- Types of employment / labour contracts are exhaustively defined in the Labour Code and the Act on Collective Bargaining.
- An employment contract is the most common legal ground for an employment relationship. Other legal grounds are: choice by voting and choice by contest.
- An employment contract can be for a definite or indefinite period.
- An employer must conclude an employment contract in writing but employment may also be established through actual work performance; an unwritten contract does not invalidate the contract.
- An employment contract must include at least the type of work and a brief description, place of work performance, commencement day and salary conditions.
- A collective agreement is a contract between an employer and a trade union governing more favourable employment conditions of employees than those in the Labour Code.

#### Managing directors / Executives

- Managing directors as well as members of executive and supervisory boards are not employees; their function cannot be performed under an employment contract. However, from the point of view of social security law, managing directors are treated as employees.
- Their function is performed under an agreement governed by the Commercial Act and, subsidiarily, the Act on Obligations and Contracts.

## Employment Law



### → Germany:

- Employment contracts can be for a fixed term. An employment contract can also be limited in time by achievement of a certain purpose, but without a fixed calendar date of termination.
- An employment contract for a definite period must be in writing, otherwise it is seen as for an indefinite period.
- Without an objective reason, a fixed-term employment relationship is generally only possible for a maximum duration of two (2) years and may be renewed a maximum of three (3) times within that period. Newly founded companies can conclude employment contracts without an objective reason for a fixed term with a maximum duration of four (4) years.

### → Poland:

- Fixed-term employment must be expressly agreed in writing; otherwise it can be considered by the court as for an indefinite term.
- The Labour Code does not set a maximum period for fixed-term contracts. The court might consider an excessively long term as an attempt to avoid a contract for an indefinite period.
- The parties may conclude two (2) consecutive employment contracts for a fixed term. However, a third contract for a fixed term in a row is seen as for an indefinite term (provided intervals between particular contracts have not exceeded one (1) month each time). The same applies to extension of ongoing fixed-term contracts (extension is regarded as a new contract). These regulations do not apply to employment contracts for a fixed term to substitute another employee and to seasonal or occasional employment contracts.

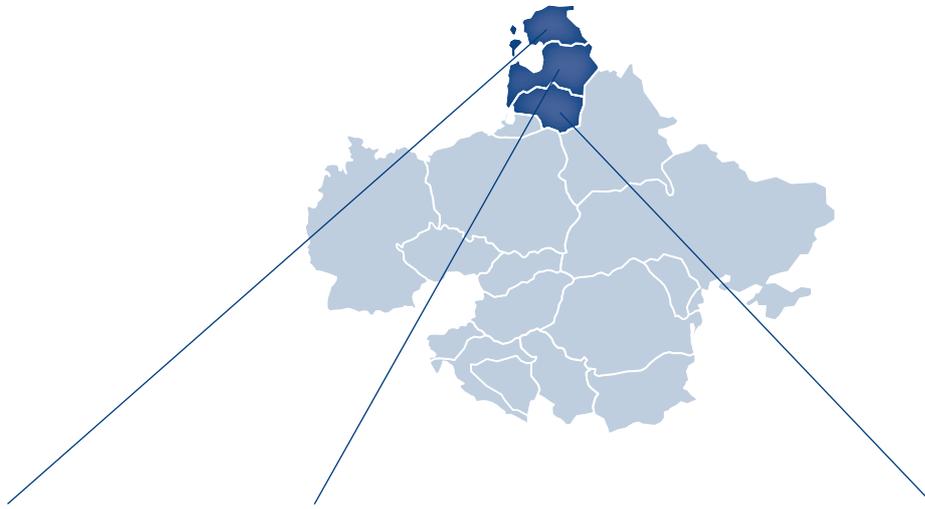
### → Czech Republic:

- Fixed-term employment must be expressly agreed; otherwise it is seen as for an indefinite term.
- A fixed-term employment relationship may be agreed for up to three (3) years and later may be recurrently agreed but no more than twice.
- An extension of fixed-term employment is also considered as recurrently agreed employment. After expiry of three (3) years from termination of the preceding fixed-term employment between the same contracting parties, the preceding employment is not taken into account.

### → Slovakia:

- Fixed-term employment must be expressly agreed in writing; otherwise it is regarded as for an indefinite term.
- Fixed-term employment may be agreed for up to two (2) years and may be extended or renewed at most two (2) times in that period.

## Employment Law



### → Estonia:

- Fixed-term employment must be expressly agreed in writing; otherwise it is regarded as for an indefinite term.
- Fixed-term employment may be agreed for up to five (5) years and may be extended or renewed one (1) time in that period. If this rule is not followed, the employment is deemed to have been entered into for an indefinite term from the start.

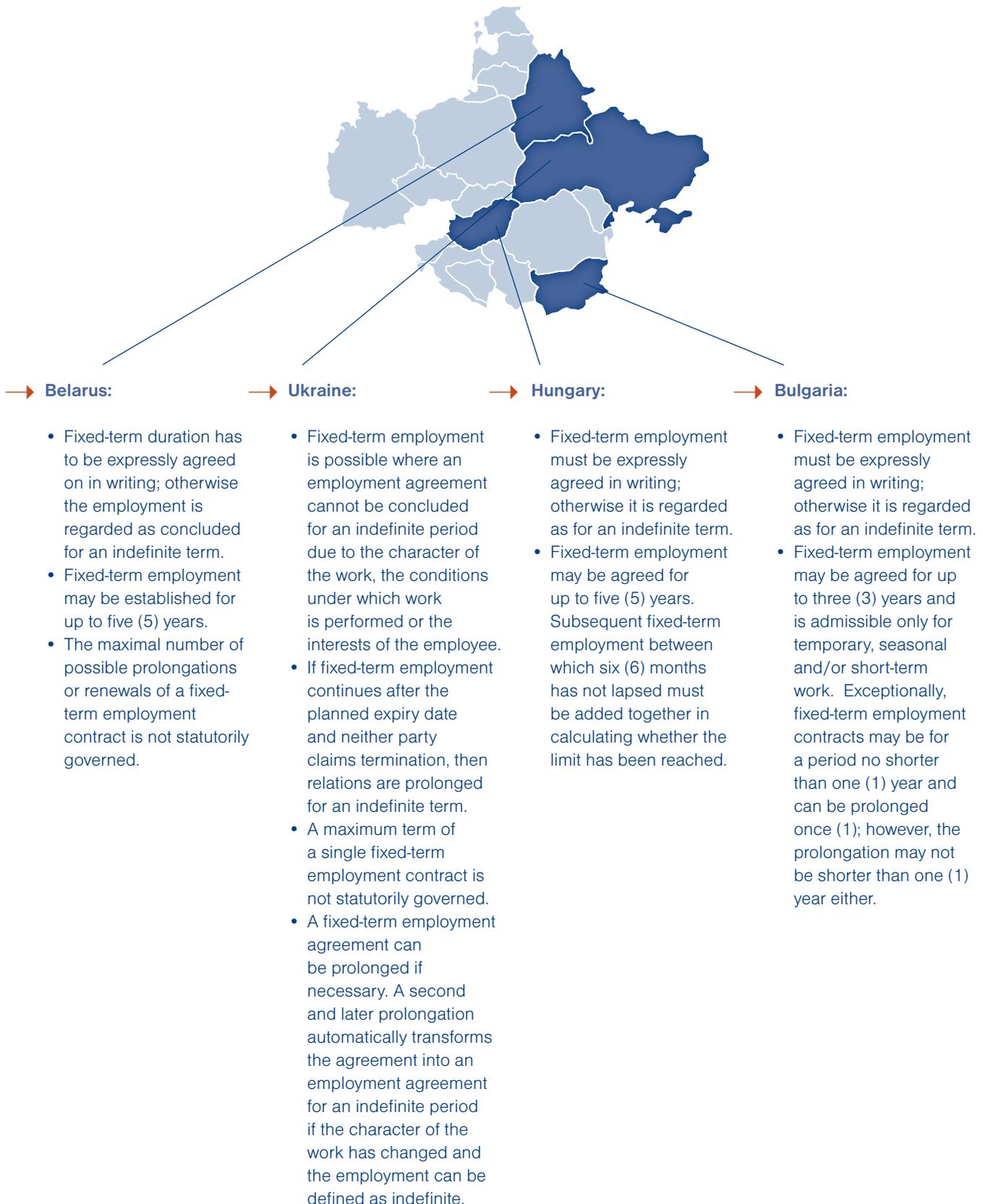
### → Latvia:

- Fixed-term employment must be expressly agreed in writing, otherwise it is regarded as for an indefinite term.
- A fixed term may be agreed only in limited cases:
  - in certain business areas set by law (e.g. art, agriculture, property management) and positions (office manager of an embassy) or seasonal work (e.g. landscaping, heating),
  - for temporary work related to short-term increase of activity (the increase must be provable and described in the contract),
  - for emergency work to deal with consequences of force majeure situations or accidents,
  - to replace a particular employee (named in the contract) who is temporarily absent,
  - with a trainee, if the work relates to their area of study,
  - for members of the board or council - until the end of their powers as set by law and the articles of association of the company.
- Fixed-term must not exceed three (3) years, including any interruptions less than 31 days. Therefore, a fixed-term contract may be renewed unlimited times also after three (3) years if the interruption between contracts exceeds 30 days.

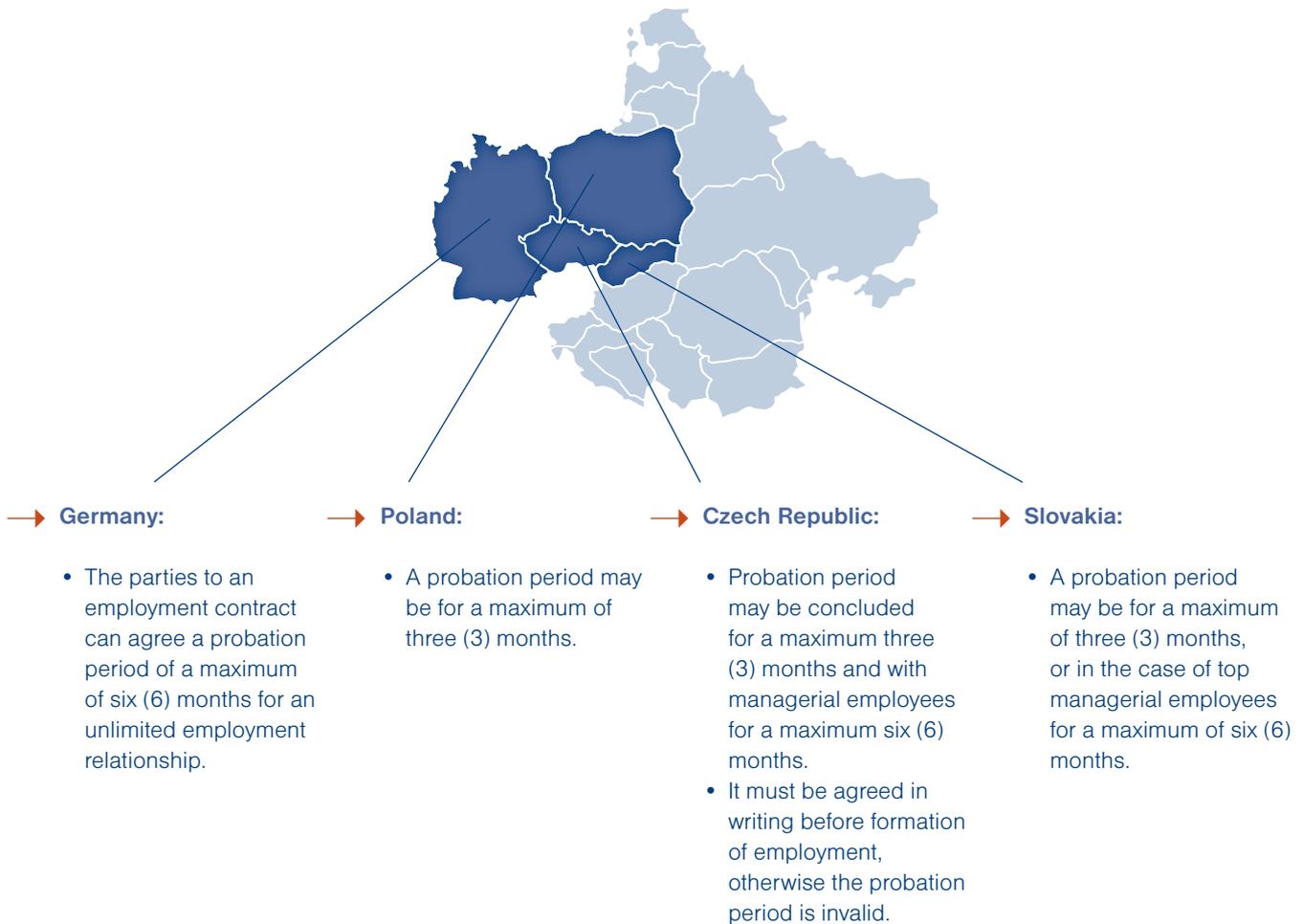
### → Lithuania:

- As a rule, an employment contract is concluded for an indefinite term.
- A fixed-term employment contract needs to be expressly agreed in writing; otherwise it is regarded as for an indefinite term.
- A fixed-term contract for continuous work may only be agreed where permitted by law or collective agreement. Fixed-term contracts due to the temporary nature of work, for elected positions, or for newly established positions may only be concluded until 31 July 2015.
- An employer may not discriminate against employees with fixed-term contracts. Fixed-term employment relationships may not exceed five (5) years.
- The maximal number of possible prolongations or renewals of fixed-term contracts is not statutorily governed.

