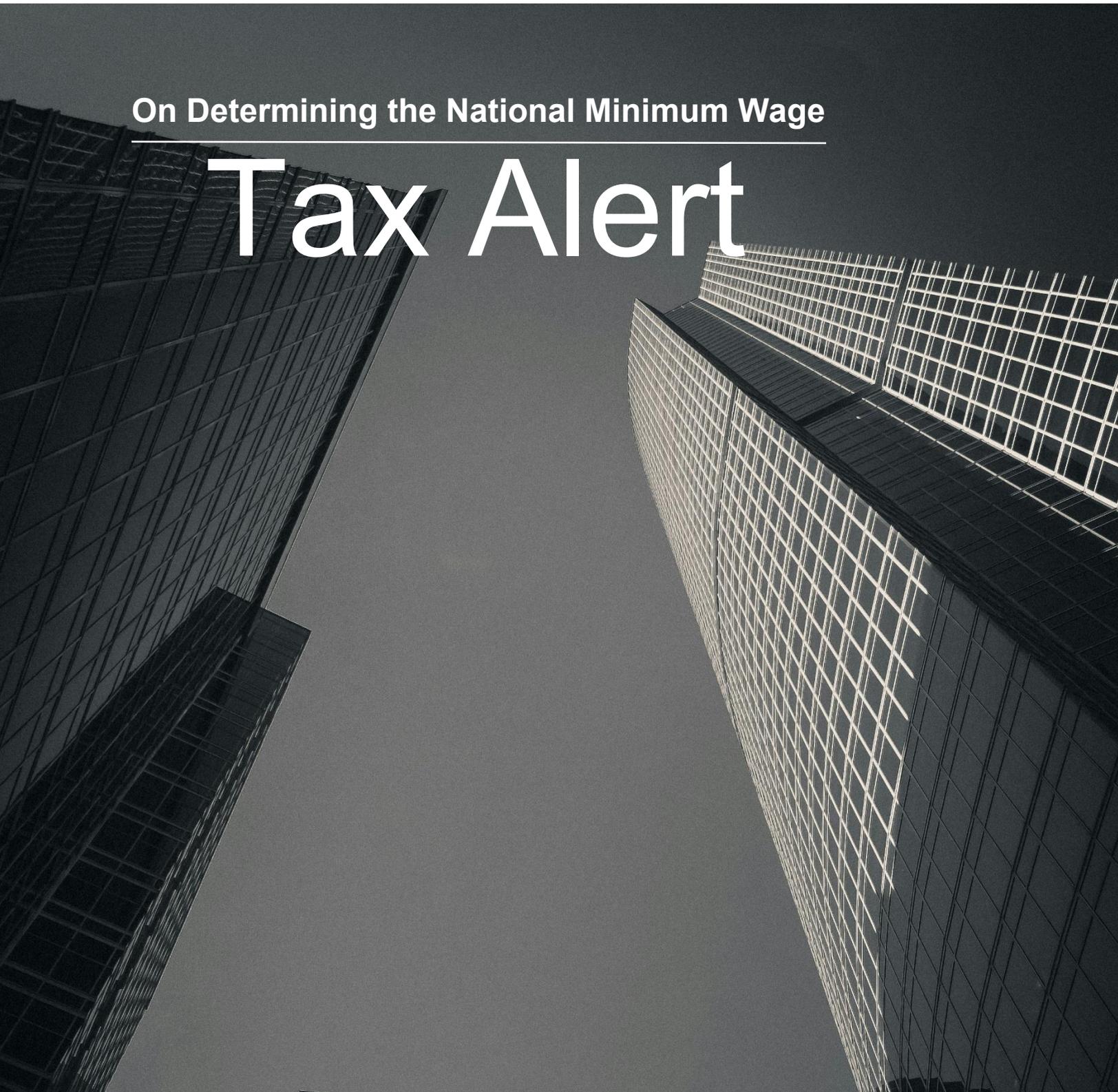




On Determining the National Minimum Wage

Tax Alert



On Determining the National Minimum Wage

Decision no. 776 dated 19.12.2025 “On Determining the National Minimum Wage”

On 19.12.2025, the Council of Ministers adopted decision no. 776 “On Determining the National Minimum Wage”, which repeals Decision no. 113 dated 01.03.2023 of the Council of Ministers.

Based on this decision, the minimum monthly wage is increased to ALL 50,000 (fifty thousand) (instead of the previous minimum monthly wage of ALL 40,000 (forty thousand)). The basic minimum hourly wage is increased to ALL 287,3. The said wage is paid for 174 (one hundred and seventy-four) working hours per month, performed during normal working time.

The new minimum wage shall be effective starting from 1 January 2026.

Changes to Monthly Social and Health Insurance Contributions

As a result of the increase in the minimum wage, starting from 1 January 2026, the monthly minimum and maximum bases for purposes of calculating mandatory social insurance contributions become ALL 50,000 (the minimum gross monthly salary) and ALL 186,416, respectively, while health insurance contributions shall continue to be calculated on the gross salary of the insured employee.



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