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GUIDE TO EMPLOYMENT RIGHTS IN FEDERAL IRAQ



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Collecting Reeds, Basra Marshes (Photo: Caroline Zullo/NRC)



1 | SUMMARY AND USAGE OF INFORMATION

This legal guide covers the **laws, regulations and procedures governing employment rights in Federal Iraq for Iraqi and foreign nationals, including refugees**. It is intended as a **reference guide for legal practitioners**, including NRC's Information, Counseling and Legal Assistance (ICLA) staff, as well as **other organisations and individuals working on employment law issues in Iraq**. A separate guide is available on the employment law regime in the Kurdish Region of Iraq (KRI) which uses a different Labour Law.

This report is offered for information purposes only. It is not legal advice. Readers are urged to seek advice from qualified legal counsel in relation to their specific circumstances.

The report's contents are intended to be correct and up to date at the time of publication, but the accuracy and completeness of the information cannot be guaranteed, particularly as circumstances may change after publication. NRC, Al Tamimi & Co Lawyers and the Thomson Reuters Foundation, accept no liability or responsibility for actions taken or not taken or any losses arising from reliance on this report or any inaccuracies herein.

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2 | INTERNATIONAL HUMAN RIGHTS FRAMEWORK ON WORK RIGHTS

Iraq has signed and ratified a number of Conventions and Treaties containing work rights protections under international law,¹ although it has not signed the Refugee Convention. Many of these Conventions fall under the supervision of the International Labour Organisation (ILO). Treaties Iraq has ratified include the following:

- ✓ Forced Labour Convention
- ✓ Abolition of Forced Labour Convention
- ✓ Discrimination (Employment and Occupation) Convention
- ✓ Equal Remuneration Convention
- ✓ Labour Inspection Convention
- ✓ Right to Organise and Collective Bargaining Convention
- ✓ Minimum Age Convention
- ✓ Worst Forms of Child Labour Convention
- ✓ Constitution of the International Labour Organisation
- ✓ Convention on the Rights of the Child
- ✓ International Convention on Civil and Political Rights²
- ✓ International Convention on Economic, Social and Cultural Rights³

Information about additional ILO treaties signed by Iraq is available on the ILO Iraq country page.⁴

1 See for example, ILO Convention ratifications for Iraq;

[ILO Conventions Iraq](#)

2 International Convention on Civil and Political Rights, see for example Articles 8, 22;

[ICCPR](#)

3 International Covenant on Economic, Social and Cultural Rights, see for example Articles 6-9, 11;

[ICESCR](#)

4 ILO Normlex, Information Systems on International Labour Standards, Ratifications for Iraq,

[ILO Ratifications for Iraq](#)





Plant nursery, Sinjar (Photo: Photo Ahmed Kaka/NRC)



3 | IRAQI NATIONAL LEGAL FRAMEWORK ON WORK RIGHTS

The regulatory framework with respect to work rights in Iraq is primarily the Iraqi Constitution as well as the Labour Law and its amendments ('the Labour Law').

The most relevant laws and regulations governing employment rights in Federal Iraq are the following:

- ✓ **Labor Law No. 37 of 2015⁵** (hereafter "Labor Law") which regulates work rights, conditions, entitlements, procedures and employee/employer obligations in Iraq
- ✓ **Foreign Residency Law No. 2 of 2017** and **Foreign Residency Regulations No 18 of 1987**. The law and the regulations specify the conditions on which foreign nationals, including refugees, can work in Iraq.
- ✓ **Workers Pension and Social Security Law No. 39 of 1971** as amended, which sets out the social security entitlements for employees as well as compulsory contributions to the national fund from employers/employees.
- ✓ **Regulation No. 1 of 2019 specifying dangerous or hazardous professions and work hours⁶** which lists, regulates and specifies workplace protections in relation to professions considered particularly dangerous.
- ✓ **Regulation No 2 of 2019 specifying work hours in excepted professions⁷** which permits different working hours for selected professions.
- ✓ **Vocational Training Regulation No 2 of 2018,⁸** which prescribes standards for vocational training and for institutions licensed to provide vocational training.
- ✓ **Occupational Safety Regulation No 3 of 2018⁹** amending original Safety Regulation No 12 of 2016,¹⁰ which sets out occupational health and safety standards in the workplace.

5 Iraqi Gazette issue 4386, issued on 9 November 2015

6 Iraqi Gazette issue 4531, issued on 4 March 2019

7 Iraqi Gazette issue 4531 issued on 4 March 2019

8 Gazette issue 4490, issued on 7 May 2018

9 Gazette issue 4531, issued on 4 March 2019

10 Gazette issue 4421, issued on 24 January 2016



For a complete set of relevant legislation see the ILO website for Iraq: [ILO Iraq Labour Regulations](#)

Government Ministries and agencies with responsibility for workplace issues include the following:

- ✓ Ministry of Labour and Social Affairs (Labour and Social Security Directorate)
- ✓ Department of Social Security and Workers Pensions
- ✓ Social Security Agency
- ✓ Employment Offices of the Labour Service
- ✓ National Centre for Vocational Training
- ✓ Department of Occupational Health and Safety

Workplaces are subject to regular inspection by officers of the Labour Directorates, under the supervision of the Ministry of Labour.

Iraqi nationals wishing to work in the Kurdish Region of Iraq (KRI) must obtain a residency permit although Iraqi nationals from KRI can work in Federal Iraq without a permit.