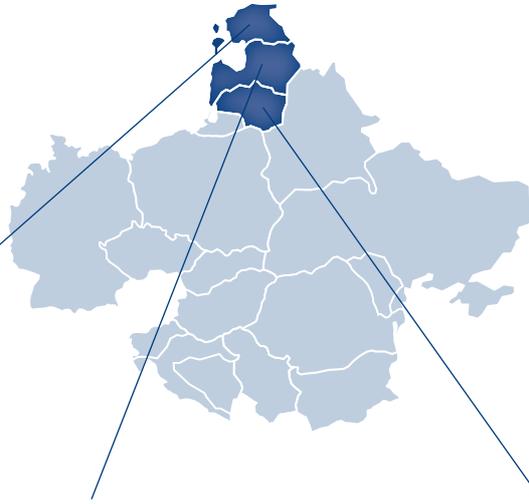
## Employment Law



## Employment Law



## Employment Law



→ **Estonia:**

- Probation may not exceed four (4) months.
- During probation either party may terminate by giving no less than fifteen (15) calendar days' advance notice. An employer may not cancel the employment contract for a reason that conflicts with the goal of the probationary period.

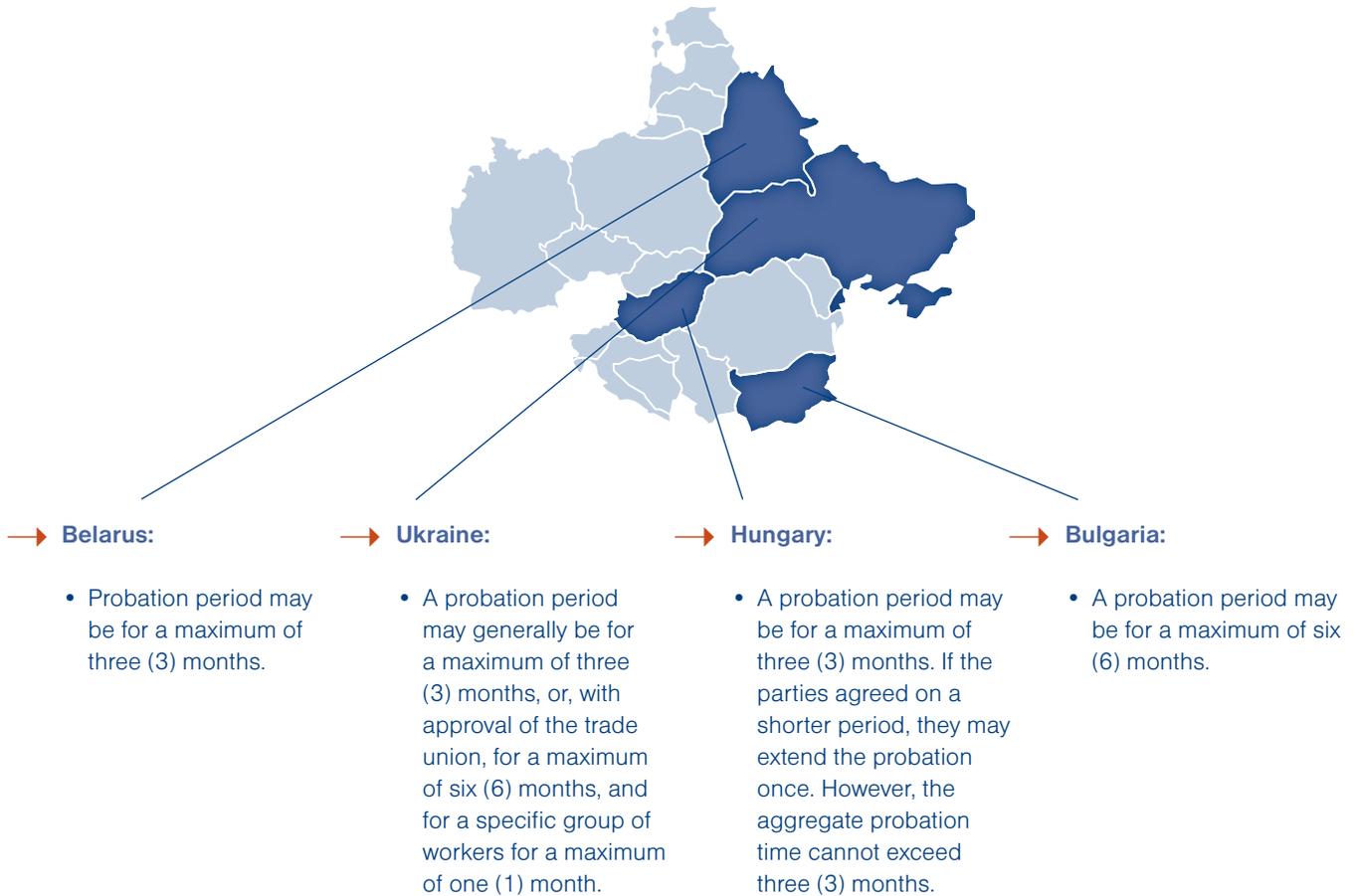
→ **Latvia:**

- A probation period may be for a maximum of three (3) months.

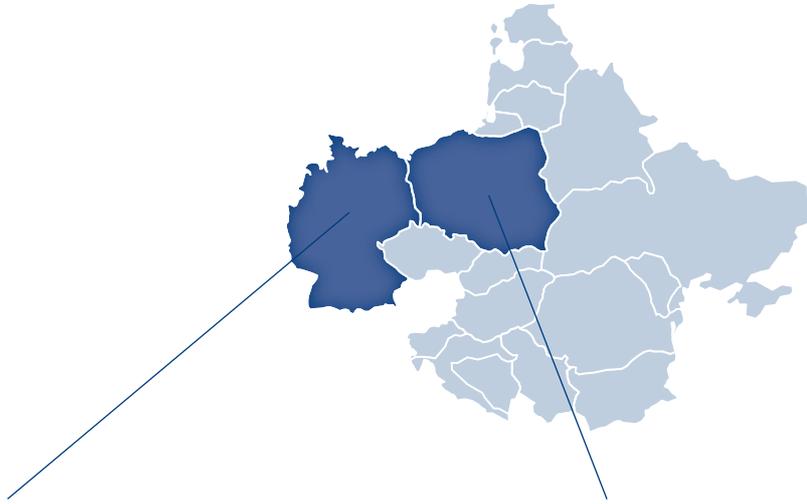
→ **Lithuania:**

- The parties may agree on a probation period of a maximum of three (3) months and under special circumstances six (6) months.

## Employment Law



## Employment Law



### → Germany:

- Hours worked by the employee by order and with the approval of the employer exceeding regular working hours are overtime work.
- Without a contractual or collective agreement, an employee need only perform overtime work in case of emergency.
- Overtime work can be compensated by base salary, free time or by a special surcharge depending on the contractual agreement between employer and employee.
- An employee is only entitled to an overtime work surcharge if this is set in the employment contract or in an applicable collective agreement or if payment of a surcharge is customary in the particular line of business.
- Managerial employees are regularly obliged to perform overtime work even without an explicit agreement on performance of overtime work and in certain cases without extra remuneration.

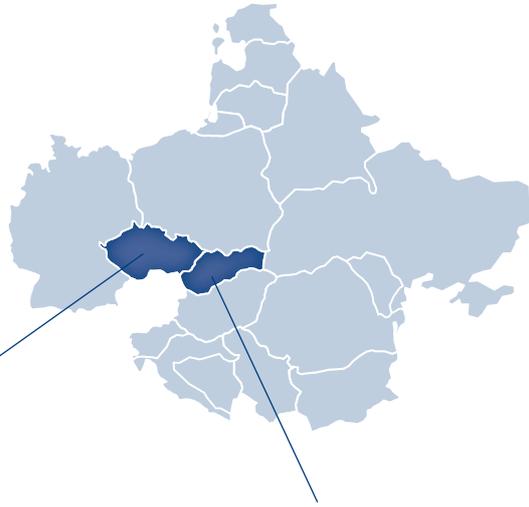
### → Poland:

- Work performed beyond the set daily and average weekly working time.
- May be performed only exceptionally due to special needs of the employer, or if the need arises to carry out rescue action for statutorily specified purposes.
- The employer may order overtime work of a maximum of 150 hours within a calendar year.
- In collective agreements, internal work regulations or an employment contract the maximum hours may be extended up to 416 hours within a calendar year (this hypothetical maximum value should be diminished by the amount of annual holiday leave to which an employee is entitled).
- Managerial employees decide at their own discretion whether the need for overtime work arises. The limit on overtime work applies.
- For overtime work, employees are entitled to a wage surcharge of 50 %, in specific cases up to 100 %.
- Time off may be granted instead of wage surcharge.
- As a general rule overtime work by managerial employees does not attract additional remuneration or surcharge. Only managers of separate company organizational units are entitled unless additional time off is granted to them for overtime work on Saturday or Sunday.

---

## Employment Law

---



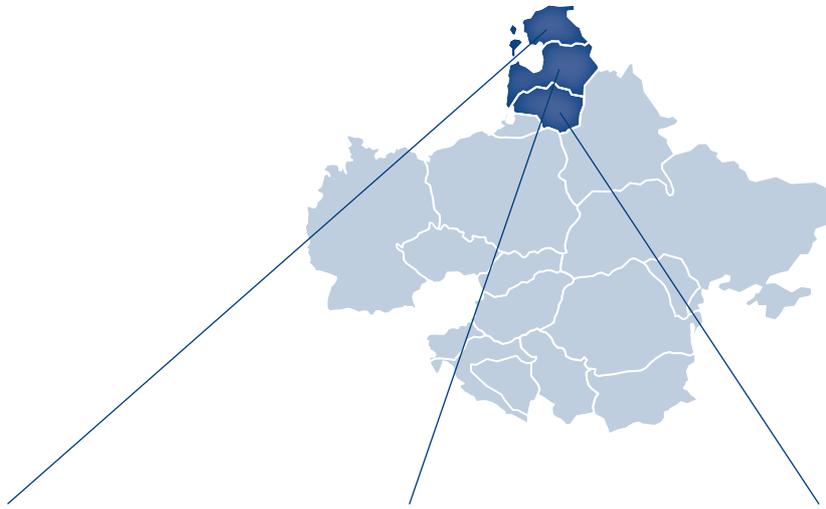
→ **Czech Republic:**

- Work performed beyond the set weekly working time.
- May be performed only exceptionally due to serious operational reasons, e.g. if required by urgent economic concerns of the employer.
- The employer may order overtime work of a maximum 8 hours a week and 150 hours within a calendar year.
- Additionally, by agreement with the employee, in total 208 hours may be performed within 26 weeks, only collective agreement may extend the limit to 416 hours within 52 weeks.
- Overtime work over these limits may be agreed only with medical employees.
- For overtime work, employees are entitled to a wage surcharge of at least 25 % of average salary.

→ **Slovakia:**

- Work performed beyond the set weekly working time.
- May be performed only exceptionally for serious operational reasons, e.g. if required by urgent economic concerns of the employer.
- The employer may order overtime work of a maximum 150 hours within a calendar year. Medical staff may be ordered additional overtime work of a maximum 100 hours within a calendar year.
- Additionally, a further 250 hours may be performed by agreement with the employee.
- A total maximum 400 hours for employees is possible within a calendar year.
- For overtime work, employees are entitled to a wage surcharge of at least 25 % of average earnings; employees performing work in difficult conditions are entitled to a surcharge of at least 35 % of average earnings.

## Employment Law



### → Estonia:

- Hours worked beyond normal working time.
- In case of aggregated working time, overtime means work exceeding the agreed working time at the end of the calculation period.
- The employer may require employees to do overtime work due to unforeseen circumstances in the enterprise or activity of the employer, in particular to prevent damage.
- Working time must not exceed on average 48 hours in seven (7) days over a calculation period of four (4) months. As employee is expected to work 40 hours in a 7-day period, the above-mentioned 48 hours are already overtime. Longer working time may be agreed if working time does not exceed, on average, 52 hours in seven (7) days over a calculation period of four (4) months.
- The employer must compensate overtime by time off equal to overtime unless the parties have agreed that overtime is compensated in money. Overtime must be paid at 1.5 times the usual pay rate.

### → Latvia:

- Work performed beyond the set normal daily or weekly working time.
- May be performed only with an employee's written consent, except if the overtime work is required due to:
  - urgent immediate needs of the employer or completion of previously unexpected urgent work,
  - force majeure, accidental or external emergency cases.If these conditions last for more than six (6) consecutive days, a written State Labour Inspection permit for further overtime work is required.
- Maximum overtime work within a four (4) month period amounts to 144 hours.
- Overtime must be paid at double the usual hourly rate. Overtime surcharge may not be replaced by time off instead.

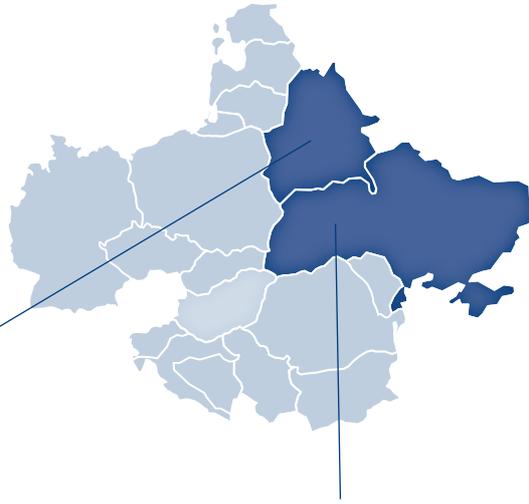
### → Lithuania:

- Any hours worked beyond the set weekly working time.
- May only be performed with written consent of the employee or in exceptional circumstances, e.g. if required by urgent economic concerns of the employer. Work beyond normal hours by managerial employees is not considered as overtime.
- Overtime must be remunerated with a 50 % surcharge. Overtime pay cannot be replaced by time off (compensatory time).
- Overtime may not exceed four (4) hours over two (2) consecutive days and 120 hours a year, unless a collective agreement states otherwise.

