

## Country Guide > Bulgaria

### Cost of Living

Indicative value for a working adult in a city: Tbilisi

Publicly available data (Numbeo, etc...), verified by Marco's in-country staff

Living Requirement	Indicative Amount (GEL)
McDonalds Set Meal	22.6
Monthly Train and Bus Tickets	40
3 Bedrooms Rental (City Center)	3,870
3 Bedrooms Rental (Outskirt)	2,200

Current Inflation Rate: 2%

### Wage

#### Minimum Wages:

- There is no statutory minimum wage

#### Median Salary

Estimated based on general positions such as HR, Accounting, Admin roles, in tier one cities.

Job Level	Monthly Salary (GEL)
Entry-Level (Fresh Graduate)	1,500
Mid-Level (5 Years)	2,500
Experienced & Managerial Level (10 Years)	4,000
Specialized & Senior-Level (15 Years)	5,000

Annual Salary Growth: 2%

### Statutory Contribution

Paid by employer to the Pension Agency of Georgia, up to 15th of the following month.

Type	Employer Rates	Employee Rates	Notes
Pension	2%	2%	Georgia residents up to 60 years old

### Other Benefit

Other common employment benefits in Georgia include:

- 13th salary, not mandatory, usually paid in December
- Private health insurance: Around GEL 100 per month
- Additional paid leave days

### Income Tax

#### Residents

- Flat rate of income tax: 20%

#### Non-Residents

- Depends on the double taxation agreement between countries. Typically, only income originating in Georgia is taxed, the rate is same as residents

- A tax resident is an individual who meets one of following criteria:
  - Residence in Georgia for at least 183 days in a 12 months period
  - Have their centre of life interests in Georgia

## Working Hours

### Statutory

40 hours

8 hours a day, 5 days a week

### Typical practice

40 hours

Monday - Friday

## Overtime

Maximum 8 overtime hours per week

- All overtime: Paid at 150% of the regular hourly rate

## Employment Contract

### Fixed-Term

Used for specific tasks, seasonal work, temporarily increases workloads and temporarily replacing absent staff

Contract Format	Payroll Currency	Probation	Contract Period
Can be oral or written in Georgian. bilingual. Contracts over 1 month must be in writing and sent to staff within 14 working days after onboarding. Possible use of electronic signature.	GEL	Maximum 6 months	Up to 30 months including renewals

## Termination

- In Georgia the termination process adheres to the following rules:

	Voluntary Resignation	Involuntary Termination	Economic Layoff
<b>Notice Period - Probation</b>	- No notice	- No notice	- No notice
<b>Notice Period - Regular</b>	- 30 days notice	- 30 days notice	- 30 days notice
<b>Severance Pay</b>	-	- 1 month salary	- 1 month salary

## Permanent

Contract Format	Payroll Currency	Probation	Contract Period
Can be oral or written in Georgian or bilingual. Contracts over 1 month must be in writing and	GEL	Up to 6 months	-

sent to staff within 14 business days. Possible use of electronic signature.			
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### 2025 Public Holiday

Date	Name
01 Jan - 02 Jan	New Year's Day
07 Jan	Orthodox Christmas Day
19 Jan	Orthodox Epiphany
03 Mar	Mothers' Day
08 Mar	International Women's Day
09 Apr	Independence Restoration Day
18 Apr - 21 Apr	Orthodox Easter
09 May	Victory Day
12 May	St Andrew's Day
17 May	Family Purity Day
26 May	Independence Day
28 Aug	Day of the Assumption of Mary
14 Oct	Svetitskhovloba
23 Nov	St George's Day

### Leave

Leave Type	Entitlement	Notes
Annual Leave	24 working days	All staff with 11 months service
Sick Leave	60 calendar days per 6 month period	All staff
Maternity Leave	126 calendar days- single birth 143 calendar days- complicated births or twins	All expectant mothers
Parental Leave	57 calendar days	All mothers and fathers

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