

Egypt Labour Law 2025 — Employer Compliance Checklist

Law No. 14 of 2025 (in force 1 Sep 2025). Run through every item before payroll day. Cite official sources before acting.

1 • Contracts & documentation

- ☐ Written contract per employee (Arabic), signed, copy held by both parties.
- ☐ Job title, start date, wage, working hours and leave entitlement stated in the contract.
- ☐ Personnel file per employee: ID, qualifications, social-insurance form, contract.

2 • Annual leave (Law 14/2025)

- ☐ 15 working days in the first full year of service.
- ☐ 21 working days from the second year onward.
- ☐ 30 working days after 10 years' service OR at age 50.
- ☐ Leave balances tracked and carried/paid per policy.

3 • Notice, termination & end-of-service

- ☐ Unified notice period of 3 months applied (verify per tenure/contract type).
- ☐ End-of-service settlement calculated and documented on exit.
- ☐ Termination grounds and process follow the new law's procedure (validate specifics).

4 • Social insurance (NOSI, from 1 Jan 2026)

- ☐ Every employee registered with NOSI (estamara 1 / estamara 2 on exit).
- ☐ Employee contribution 11% and employer 18.75% remitted monthly.
- ☐ Insurable wage kept within EGP 2,700 (min) to EGP 16,700 (max) per month.

5 • Payroll, income tax & minimum wage

- ☐ Income tax withheld on the 2026 progressive brackets (0%–27.5%, EGP 20,000 annual exemption).
- ☐ Private-sector minimum wage ~EGP 7,000/month respected (validate latest decree).
- ☐ Payslip issued each cycle showing gross, tax, insurance and net.
- ☐ Annual tax settlement reconciled.

6 • Records & audit readiness

- ☐ Every payroll run versioned, dated and exportable.
- ☐ Leave, attendance and overtime records retained.
- ☐ An audit or board question can be answered with a two-click export.