---

## Employment Law

---



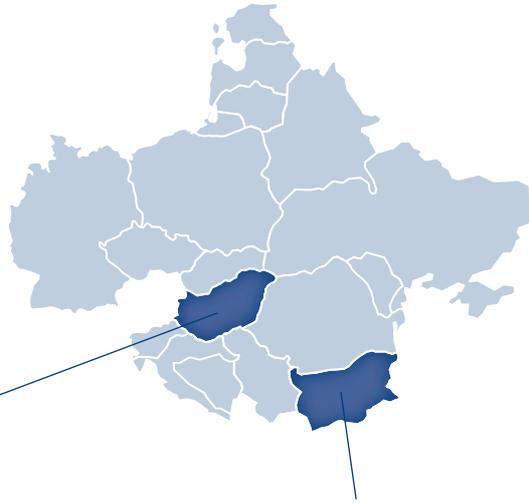
→ **Belarus:**

- Work performed at the employer's initiative and exceeding the set working time.
- Employees may be ordered to work overtime without consent in exceptional cases, e.g. industrial or natural disasters, serious operational reasons.
- The employer may order overtime work for a maximum 180 hours within a calendar year, on condition that one employee may be ordered no more than 10 overtime hours in a working week and total daily working hours (normal and overtime) may not exceed 12 hours.
- Overtime hours are compensated by a 100 % surcharge.

→ **Ukraine:**

- Work performed beyond the set daily working time.
- May be performed only exceptionally for serious operational reasons, e.g. if required to continue work already started and which cannot be interrupted without causing serious damage.
- The employer may order overtime work of a maximum 120 hours within a calendar year.
- Overtime work may not exceed four (4) hours in two (2) consecutive days.
- For overtime work, employees are entitled to 100 % surcharge for each hour calculated on the basis of hourly rates.

## Employment Law



### → Hungary:

- Work performed beyond schedule or above the relevant working time cycle or accounting period.
- May be performed only extraordinarily and exceptionally. It may be ordered for prevention or mitigation of any imminent danger of accident, natural disaster or serious damage or of any danger to health or the environment.
- For full-time employees, the maximum overtime work is 250 hours in a calendar year. A collective agreement may increase this limit up to 300 hours.
- Employees are entitled to a wage surcharge of 50 % of average earnings on working days and 100 % on a rest day and public holiday. Instead of a wage surcharge, free time may also be provided for employees under an individual or collective agreement.

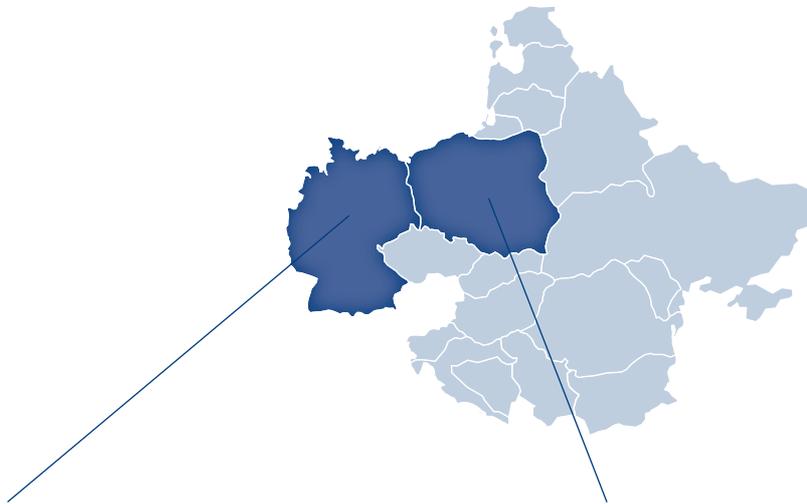
### → Bulgaria:

- Work performed beyond the set weekly working time.
- May be performed only exceptionally for serious operational reasons explicitly listed in the Labour Code, e.g. due to strenuous seasonal work and/or for finishing a task already started that cannot be completed within the regular working time.
- The employer may order overtime work of a maximum of 150 hours within a calendar year, 30 hours day work and 20 hours night work within a calendar month, 6 hours day work and 4 hours night work a calendar week, 3 hours day work and 2 hours night work a calendar day.
- Compensating overtime work with free time is generally forbidden. Overtime work must be remunerated with higher hourly rates. A surplus payment of 50 % applies to overtime work on working days, 75 % on weekends and 100 % on public holidays.
- If the employer introduces “summarized working time”, working hours of up to 12 hours a day and 56 hours a week are permissible. However, the average workload over a period no longer than 6 months may not exceed the regular working time. In case of overtime work here, a surplus payment of 50 % hourly applies.

---

## Employment Law

---



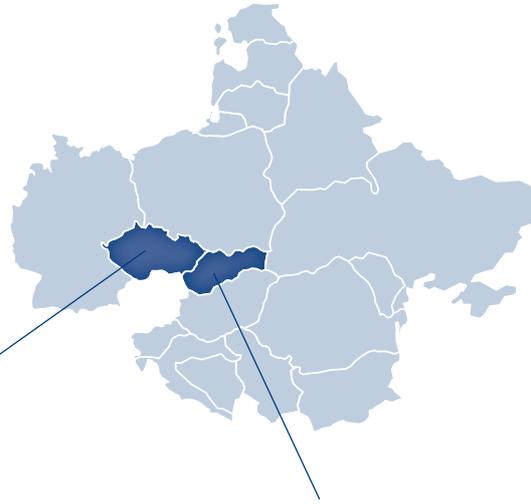
→ **Germany:**

- Employment is regularly terminated by statutory notice of termination which generally does not require a specific reason.
- Employees who have worked for longer than six (6) months in a business with more than ten (10) employees are under dismissal protection. Notice of termination by the employer is only legally valid if based on reasons resulting from the employee personally or their behaviour or if notice of termination is for operational reasons (e.g. redundancy).
- The statutory notice period is regularly from two (2) weeks to seven (7) months depending on the seniority of the employee.

→ **Poland:**

- Notice by an employer to terminate an employment contract for an indefinite period must state real grounds for termination, though these are not explicitly specified by the Labour Code.
- Termination notice from the employer for other kinds of employment contract need not include grounds.
- The termination period of a contract for an indefinite period is:
  - two (2) weeks if employed for less than 6 months,
  - one (1) month if employed for at least 6 months,
  - three (3) months if employed for at least 3 years.
- The termination period of a contract for a definite period is two (2) weeks (termination allowed only if the contract was for more than 6 months, provided the parties agree).
- In statutorily specified cases each employment contract may be terminated immediately; real grounds for termination must be stated in all cases of immediate termination, regardless of employment contract type.

## Employment Law



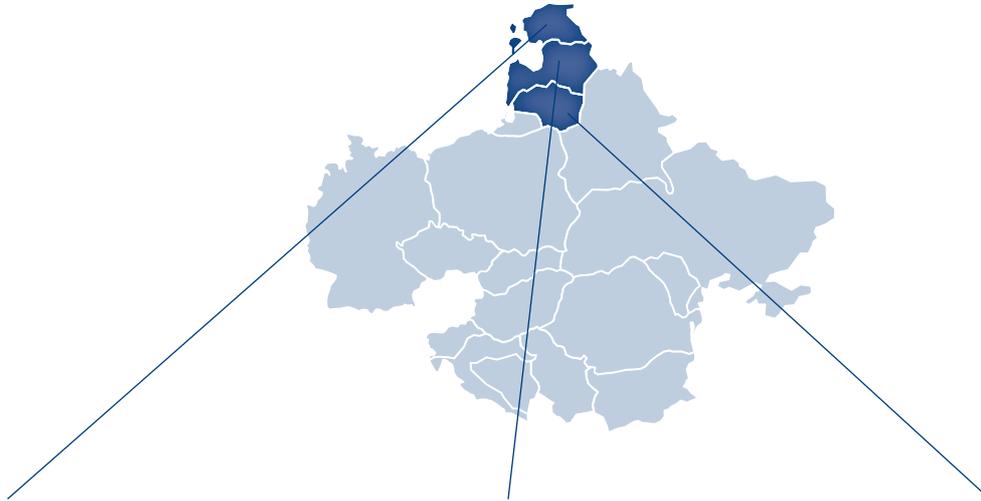
### → Czech Republic:

- Termination possible only in specific cases expressly stated in the Labour Code:
  - closure or relocation of employer,
  - redundancy of employee due to operational business reasons,
  - employee health reasons,
  - non-compliance with conditions set in statutory provisions for performance of agreed work,
  - unsatisfactory work performance,
  - breach of duties by employee.
- Basic termination period is two (2) months.
- Employer and employee may also agree on a longer termination period - always the same period for both.

### → Slovakia:

- Termination is possible only in specific cases expressly stated in the Labour Code:
  - closure of employer,
  - relocation of employer, if the employee does not agree with the new place of work,
  - redundancy of employee for operational business reasons,
  - employee health reasons,
  - non-compliance with statutory provisions for performing agreed work,
  - unsatisfactory work performance,
  - breach of duties by employee.
- Basic notice period is at least one (1) month.
- If employment lasts for more than five (5) years and the employer gives termination notice due to dissolution or relocation, redundancy or employee medical reasons, the termination notice period is at least three (3) months.
- In all other employments lasting over one year, at least a two (2) month notice period applies.

## Employment Law



### → Estonia:

- An employer may extraordinarily terminate an employment contract with cause dependent on an employee, especially in the following cases:
  - long-term inability to work for health reasons,
  - long-term inability to perform duties due to insufficient skills, unsuitability for the job or inadaptability,
  - disregard of the employer's reasonable instructions or breach of duties,
  - performance of work while intoxicated,
  - commission of theft, fraud or an act resulting in loss of employer's trust in the employee,
  - causing a third party's distrust in the employer,
  - wrongful and significant damage or causing threat of damage to the employer's property,
  - violation of an obligation to maintain confidentiality or restraint of trade,
  - impossibility of further employment under the agreed conditions due to decrease in work volume, reorganisation of work or other cessation of work (lay-off).
- Generally, an employee may terminate employment for an indefinite term at any time. However, a fixed-term contract may not ordinarily be terminated by the employee except where made to replace an absent employee. Nevertheless, an employee may cancel an employment contract extraordinarily in particular if continuance of the contract cannot reasonably be required.
- Basic termination period is one (1) month.
- Specific termination periods vary from two (2) months up to three (3) months depending on the years the employee has worked for the employer.

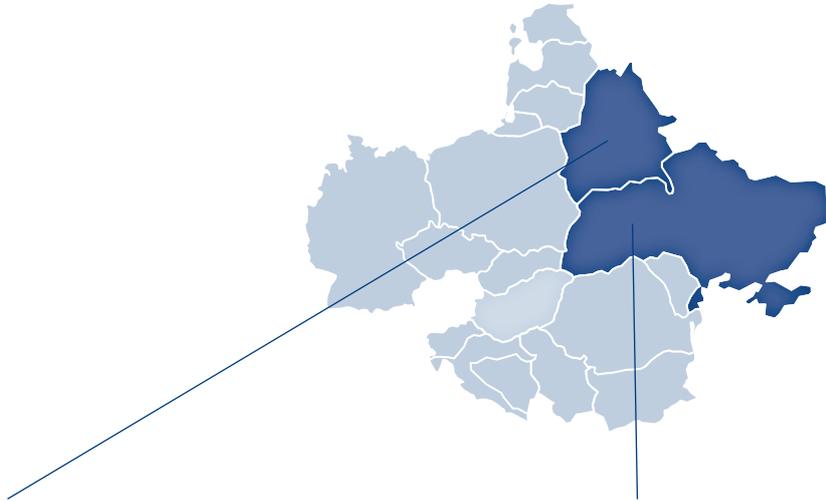
### → Latvia:

- Notice of termination by the employer is possible only in specific cases expressly stated in Labour legislation:
  - significant violation of contract or working procedure without justified cause,
  - illegal act(s) and subsequent loss of trust of the employer,
  - acting contrary to moral principles resulting in incompatibility with further employment,
  - performing work under influence of alcohol, narcotic or toxic substances,
  - substantial violation of work safety rules and jeopardising the safety and health of others,
  - lack of adequate professional competence,
  - inability to work for health reasons,
  - an employee who previously did the job has been reinstated at work (when an employee is engaged only for a definite term for temporary replacement),
  - redundancy for operational reasons,
  - absence due to incapacity for health reasons for more than six (6) consecutive months, or for one (1) year (with interruptions) in a three (3) year period,
  - liquidation of the employer.
- Notice periods vary from immediate to ten (10) days or one (1) month depending on the reason for dismissal.

### → Lithuania:

- An employee must receive written notice two (2) months prior to termination of employment.
- For certain categories of employees, a four (4) month term applies (e.g. persons under 18, the disabled, persons raising children under 14).
- Notice of termination by the employer must be on one of the following grounds:
  - lack of employee qualifications or professional skills or unacceptable behaviour at work, or
  - economic / technological grounds (e.g. restructuring of employer).

## Employment Law



### → Belarus:

- The Labour Code specifies grounds for termination of employment by the employer and apply to all types of employment agreement:
  - liquidation, collective redundancy,
  - employee health reasons,
  - lack of professional skills and qualifications,
  - systematic breach of job duties,
  - absence from work for more than three (3) hours,
  - absence from work for more than four (4) months for health reasons (not applicable to cases of maternity leave, employment injury, temporary and seasonal employment),
  - presence at the workplace under influence of alcohol, narcotic or toxic substances,
  - theft of employer's property,
  - breach of industrial safety rules causing injury or death.
- Employment contract must contain additional grounds for employment termination by the employer laid down in the Decree, e.g.:
  - property damage to the State, legal persons or individuals caused by performance of work duties,
  - not assuring timely receipt of money (goods) from foreign trade contracts,
  - failure to ensure labour discipline, hiding subordinates' misconduct, not bringing offenders to liability,
  - failure to eliminate violations found by control bodies or to pay for damage caused to the State in due time.
- Notice may be given to an employee only in cases of liquidation, collective redundancy or liquidation of a particular job position two (2) months before the date of termination. The obligation to notify may be replaced by two (2) months' average salary payments or proportionately.

### → Ukraine:

- Termination by the employer is possible only in specific cases expressly stated in the Labour Code:
  - changes of production and work organization, incl. liquidation, reorganization, insolvency, redundancy,
  - lack of qualifications or a health condition impeding further work as well as cancellation of state security clearance if work is connected with state secrets,
  - systematic non-fulfilment of obligations by employee without sufficient reason provided that the employee was earlier subject to disciplinary or public penalty,
  - absence from work (incl. absence from work longer than three (3) hours within one (1) working day) without sufficient reason,
  - absence from work within a period longer than four (4) consecutive months due to temporary incapacity except for maternity leave,
  - reinstatement at work of an employee who previously performed the work,
  - appearance at work in a state of intoxication,
  - theft at work confirmed by the verdict of a court or other competent authority,
  - serious breach of labour obligations by management personnel and their deputies, chief accountant and deputies or for non-payment of salary to other employees,
  - acts by employee directly responsible for money, goods or art valuables causing damage to the employer due to employee fault,
  - immoral act by employee performing educational functions.
- The general notice period is not defined by legislation.
- The notice period in the case of notice by the employer depends on the reason.
- In the case of personnel redundancy the notice period is two (2) months.

## Employment Law



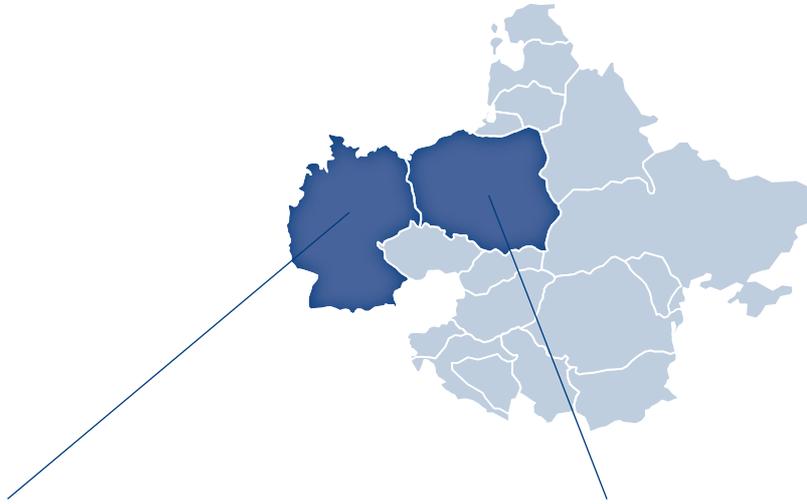
### → Hungary:

- Termination possible only in specific cases expressly stated in the Labour Code.
- Employer's termination of employment for an indefinite period can be based only on
  - employee abilities,
  - employee behaviour in relation to employment or
  - reasons related to the employer's operations.
- Employer can terminate fixed-term employment on the following basis:
  - liquidation or bankruptcy proceedings; or
  - employee's abilities; or
  - if maintaining employment is no longer possible due to unavoidable external reasons.
- Notice periods vary from thirty (30) days to ninety (90) days depending on years spent with the employer (duration of notice period: 30 days – after 3 years: 35 days – after 5 yrs: 45 days – after 8 yrs: 50 days – after 10 yrs: 55 days – after 15 yrs: 60 days – after 18 yrs: 70 days – after 20 yrs: 90 days). Agreement may provide for a longer period with a maximum of one (1) year. Without agreement, employees' notice period is 30 days.
- In the case of material breach, employment may be terminated with immediate effect by extraordinary notice within fifteen (15) days. With fixed-term employment, no reason needs to be given but the employee must be paid remaining salary (up to 12 months' salary).

### → Bulgaria:

- Termination is only possible in specific cases expressly stated in the Labour Code. Among these are:
  - closure of employer or structural parts of the employer,
  - relocation of employer if the employee refuses to follow,
  - employee redundancy due to cutting their working position,
  - employee health reasons,
  - non-compliance with statutory provisions for performing agreed work,
  - unsatisfactory work performance,
  - breach of duties by employee.
- The basic notice period is one (1) month.
- In fixed-term employment, the notice period is three (3) months, though no longer than the remaining period of employment.
- Longer notice periods can be agreed on in labour contacts. However, these may not exceed five (5) months and must be equal for both parties to the contract.

## Employment Law



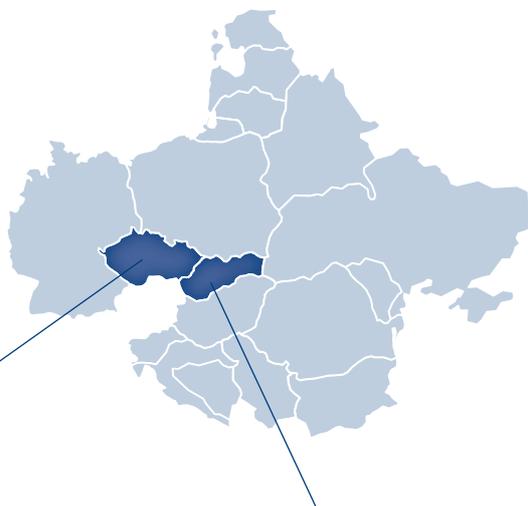
### → Germany:

- An employee can be entitled to severance payment on the basis of an employment contract, collective agreement or by law.
- In a business with more than ten (10) employees an employee is entitled to severance pay if employment is terminated by the employer for operational reasons and the employee does not file a dismissal protection suit. The amount of severance pay is half the monthly salary for every year of employment.
- Severance pay can also be awarded to an employee by a court judgment if notice of termination was invalid and the court decides that it is not just and reasonable to continue the employment. The court can set an amount of up to twelve (12) or, in specific cases up to eighteen (18) monthly salaries.
- During a dismissal protection lawsuit the parties can settle the dispute and agree on severance pay.

### → Poland:

- Employees whose employment is terminated by mutual agreement or by notice from an employer with at least twenty (20) employees for reasons not attributable to the employee are entitled to severance pay of:
  - one (1) monthly salary if employed less than two (2) years,
  - two (2) monthly salaries if employed from two (2) years up to eight (8) years,
  - three (3) monthly salaries if employed for over eight (8) years.

## Employment Law



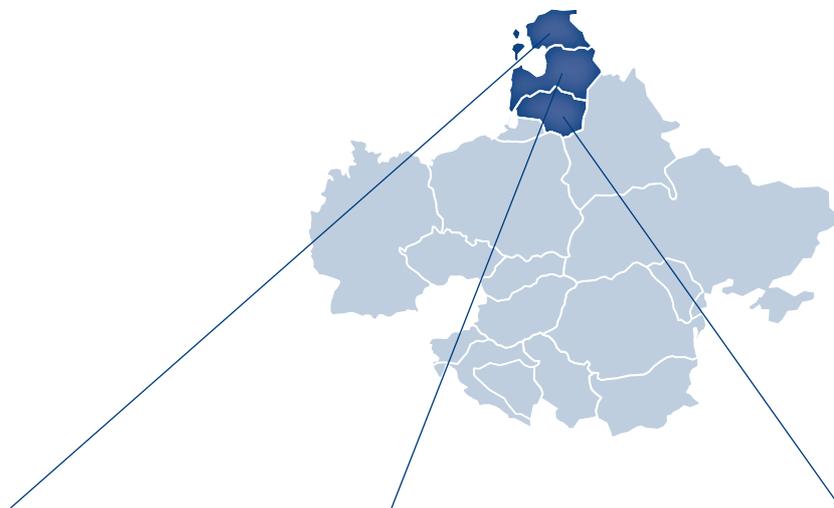
### → Czech Republic:

- An employee whose employment is terminated by notice from the employer or written agreement by reason of closing or relocation of the employer or redundancy due to operational business reasons is entitled to severance pay of at least:
  - one (1) average salary, if employment lasted less than one (1) year,
  - two (2) average salaries, if employment lasted at least one (1) year but less than two (2) years,
  - three (3) average salaries, if employment lasted at least two (2) years.
- Where employment is terminated by notice from the employer or written agreement for health reasons, the employee is entitled to severance pay of at least twelve (12) monthly average salaries.

### → Slovakia:

- Employees whose employment is terminated by notice from the employer by reason of closure or relocation of the employer, redundancy for operational business reasons or health reasons, are entitled to severance pay of at least:
  - one (1) average monthly salary, if employment lasted at least two (2) years but less than five (5) years,
  - two (2) average monthly salaries, if employment lasted at least five (5) years but less than ten (10) years,
  - three (3) average monthly salaries, if employment lasted at least ten (10) years but less than twenty (20) years,
  - four (4) average monthly salaries, if employment lasted at least twenty (20) years.
- Employees whose employment is terminated by mutual agreement for the above mentioned reasons are entitled to severance pay of at least:
  - one (1) average monthly salary, if employment lasted less than two (2) years,
  - two (2) average monthly salaries, if employment lasted at least two (2) years but less than five (5) years,
  - three (3) average monthly salaries, if employment lasted at least five (5) years but less than ten (10) years,
  - four (4) average monthly salaries, if employment lasted at least ten (10) years but less than twenty (20) years,
  - five (5) average monthly salaries, if employment lasted at least twenty (20) years.

## Employment Law



### → Estonia:

- Upon termination of an employment contract due to lay-off, an employer must pay employees compensation of one (1) month's average salary.
- Upon termination of a fixed-term employment contract for economic reasons, an employer must pay employees compensation corresponding to the salary that the employee would have been entitled to until expiry of the contract term.
- If an employee terminates an employment contract extraordinarily due to fundamental breach of contract by the employer, the employer must pay compensation of three (3) months' average salary.
- If advance notice of termination is given later than provided by law or a collective agreement, the other party has the right to compensation to the extent to which they would have had the right to obtain upon following the term of advance notice.

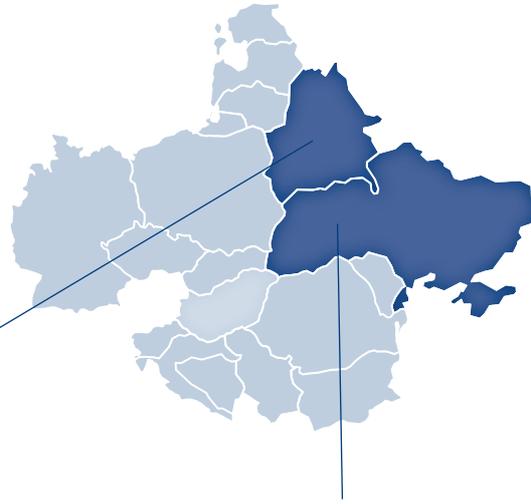
### → Latvia:

- Employees dismissed due to lack of competence, health reasons, end of temporary replacement, redundancy or liquidation or who resign due to ethical or moral principles are entitled to severance pay of at least:
  - one (1) month's earnings – if the employee has worked for the company less than five (5) years,
  - two (2) months earnings - if the employee has worked for the company from five (5) to ten (10) years,
  - three (3) months earnings – if the employee has worked for the company from ten (10) to twenty (20) years,
  - four (4) months earnings – if the employee has worked for the company more than twenty (20) years.
- Upon termination by mutual agreement, compensation may be freely agreed by the parties.

### → Lithuania:

- Upon termination, a dismissed employee has the right to severance pay. In the case of termination for important reasons or liquidation of the employer, the amount depends on the continuous duration of employment as well as the average monthly salary:
  - under 12 months – one (1) monthly average salary,
  - 12 to 36 months – two (2) monthly average salaries,
  - 36 to 60 months – three (3) monthly average salaries,
  - 60 to 120 months – four (4) monthly average salaries,
  - 120 to 240 months – five (5) monthly average salaries,
  - over 240 months – six (6) monthly average salaries.
- In the case of termination for reasons other than the fault of the employee, severance pay of 2 (two) monthly average salaries is payable.

## Employment Law



### → Belarus:

- Employees are entitled to severance pay of two weeks' (2) average salary if employment is terminated due to (i) employee's refusal to continue work due to change of essential labour conditions, (ii) health reasons or employee's insufficient qualifications, (iii) employer's breach of labour legislation.
- Employees are entitled to severance pay of three (3) times average monthly salary if employment is terminated due to liquidation of the employer or redundancy for operational business reasons.
- If the property owner changes, the new owner must pay three (3) average monthly salaries to the managing director and to the chief accountant if their employment agreements are terminated by the new owner.
- For those employed under employment contracts, legislation provides minimal compensation of three (3) average monthly salaries if premature termination of the employment contract is due to employer's violation of employment conditions.

### → Ukraine:

- Employees whose employment is terminated due to
  - employee refusal to be transferred to another location together with the company as well as refusal to continue work when essential labour conditions are changed,
  - changes of production and work organization, incl. liquidation, reorganization, insolvency, redundancy of employees or personnel,
  - incompatibility of the employee with work status due to lack of qualifications or health condition impeding further work as well as cancelled state security clearance if the work is connected with state secrets,
  - reinstatement at work of an employee who previously performed the work are entitled to severance pay of at least one (1) average monthly salary.
- Employees whose employment is terminated due to military conscription are entitled to severance pay of two (2) minimal salaries.
- Employees whose employment is terminated due to breach of labour law by the employer are entitled to severance pay in an amount defined by the collective agreement but not less than three (3) average salaries.

## Employment Law



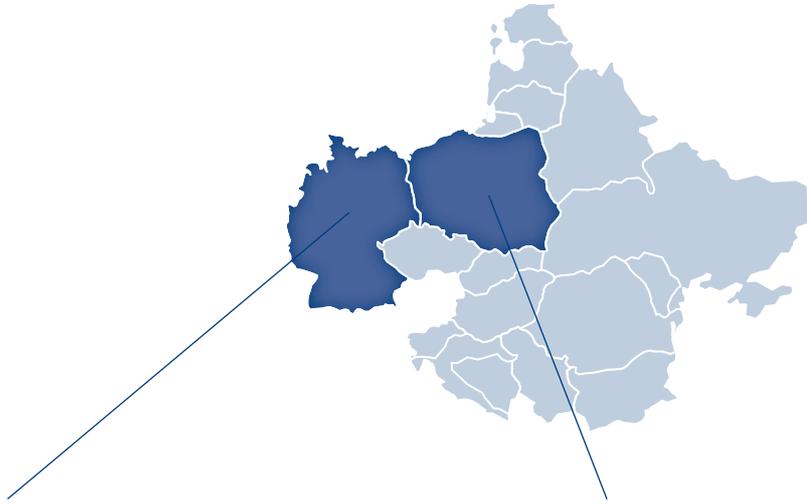
### → Hungary:

- Employee is entitled to severance pay if employment is terminated by the employer after three (3) years of employment.
- Amount of severance pay: from one (1) to six (6) months' average salary depending on years of employment with the employer (after at least 3 yrs: 1 month's average salary - after at least 5 yrs: 2 months' average salary - after at least 10 yrs: 3 months' average salary - after at least 15 yrs: 4 months' average salary - after at least 20 yrs: 5 months' average salary - after at least 25 yrs: 6 months' average salary).
- Employees with only five (5) years until retirement are entitled to additional severance pay of three (3) months' average salary.
- Pensioners are not entitled to severance pay.
- No severance pay is to be paid if employment is terminated due to employee behaviour or ability not related to health.

### → Bulgaria:

- Employees whose employment is terminated by notice by the employer due to closure of the employer or a structural part of the employer, cutting the working position, downtimes that last longer than 15 days, relocation of employer if the employee refuses to follow or return to work of an employee that has been restored to work by means of a court decision are entitled to severance pay of one (1) average salary regardless of previous employment duration.
- Employees whose employment is terminated by mutual agreement when the initiative lies with the employer are entitled to severance pay of at least four (4) average salaries.
- Employees whose employment is terminated with immediate effect although they are entitled to a notice period have the right of a severance pay for the respective period.

## Employment Law



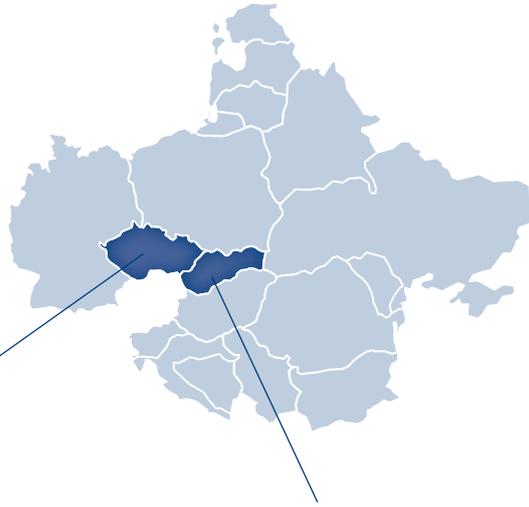
### → Germany:

- An employer must within thirty (30) days notify the Labour Market Authority if planning to terminate the employment of the following numbers of employees:
  - in a business with more than twenty (20) and less than sixty (60) regular employees and termination of more than five (5) employees,
  - in a business with at least sixty (60) and less than five hundred (500) regular employees and termination of at least ten (10) % or more than twenty-five (25) employees,
  - in a business with at least five hundred (500) regular employees and termination of at least thirty (30) employees.
- For a period of one (1) month after receipt of notice by the Labour Market Authority, termination of employees is forbidden without consent of the Authority.

### → Poland:

- is given where termination by mutual agreement or by notice from the employer for reasons not attributable to employees, in a period not exceeding 30 days concerns:
  - at least 10 employees, if more than 20 and less than 100, or
  - at least 10 % of employees, if more than 100 and less than 300,
  - at least 30 employees, if at least 300,
- is a complex procedure lasting generally approximately four (4) months,
- is connected with many consultation and information obligations towards employees, employees' representatives and the Labour Office,
- The standard notice of termination must be delivered to employees.

## Employment Law



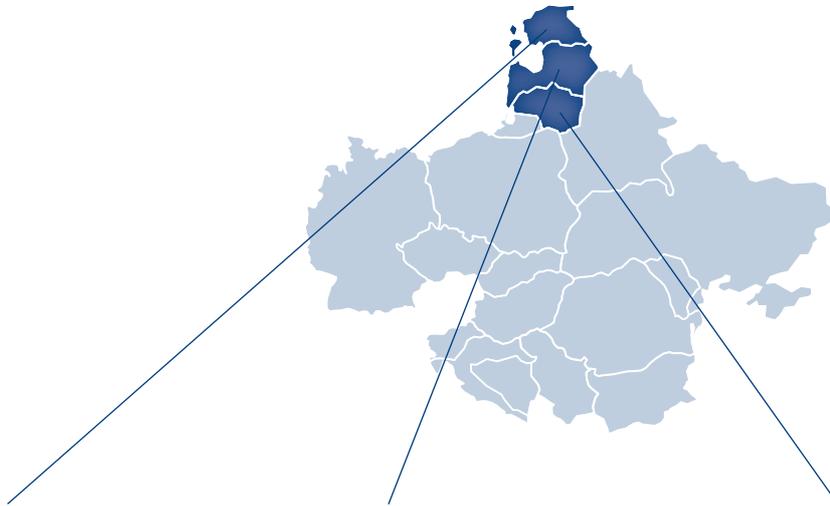
### → Czech Republic:

- is given where termination by notice for closure or relocation of employer or business operational reasons, over a period of 30 days:
  - with at least 10 employees where an employer employs from 20 to 100 employees,
  - with at least 10 % of employees where an employer employs from 101 to 300 employees,
  - with at least 30 employees where an employer employs more than 300 employees.
- is a complex procedure which takes at least four (4) months to complete.
- is connected with many consultation and information obligations towards employees, employees' representatives and the Labour Office.
- The standard notice of termination must be delivered to employees.

### → Slovakia:

- is given on termination by notice for business operational reasons, over a period of 30 days to:
  - at least 10 employees if more than 20 and less than 100, or
  - at least 10 % of employees if at least 100 and less than 300, or
  - at least 30 employees if at least 300 employees.
- is a complex procedure lasting generally at least four (4) months.
- is connected with many consultation and information obligations towards employees, employees' representatives and the Labour Office.
- The standard notice of termination must be delivered to employees.

## Employment Law



### → Estonia:

- Collective termination of employment contracts due to lay-off within 30 calendar days of no less than:
  - 5 employees where the average number is up to 19,
  - 10 employees where the average number is 20–99,
  - 10 % of employees where the average number is 100–299,
  - 30 employees where the average number is at least 300.

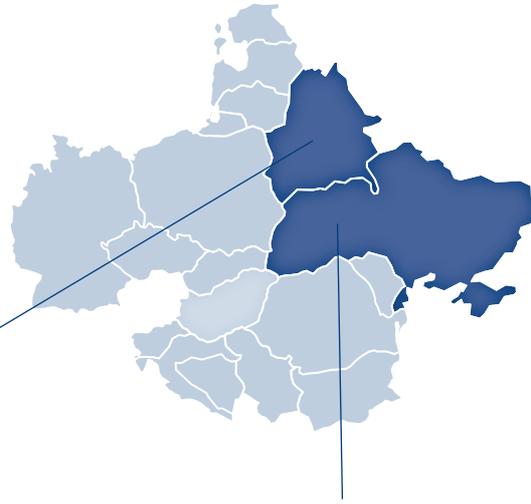
### → Latvia:

- is given on termination by notice for business operational reasons over a period of 30 days to:
  - at least 5 employees if more than 20 and less than 50, or
  - at least 10 employees from a total of 50–99, or
  - at least 10 % of employees from a total of 100–299, or
  - at least 30 employees if more than 300.
- may begin not earlier than 45 days after notifying the State Employment Agency unless employer and employee representatives agree a longer term. The State Employment Agency may in exceptional cases prolong the 45-day term to 60 days.
- This complex procedure lasts generally at least two and half (2.5) months.
- The standard one (1) month notice of termination must be delivered to employees.

### → Lithuania:

- Conditions precedent for collective redundancy are:
  - redundancy is substantiated on the basis of economic or technological reasons, structural reorganization of the employer, or other reasons not related to individual employees, and
  - the number of projected redundancies over a period of 30 calendar days does not exceed:
    - 1) 10 employees in enterprises with 20–99,
    - 2) 10 % of employees in enterprises with 100–299,
    - 3) 30 employees in enterprises with more than 300.
- Consultations must be held with employees' representatives. The local Labour Exchange Office must be informed in writing of projected redundancies no later than prior to notice of termination.

## Employment Law



### → Belarus:

- is recognised in cases of (i) liquidation of an enterprise with more than 25 employees, (ii) termination of employment according to the following criteria:
  - for organizations of less than 1,000 employees: 20 % of employees (but not less than 25 people) within one (1) month,
  - for organizations of 1,001–2,000 employees: 15 % of employees within one (1) month,
  - for organizations of 2,001–5,000 employees: 10 % of employees within one (1) month,
  - for organizations of 5,001–10,000 employees: 10 % of employees within two (2) months,
  - for organizations of over 10,000 employees: 5 % of employees within two (2) months.
- Notice of termination must be delivered to employees two (2) months before the termination date. Alternatively, the employer may pay employee compensation of two (2) average monthly salaries. In specific cases, the collective redundancy procedure may be connected with notification obligations towards employment service state bodies.
- Specific categories of employees enjoy advantageous treatment in collective redundancy procedures.

### → Ukraine:

- The applicable legislation does not govern collective redundancy.

## Employment Law



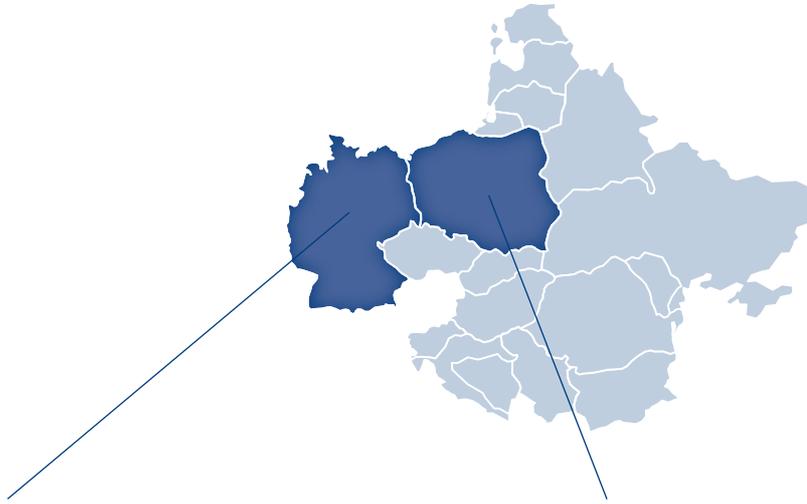
### → Hungary:

- is where within 30 days, the employer intends to terminate the employment of:
  - at least 10 employees if more than 20 and less than 100, or
  - at least 10 % of employees if more than 100 and less than 300,
  - at least 30 employees if more than 300,for reasons related to its operations by ordinary notice. Termination by mutual consent and termination of fixed-term employment is considered as ordinary notice.
- is a complex procedure lasting around four (4) months including an informal preparatory phase.
- requires prior consultation with and notification to employees, employees' representatives and the Labour Office.
- Ordinary dismissal notice must be delivered to employees after the necessary consultations and preliminary notifications.

### → Bulgaria:

- is given on termination by notice for business operation reasons, over a period of 30 days to:
  - at least 10 employees if more than 20 and less than 100 employees, or
  - at least 10 % of employees if at least 100 and less than 300 employees,
  - at least 30 employees if at least 300 employees.
- is a complex procedure lasting generally at least four (4) months.
- is connected with many consultation and information obligations towards employees, employees' representatives and the Labour Office.
- The standard notice of termination must be delivered to employees.

## Employment Law



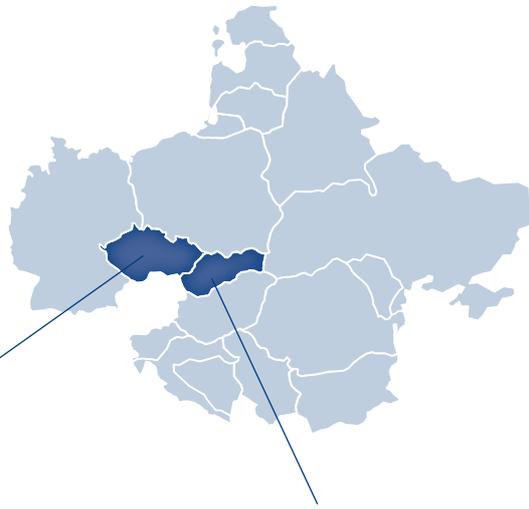
### → Germany:

- During employment employees are prohibited from competing with their employer. Violation of this rule may result in termination of employment and damages claims by the employer.
- NCC after termination of employment must be agreed upon in writing.
- NCC must be limited as to restricted activities and applicable territory and may be only agreed for a maximum of two (2) years.
- An employer must pay an employee monthly remuneration of at least 50 % of the last salary for every month the NCC is effective.

### → Poland:

- Concurrently with employment an employee may also perform other earning activities; if these are identical with the scope of business of the employer, the employer's consent is necessary.
- NCC during employment: the employer and employee may expressly set the extent of activities competitive towards the employer.
- NCC after termination of employment: the employer and an employee with access to particularly important information disclosure of which could expose the employer to damage may also agree a NCC after termination of employment. The parties must set the period of prohibition of competition, as well as the amount of compensation, which may not be lower than 25 % of the employee's salary before termination of the employment contract. A contractual penalty may be agreed for breach of the NCC.
- NCC during employment as well as NCC after termination must be set in writing, otherwise it is invalid. NCC may be set either as a separate agreement or in the employment contract.

## Employment Law



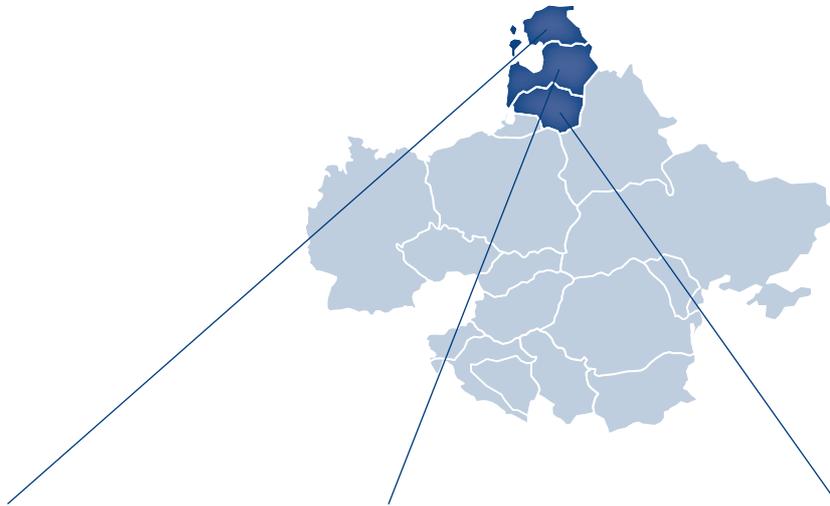
### → Czech Republic:

- Concurrently with employment, the employee may also perform other earning activities; if these are identical with the scope of business of the employer, the employer's written consent is necessary.
- NCC during employment: the employer and employee may expressly define the extent of activities competitive towards the employer.
- NCC after termination of employment may be agreed for a maximum one (1) year.
- If NCC is agreed after termination of employment, the employer must pay the employee at least half of the average monthly salary for every month of non-competition.
- A penalty may be agreed for breach of NCC.
- NCC must be in writing, otherwise it is invalid.
- NCC may be agreed simultaneously with the probation period.

### → Slovakia:

- Concurrently with employment, an employee may also perform other earning activities; if competitive with the scope of the employer's business, the employer's written consent is necessary.
- NCC after termination of employment may be agreed for a maximum one (1) year.
- If NCC after termination of employment is agreed, the employer must pay the employee at least 50 % of average monthly salary for every month of non-competition.
- A penalty may be agreed for breach of NCC.
- NCC after termination of employment has to be set in the employment contract, otherwise it is invalid.

## Employment Law



### → Estonia:

- Under an agreement on a restraint of trade clause (non-competition clause) an employee assumes the obligation not to work for an employer's competitor or not to engage in the same economic or professional activity as the employer.
- NCC must be reasonably and recognisably limited in terms of space, time and objects.
- NCC after termination of employment may be agreed for a maximum of one (1) year.
- If NCC is agreed, the employer must pay reasonable monthly compensation for every month of non-competition.
- A contractual penalty may be agreed for breach of NCC.

### → Latvia:

- During employment an employee may enter into another contract even with another employer (supplementary work), unless the contract or collective agreement provides otherwise. The employer may prohibit supplementary work due to its substantiated and protected interests, especially if supplementary work negatively affects or may affect proper performance of employee obligations.
- NCC after termination of employment may be agreed for a maximum two (2) years.
- If NCC after termination of employment is agreed, the employer must pay the employee appropriate monthly compensation during the whole NCC period. A particular amount is set neither by law nor by case law.
- Parties may agree on a reasonable contractual penalty for breach of NCC after termination of employment.
- NCC and compensation after termination of employment must be set in the employment contract, otherwise NCC is invalid.

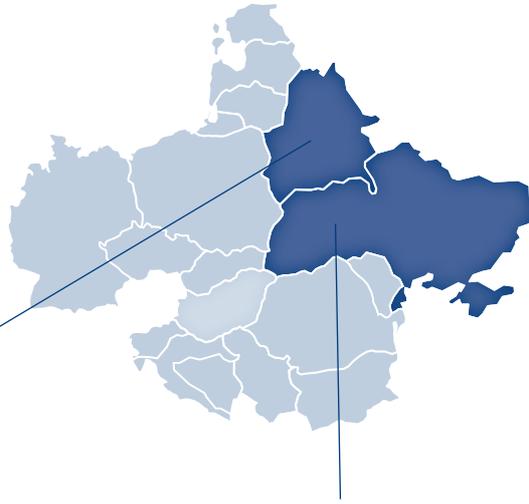
### → Lithuania:

- Concluding NCC during employment and after termination is not expressly prohibited by law.
- NCC must take into account the position and functions of the employee and must include compensation (including the amount and payment terms) and the term of non-competition.
- An employee must be appropriately compensated for agreeing to enter into a NCC. It is generally agreed that failure to achieve a proper balance between the interests of the parties would invalidate the clause, although strict practice is lacking in this regard.

---

## Employment Law

---



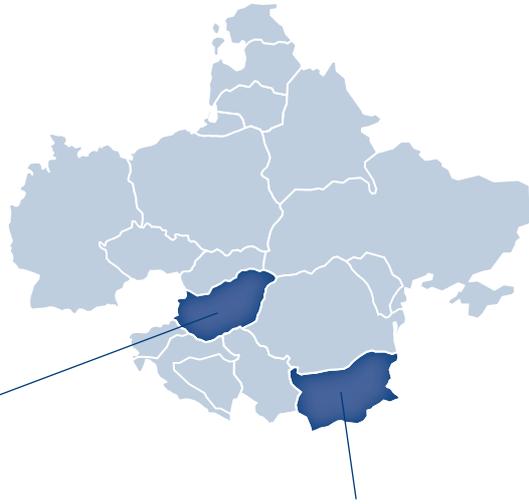
→ **Belarus:**

- No legislative provisions on NCC.
- In general, employees may work for several employers concurrently.
- Managing directors are not allowed to perform work for another employer.
- An employee (including managing director) may also perform other earning activities (such as private entrepreneurship, being a shareholder in companies).

→ **Ukraine:**

- Concurrently with employment, an employee may perform other earning activities.
- Employment contracts with directors can include NCC restricting other employment without written consent of the employer.
- NCC after termination of employment is not set by law and is not usual.

## Employment Law



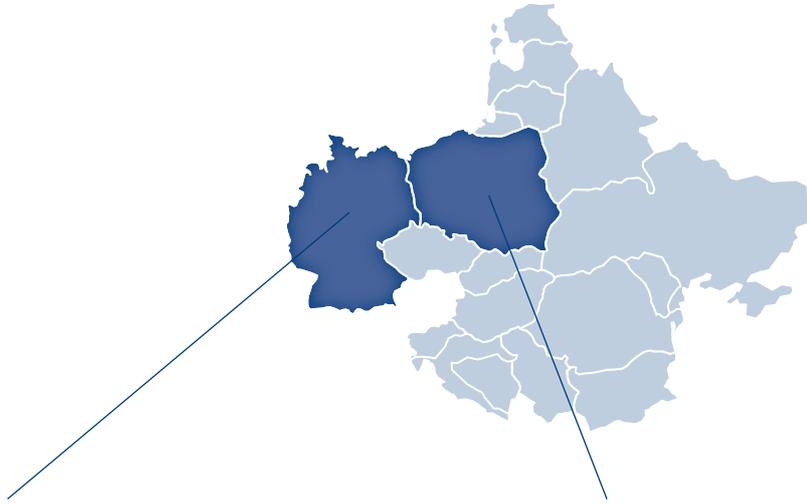
### → Hungary:

- Concurrently with employment, an employee may also perform other earning activities; if identical with the scope of business of the employer, the employer's written consent is necessary.
- Managing directors, deputies and managerial employees can only have other employment or work relationships if agreed.
- NCC after termination of employment may be agreed for a maximum of two (2) years.
- For NCC after termination of employment, the employer must pay the employee max. 1/3 of the last basic salary for every month of non-competing.
- A penalty may be agreed for breach of NCC.
- Employer can rescind NCC if employment is terminated with immediate effect for employee's infringement.

### → Bulgaria:

- Concurrently with employment, an employee may also perform other earning activities. An employee is only obliged to obtain prior consent of the employer if this is explicitly governed in the labour contract.
- NCC after termination of employment is not governed by the Labour Code. It is not clear if such a clause in a labour contract would hold before the court.
- Any NCC duration longer than two (2) years after employment termination is void.
- If NCC after termination of employment is agreed on, the employer must pay the employee adequate compensation for every month of non-competition.

## Employment Law



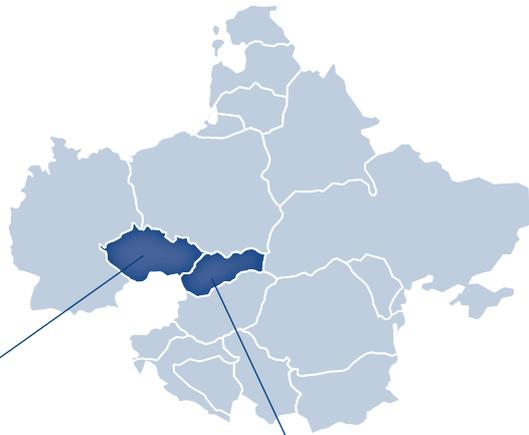
### → Germany:

- Trade unions are associations of employees with the goal of improving payment and working conditions for their members.
- Trade unions enter into collective agreements with organizations of employers or sole employers.
- A collective agreement comes into effect for a particular employment relationship if both parties are members of associations which have concluded a collective agreement. In some cases it is sufficient if only the employer is bound by a collective agreement.
- The Federal Ministry for Labour and Social Affairs can declare a collective agreement as generally binding. In this case the collective agreement is valid for all employers and employees in the particular line of business.
- Employee participation in business plants happens through a workers' council, if one exists. Small business plants with less than five (5) employees cannot have a workers' council.

### → Poland:

- Employees participate in creating fair and satisfactory working conditions through trade unions, works councils or employee representatives.
- Trade unions are associations entered in the Polish National Court Register kept by the competent district court.
- Trade unions perform consulting tasks and negotiate collective agreements.
- Works councils consisting of employees must be elected in companies with at least 50 employees.
- Employee representatives usually represent employee interests in workplaces where no trade union is operating.

## Employment Law



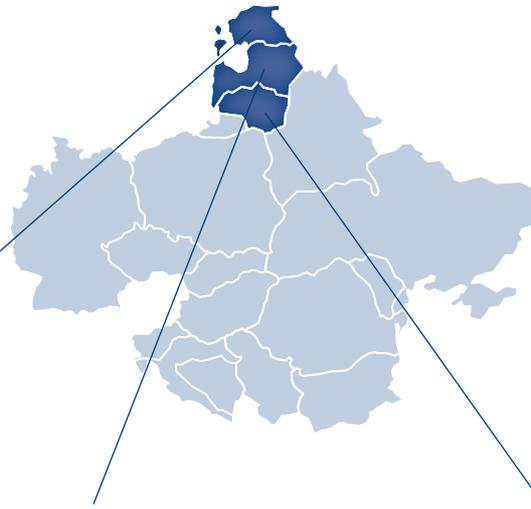
### → Czech Republic:

- Employees participate in creating fair and satisfactory working conditions through trade union, works council, European works council or representative for safety and health protection at work.
- Trade unions are associations listed by the Ministry of the Interior.
- Trade unions perform consulting tasks and negotiate collective agreements.

### → Slovakia:

- Employees participate in creating fair and satisfactory working conditions through trade unions, works councils or work trustees.
- Trade unions are associations listed by the Ministry of the Interior.
- Trade unions perform consulting tasks and negotiate collective agreements.
- A work trustee or a works council usually represents employee interests with almost all the powers of a trade union where no trade union is active. These employee representatives are elected directly by employees.

## Employment Law



### → Estonia:

- Employees participate in creating fair and satisfactory working conditions through trade unions or employee trustees.
- A trade union is an independent and voluntary association of persons founded on their initiative with the objective of representing and protecting the employment, service-related, professional, economic and social rights and interests of employees.
- An employee trustee is an employee elected by a general meeting of employees of an employer to represent them in performance of duties arising from law in relations with the employer.

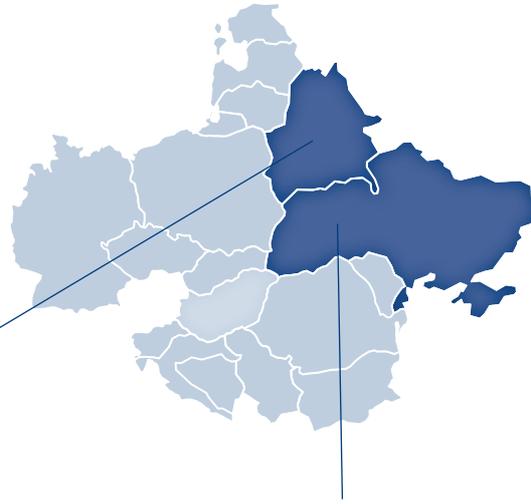
### → Latvia:

- Employees participate in creating fair and satisfactory working conditions through trade unions, works councils or work trustees.
- Trade unions are associations listed by the Enterprise Registry.
- Trade unions perform consulting tasks and negotiate collective agreements.
- A work trustee or a works council usually represents employees' interests with almost all powers of a trade union where no trade union is active.

### → Lithuania:

- Rights and responsibilities of employees can be acquired, changed, refused or defended by employee representatives.
- Trade unions are voluntary, independent and self-governed organizations representing and protecting employees' professional, economic and social rights and interests.
- A works council is an alternative representative body which may be established only if a trade union is not active in the organization. Works councils generally have the same functions as trade unions.
- State agencies encourage negotiations between trade unions and employers or their organizations.
- Trade unions manage their funds and assets independently.

## Employment Law



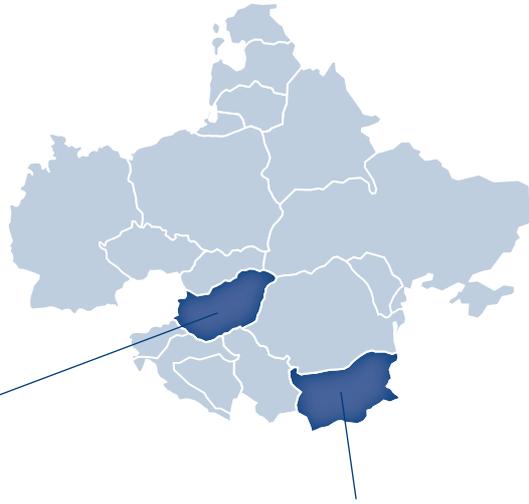
### → Belarus:

- Employees' interests can be represented by trade unions or other employee organizations.
- Trade unions perform consulting tasks, negotiate collective agreements and protect employees' rights.
- Republican trade unions are registered with the Ministry of Justice while territorial trade unions must register with regional and Minsk executive committees.

### → Ukraine:

- Employees are entitled to establish, participate in and leave trade unions and primary trade union organizations for representing, performing and defending their fair and satisfactory working conditions and rights.
- Trade unions perform consulting tasks and negotiate collective agreements.
- A work trustee or a works council usually represents employee interests with almost all powers of a trade union where no trade union is active.

## Employment Law



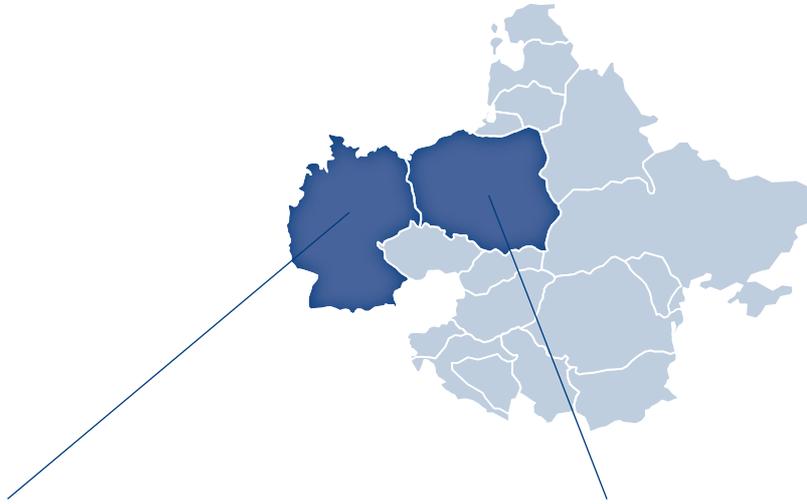
### → Hungary:

- Employees participate in creating fair and satisfactory working conditions through trade unions, workers' councils or work trustees.
- Trade unions are associations registered with the court.
- Trade unions have consultation and negotiation rights.
- Collective agreements are negotiated by trade unions and workers' councils as well.
- Workers' councils consist exclusively of employees and are to be set up in any company or independent branch with more than 50 employees. In companies or workplaces with 15 to 50 employees a work trustee should be elected.
- Work trustees or working council have information and consultation rights.

### → Bulgaria:

- Employees participate in creating fair and satisfactory working conditions through trade unions, works council or work trustees.
- Trade unions are associations registered by court.
- A trade union performs consulting tasks and negotiates collective agreements.
- A work trustee is a representative of the employees in the general assembly of a corporation that employs more than 50 employees. A work trustee only has consulting functions.
- Works councils are only chosen in certain cases of internationally (within the EU) active employers.

## Employment Law



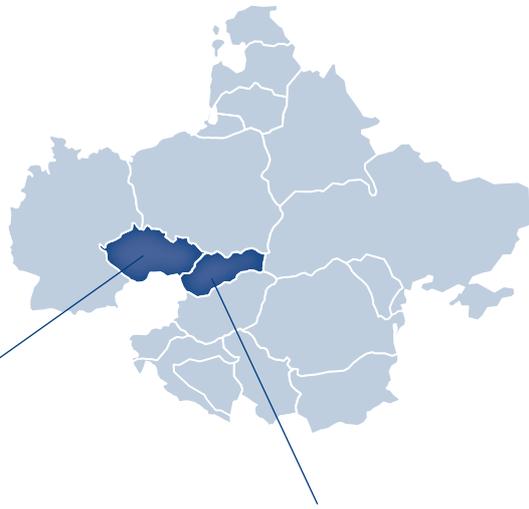
### → Germany:

- Labour courts are the competent courts for disputes between employers and employees. Labour courts are specialized civil courts.
- For legal proceedings before labour courts the rules of the Civil Procedure Code are modified by the special rules of the Labour Court Act.
- Court fees in labour court proceedings are generally lower than the costs in civil court proceedings with a comparable value in dispute. As a special feature of labour court proceedings, lawyers' fees of the party who won the case need not be reimbursed by the party who lost the case at first court instance.
- Labour courts have created extensive case law, although many proceedings end by amicable settlement.

### → Poland:

- Employment disputes are settled mostly by district courts under the Civil Procedure Code.
- Courts with territorial jurisdiction are the courts of the place where the defendant resides, or of the workplace.
- Disputes are settled by one (1) judge and two (2) jurors (at first instance) and by three (3) judges (at second instance).
- Employee claimants need only pay a court fee if the claim value exceeds EUR 12,000.
- Employer claimants must pay a court fee of 5 % of the claim value.
- Employment disputes are relatively common and a solid amount of case law exists. Disputes are decided rather quickly.

## Employment Law



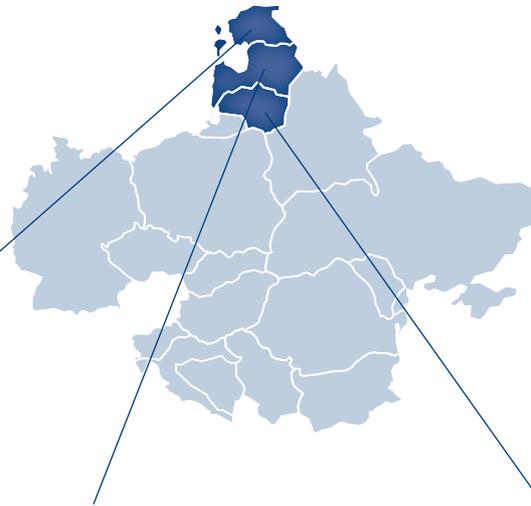
### → Czech Republic:

- Employment disputes are settled by district courts under the Act on Civil Procedure.
- Some types of dispute are settled by regional courts, e.g. disputes over invalidity of notice of termination.
- Courts with territorial jurisdiction are the courts of the place where the defendant resides.
- Disputes are settled by a senate consisting of three judges.
- Employment disputes are relatively common and a solid amount of case law exists.
- Generally, the claimant must pay court fees. Employees who file a court action for compensation of damage sustained as a consequence of workplace accidents or occupational diseases are relieved from the obligation to pay court fees.

### → Slovakia:

- Employment disputes are settled by district courts under the Act on Civil Procedure.
- Courts with territorial jurisdiction are the courts of the place where the defendant resides.
- Disputes are settled by a single judge.
- Generally, employee claimants need not pay court fees.
- Employment disputes are relatively common and a solid amount of case law exists. Disputes are decided rather quickly.
- An employer that loses a dispute on invalid termination of employment and must pay more than twelve monthly salaries to the employee may request the court to reduce or not award salary compensation extending the twelve average monthly salaries. Overall, the employer need not pay more than thirty-six (36) average monthly salaries.

## Employment Law



### → Estonia:

- For settlement of labour disputes parties have the right of recourse to a Labour Dispute Committee or to a court.
- Labour disputes are resolved by Labour Dispute Committees generally consisting of three (3) members, whose decision is binding on the parties.
- Resolution of a labour dispute by a Labour Dispute Committee is regulated by the Individual Labour Dispute Resolution Act.
- If the parties do not agree with a decision of a Labour Dispute Committee, they have recourse to a court for hearing the same labour dispute.
- Disputes are settled in court by a single judge under the Code of Civil Procedure.

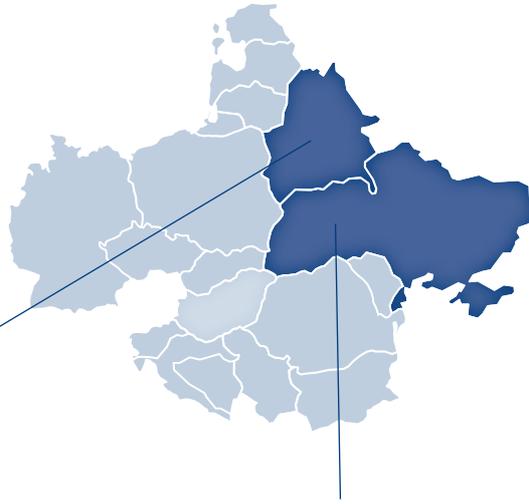
### → Latvia:

- Employment disputes are settled by district courts under the Civil Procedure Law.
- Courts with territorial jurisdiction are the courts of the place where the defendant resides. Employees may also bring a claim based on employee domicile or workplace.
- Disputes at first instance are settled by a single judge.
- Employee claimants need not pay court fees.
- Employment disputes are relatively common and a solid amount of case law exists.
- The court sitting at first instance for claims disputing dismissals must be assigned within approx. two (2) months from bringing a claim. There are no strict time limits for courts in assigning court sittings for other employment disputes. If the parties use rights to appeal in the next two (2) instances, the litigation usually lasts up to three (3) years.

### → Lithuania:

- Employment disputes are settled in district courts under the rules of the Civil Procedure Code and by the Commission on Labour Disputes under the Labour Code.
- The Commission on Labour Disputes is formed by employer and employee representatives to perform preliminary proceedings. Referral to the commission is obligatory prior to addressing any claims to the court.
- Generally, an employer must pay all court fees.
- In employment law disputes, employees are exempted from court fees.

## Employment Law



### → Belarus:

- Legislation sets procedures and specifies competent bodies for individual and collective dispute resolution.
- Individual disputes are adjudicated by commissions on labour disputes, consisting of an equal number of employer's representatives and trade unions. Commission decisions are binding on the parties but may be appealed to the court.
- Generally, commissions are the first instance for dispute resolution, though in some cases disputes can be settled directly in court. As a rule this is the district common court of the defendant under procedure set by the Civil Procedure Code. Cases are usually dealt with by a single judge within approx. one (1) month. Employees are exempted from the state fee for court matters.
- Employers can set up other bodies for conciliation, mediation and arbitration with the consent of trade unions.
- Collective disputes are usually settled by collective negotiations or by conciliation commissions. If the parties disagree with the decision, they may opt for mediation or labour arbitration. However, such decisions are recommendatory in character.

### → Ukraine:

- Employment disputes are settled by the Commission for Employment Disputes (if a commission is established in the company) and by district courts.
- Employees may file a claim with the Commission or the court within three (3) months of recognizing (or if they should have recognized) breach of rights.
- In cases of dismissal employees must claim within one (1) month from date of dismissal.
- Claims by an employee against an employer connected with salary payments are not statute-barred.
- Employment disputes are relatively common and a solid amount of case law exists.

## Employment Law



### → Hungary:

- Employment disputes are settled by Labour Courts organized at county levels and governed by the Act on Civil Procedure.
- Territorial jurisdiction is based on the seat of the employer or the last place where the employee worked. First instance disputes are decided by a professional judge and two (2) jurors.
- Employees need not pay court fees in advance if the amount claimed is less than approx. EUR 5,900 and their financial circumstances are eligible for exemption.
- Employment disputes are relatively common. Labour disputes are decided more quickly than ordinary ones.
- Labour courts also have competence for collective legal disputes (e.g. election of workers' council, trade union protest).
- As the new Labour Code has been effective only for four (4) months, no judicial practice is available.

### → Bulgaria:

- Employment disputes are settled by local courts under the Act on Civil Procedure.
- Courts with territorial jurisdiction are the courts of the place where the defendant resides. The employee may, however, choose to sue their employer before the local court of the place of work.
- Disputes are settled by a single judge.
- Generally, employee claimants need not pay court fees.
- Employment disputes are relatively common and a solid amount of case law exists. Disputes are decided rather quickly. Courts are employee-friendly.
- An employer who loses a dispute regarding the validity of employment termination must pay no more than 6 monthly salaries to the employee even if the employee is restored to work after a longer period of unemployment.

## Employment Law

### Social insurance contributions

Total social insurance contributions in:	Total social insurance contributions in % and EUR as of 01.01.2013 (% of monthly gross salary)	
	Employer	Employee
Slovakia	25.2 %	9.4 %
Belarus	34.6 %	1 %
Ukraine	36.76–49.7 %	3.6 %
Czech Republic	25 %	6.5 %
Estonia	33 %	0 %
Germany	11.975 %	11.975 %
Hungary	27 %	10 %
Latvia	24.09 %	11 %
Lithuania	30.98 %	3 %
Poland	16.26 %	13.71 %
Bulgaria	13–16.7 %	9.7 %

### Health insurance contributions

Total health insurance contributions in:	Total health insurance contributions in % and EUR as of 01.01.2013 (% of monthly gross salary)	
	Employer	Employee
Slovakia	10 %	4 %
Belarus	N/A	N/A
Ukraine	N/A	N/A
Czech Republic	9 %	4.5 %
Estonia	13 %	0 %
Germany	7.3 %	8.2 %
Hungary	0 %	7 %
Latvia	N/A	N/A
Lithuania	0 %	6 %
Poland	0 %	9 %
Bulgaria	4.8 %	3.2 %

## Employment Law

### Ancillary labour costs in countries where bnt offices are located

#### Social and health insurance table

Total social and health insurance contributions in:	Total monthly contributions in % and EUR as of 01.01.2013 (% of monthly gross salary)	
	Employer	Employee
Slovakia	35.2 %	13.4 %
Belarus	34.6 % <sup>1</sup>	1 %
Ukraine	36.76–49.7 %	3.6 %
Czech Republic	34 %	11 %
Estonia	33 %	0 %
Germany	19.275 %	20.175 %
Hungary	28.5 %	18.5 %
Latvia	24.09 %	11 %
Lithuania	30.98 %	9 %
Poland	16.26 %	22.71 %
Bulgaria	17–21.5 %	12.9 %

#### Further ancillary labour costs and comments to the table above

<b>Slovakia</b>	<p><b>Taxes:</b> income tax for individuals 19 % up to EUR 2,866.81; 25 % over EUR 2,866.81, non-taxable amount up to EUR 3,735.94.</p> <p><b>Social fund:</b> the employer is obliged to create a social fund and to contribute to it annually at a rate of 0.6 % up to 2 % of the monthly gross salary of all its employees.</p> <p><b>Food subsidies:</b> if working over 4 hours, an employee is entitled to a meal or meal check. The employer must pay at least 55 % of the meal or meal check, i.e. up to EUR 2.20.</p> <p><b>Work injury insurance:</b> The amount payable depends on the security risk category of the economic activities and on average amounts to 0.8 % of the assessment base.</p>
<b>Germany</b>	<p><b>Casualty insurance</b> dependent on the class of risk, on average 1.3 %, to be borne by the employer only</p> <p><b>Allocation U1:</b> 1 %–4 % for continued remuneration in case of employee illness is borne by the employer only. In case of illness the health insurance fund bears 40 %–80 % of the costs of remuneration the employer has to pay to the employee. Applicable for businesses with up to 30 employees.</p> <p><b>Allocation U2:</b> 0.2 %–0.4 % for benefits payable by the employer under the Maternity Protection Act. Complete chargeback of all benefits paid by the employer to the employee in the course of the settlement system.</p> <p><b>Allocation U3:</b> 0.15 % for contributions to the insolvency fund.</p>
<b>Hungary</b>	<p>From 2012, employers do not pay social insurance contribution or any other contribution. Instead, employers pay social contribution tax of 27 %. Employers also pay a contribution of 1.5 % to the vocational training fund.</p>

<sup>1</sup> 34 % is the general amount, 0.6 % is the average amount but may vary for each employer.

## Employment Law

<p><b>Poland</b></p>	<p><b>Taxes:</b> income tax for individuals 18 % up to yearly income of EUR 21.400; 32 % over yearly income of EUR 21.400; non-taxable amount approx. EUR 745 annually. One-person entrepreneurs may choose flat 19 % rate, with no additional tax thresholds.</p> <p><b>Social fund:</b> An employer with at least 20 full-time employees must create a company social benefit fund and contribute basic write-off annually to the fund calculated in relation to the average number of employees. The amount of the basic write-off for each employee amounts to 37.5 % of the average monthly remuneration in the national economy in the preceding year, or in the second half of the preceding year.</p> <p><b>Work injury insurance:</b> Amounts from 0.40 up to 8.12 % of the monthly gross salary of the employee. Maximal payment is not determined. This is payable by the employer only.</p> <p><b>Labour Fund (unemployment benefit):</b> Employer must pay 2.45 % of the amount that serves as a basis for social security contributions. This fund is created for the purpose of financing various and comprehensive action of the State connected with the labour market, promotion of employment, re-qualification of unemployed persons, unemployment allowances, extraordinary public works for the unemployed, etc.</p> <p><b>Warranted Employees Benefits Fund:</b> Employer must pay 0.10 % of the amount that serves as a basis for social security contribution. This fund is created for protection of employees whose employers become insolvent, and generally serves to satisfy employees' claims.</p> <p><b>Refreshment meal</b> – the employer must ensure free refreshment meals (one meal every working day) and drinks to employees working under particularly hard conditions, if necessary for preventive reasons.</p>
<p><b>Belarus</b></p>	<p>Employers must make the following contributions to the <b>Social Security Fund of the Ministry of Labour:</b></p> <ol style="list-style-type: none"> <li>1) <b>Pension insurance</b> for employers – 28 % (for employers involved in growing agricultural products – 24 %; for consumer cooperatives, householders' societies, organisations of physically challenged people and retirees – 5 %).</li> <li>2) <b>Temporary incapacity to work insurance</b> for employers – 6 %</li> </ol> <p>Basic calculation sum for each employee is limited to four average monthly salaries in Belarus for the month prior to the reporting period. The social insurance contribution is not paid from the amount exceeding the abovementioned.</p> <p>Employers must insure employees with <b>State insurance entity “Belgosstrakh”</b> as follows:</p> <p><b>Work injury and work accident insurance</b> rates may vary and depend on the type of business activity and working conditions. Average rate for employers is 0.6 %.</p>
<p><b>Ukraine</b></p>	<p><b>Taxes:</b> Individual income tax rate below 10 minimum wages, i.e. from UAH 10,730 (EUR 1,030), amounts to 15 % and from the amount exceeding the referred sum – 17 %. A minimum wage set as of 01.01. of the reporting year is used for these purposes. One minimum wage as of 01.01.2013 amounts to UAH 1,1147 – approx. EUR 106.</p> <p><b>Total social and health insurance contribution:</b> Single Social Contribution to be paid by the employer: The amount of social insurance to be paid depends on the risk class of the company's activity, e.g. business entities providing notarial and lawyer's services corresponds to the first risk class and need only pay the lowest SSC of 36.76 %; business entities providing services for underground mining of black coal corresponds to the 67th risk class and must pay the highest SSC at a rate of 49.7 %.</p> <p>The maximum salary subject to SSC amounts to 17 times the minimum subsistence level (approx. EUR 1,853). One minimum subsistence level from 01.12.2013 to 30.11.2012 amounts to UAH 1,108 (approx. EUR 104).</p>
<p><b>Latvia</b></p>	<p><b>Sickness payment:</b> Employer must pay 75 % of daily average earnings for the second and third sickness day and 80 % of daily average earnings for the fourth to tenth sickness day. Starting from the eleventh sickness day the State pays the sickness allowance.</p> <p><b>Business risk duty:</b> Employer must pay business risk state duty of EUR 0.36 monthly for each employee on protection of employees in the event of insolvency of the employer.</p>
<p><b>Czech Republic</b></p>	<p><b>Taxes:</b> Income tax for individuals 15 % of monthly gross salary increased by obligatory social and health insurance paid by employer; in addition 7 % of monthly gross salary from income over CZK 103,536 (app. EUR 4,100).</p> <p><b>Insurance of employer's liability for damage caused by work injury or occupational disease:</b> Obligatory if the employer employs at least one employee. Rates vary according to the employer's activities.</p>
<p><b>Bulgaria</b></p>	<p><b>Taxes:</b> Income tax for individuals is set at 10 % whereas the difference between the gross monthly salary and the social contributions to the detriment of the employee is taxable. No tax-free minimum is provided.</p>

## Employment Law

	SK	CZ	HU	PL	UA	LT	LV	EE	BY	GE	BG
<b>Population</b>	5,404,555	10,512,208	9,938,000	38,538,400	45,634,000	3,244,601	2,033,600	1,318,005	9,459,000	81,900,000	7,365,570
<b>Unemployment rate (in %)</b>	13.9	8.5	10.9	12.4	8.6	13.0	11.9	10.2	0.6 <sup>1</sup>	6.6	11.5
<b>GDP (in %)</b>	2.9	- 1.5	-1.1	2.7	3.9	2.2	4.3	2.2	2.2	0.9	0.5
<b>Average Monthly Wage (in €)</b>	781	962	779	842	315	592	690	948	311.20	2,400	382
<b>Minimum Monthly Wage (in €)</b>	327.20	312.75	328	361	106	246	284.57	290 / 320	99.69	N/A	156
<b>Total Average Labour Cost (in €)</b>	1,034.27	N/A	1,001	1,018.05	430.79 – 471.55	777	830.96	1,274.11	417	2,900	458
<b>Total Minimal Labour Cost (in €)</b>	442.36	N/A	422	436.70	144.96 – 158.68	323	N/A	389.76 / 428.80	134.18	N/A	211
<b>Annual CPI inflation rate (average in %)</b>	3.66	3.3	5.5	4	7.5 / 5.9	3.4	2.1	3.8	16.1	2.0	4.2
<b>Income tax for individuals (in %)</b>	19 / 19 or 25	15	16 or 20.32 / 16	19 / 18 or 32	15 and/ or 17	15	24	21	12	14 – 45	10

<sup>1</sup> Registered

---

## Employment Law

---

The table contains data valid at the end of June 2012 / data foreseen for 2013.

Used abbreviations for the states:

Slovakia	SK
Czech Republic	CZ
Hungary	HU
Poland	PL
Ukraine	UA
Lithuania	LT
Latvia	LV
Estonia	EE
Belarus	BY
Germany	GE
Bulgaria	BG



---

## bnt offices

---

### Belarus

bnt legal and tax  
Svobody Square 23-85, BY-220030 Minsk  
Phone: +375 17 203 94 55  
Fax: +375 17 203 92 73  
info.by@bnt.eu

### Bulgaria

bnt Neupert Ivanova & kolegi adv.dr.  
Gladstone 48, BG-1000 Sofia  
Phone: +359 2 980 1117  
Fax.: +359 2 980 0643  
info.bg@bnt.eu

### Czech Republic

bnt attorneys-at-law s.r.o.  
Vodičkova 707/37, CZ-110 00 Prague 1  
Phone: +420 222 929 301  
Fax: +420 222 929 341  
info.cz@bnt.eu

### Estonia

bnt attorneys-at-law Advokaadibüroo OÜ  
Roosikrantsi 11, EE-10119 Tallinn  
Phone: +372 677 9032  
Fax: +372 677 0592  
info.ee@bnt.eu

### Germany

bnt Rechtsanwälte GbR  
Leipziger Platz 21, D-90491 Nuremberg  
Phone: +49 911 569 61 0  
Fax: +49 911 569 61 12  
info.de@bnt.eu

### Hungary

bnt Szabó Tom Burmeister Ügyvédi Iroda  
Stefánia út 101-103., H-1143 Budapest  
Phone: +36 1 413 3400  
Fax: +36 1 413 3413  
info.hu@bnt.eu

### Latvia

bnt Klauberg Krauklis ZAB  
Alberta iela 13, LV-1010 Riga  
Phone: +371 6777 05 04  
Fax: +371 6777 05 27  
info.lv@bnt.eu

### Lithuania

bnt Heemann Klauberg Krauklis APB  
Embassy House  
Kalinausko 24, 4th floor, LT-03107 Vilnius  
Phone: +370 5 212 16 27  
Fax: +370 5 212 16 30  
info.lt@bnt.eu

### Poland

bnt Neupert Zamorska & Partnerzy sp.j.  
ul. Krakowskie Przedmieście 47/51, PL-00 071 Warsaw  
Phone: +48 22 551 25 60  
Fax: +48 22 551 25 65  
info.pl@bnt.eu

### Slovakia

bnt attorneys-at-law, s.r.o.  
Cintorínska 7, SK-811 08 Bratislava 1  
Phone: +421 2 57 88 00 88  
Fax: +421 2 57 88 00 89  
info.sk@bnt.eu

### Ukraine

bnt attorneys-at-law  
13 Yakira Street, UA-04119 Kyiv  
Phone: +380 4 423 506 56  
Fax: +380 4 423 520 76  
info.ua@bnt.eu

### bnt network of cooperative law offices

Bosnia and Herzegovina, Croatia, Macedonia,  
Montenegro, Romania, Russia, Serbia, Slovenia

**bnt** further information at: [www.bnt.eu](http://www.bnt.eu)

# bnt

Attorneys-at-law in Central and Eastern Europe

[www.bnt.eu](http://www.bnt.eu)



---

BRATISLAVA

BUDAPEST

KYIV

MINSK

NÜRNBERG

PRAHA

RIGA

SOFIA

TALLINN

VILNIUS

WARSZAWA