Sinuni Livestock Market (Photo: Ahmed Kaka/NRC)



4 | EMPLOYMENT RIGHTS, TERMS AND CONDITIONS

4 1

Employment Relationship

A **worker** is defined as any person who works under the guidance and supervision of the employer and under his or her management, whether he/she works according to a written, oral, explicit or implicit contract, or whether he/she is subject to probationary or training periods, or performs intellectual or physical work in return for any type of wages.¹¹

In order to determine whether a person is employed by another person or not, the court will determine the nature of the relationship between the parties by referring to the facts related to the work performance and the wages paid, regardless of the way that relationship is described in any contradictory arrangement, whether contractual or not, that the parties may agree upon.¹² In other words, the court can look at the facts of the actual relationship between the parties and is not bound by what any written agreement may say.

Further, if the primary employer delegates all or part of his or her business to another employer according to a subcontract under the same work conditions, the sub-contractor shall give his or her workers all the rights which the original employer gives to his or her workers, and both of them shall be jointly and severally liable.¹³

4 2

Protections against discrimination, sexual harassment, forced labour and other practices

Iraqi law protects workers against discrimination, forced labour, child labour, trafficking, slavery and house work with compulsory elements.¹⁴

Discrimination includes both direct and indirect discrimination. Direct discrimination involves distinction, exclusion or preference based on sex, color, race, religion, belief, opinion, political belief, origin or nationality, whilst indirect discrimination involves distinction, exclusion or preference based on nationality, age, health condition, economical condition, social status, affiliation and trade union activity that leads to the nullification or the weakening of the application of the principle of equal opportunities or equal treatment in employment.¹⁵

11 Article 1, Iraqi Labour Law No. 37 of 2015
12 Article 13 of Labour Law
13 Article 12 of Labour Law
14 Article 9 of Labour Law
15 Article 1 of Labour Law

Sexual harassment in employment is prohibited as well as behavior resulting in intimidating or hostile workplaces.¹⁶ Sexual harassment includes any physical or verbal behavior of a sexual nature, or any other behavior that is based on sex and that affects the dignity of both women and men and is undesirable, unacceptable and insulting to the person to whom it is directed.¹⁷

Claims can be made to the Labour Court against sexual harassment, discrimination, forced labour or other prohibited practices. Persons violating the provisions on sexual harassment, discrimination, forced labour, child labour or trafficking are subject to up to six months imprisonment or up to a IQD1,000,000 penalty.¹⁸

4 3 Basic work rights

The Labour Law lists the following statutory rights for employees:

- **Wage payment for the work performed.**
- **Safe work conditions and a healthy work environment**
- **Daily and weekly breaks in accordance with the provisions of the employment contract, any collective agreement and the provisions of the law.**
- **Equal work opportunities and treatment, without any form of discrimination.**
- **A work environment free of harassment.**
- **Respectable work relationships.**
- **Participation in vocational programs.**
- **Informing and consulting the worker about matters that have a direct effect on his or her work.**
- **Negotiations to improve work terms and conditions.**
- **Strikes, in accordance with the provisions of this law.**
- **Freedom to establish trade unions and to join them.**¹⁹

16 Article 10 of Labour Law
17 Article 10 of Labour Law
18 Article 11 of Labour Law
19 Article 42 of Labour Law

4 4 Employer and Employee obligations:

Employers are obliged to:

- › Ensure **equal opportunities** for all staff and provide a workplace free from discrimination or harassment, including sexual harassment.²⁰
- › Ensure **healthy work conditions** and take sufficient safety measures to protect workers.
- › Provide the employee with a **certificate of completion** at the end of his or her service.
- › Sign a **discharge statement at the end of the period of service**, provided that the employee has met all his or her obligations.
- › Deal promptly with any **complaints or grievances by employees** without exposing workers to any penalty.
- › Maintain a **personal file for each worker**.²¹

Employers with more than ten (10) employees are also required to draft **internal work regulations** covering various workplace issues including opening and closing times and hours of work, applicable wages, occupational health and safety requirements, workers obligations and disciplinary rules, holidays and names and job titles of supervisors.²² The Ministry of Labour has model regulations which can be adapted to the workplace.

New employers who buy or take over an existing business are responsible for fulfilling the obligations of the previous employer towards the employee in accordance with the provisions of the law.²³

Employees are entitled to bargain in order to improve their work terms and conditions. They are obliged to:

- › Follow the **health and safety regulations** in the workplace and are not allowed to work for third parties during their working hours.²⁴
- › Take care of the **employer's possessions**.²⁵ They are responsible for damage caused directly or indirectly by them as a result of their violation of workplace duties. However any such damage must have been intentionally inflicted and the result of gross negligence or serious fault and the employer must prove the worker's error.²⁶ Any disciplinary penalty must be taken within fifteen (15) days of such damage occurring.

20 Article 6 of Labour Law
21 Article 41 of Labour Law
22 Article 136 of Labour Law
23 Article 50 of Labour Law
24 Article 43 of Labour Law
25 Article 43 of Labour Law
26 Article 137 of Labour Law

4 5 Part-time, temporary and casual employees

Temporary work is work that must be carried out within a specific time period.²⁷ The following requirements exist for temporary workers

- A temporary employment contract is an exception to the general rule of continuing undetermined employment contracts and the temporary employment contract must be for a specific project (task) that is stated in the contract or the employer must show that it has seasonal demand. Otherwise the contract reverts to a continuing contract by default.
- A temporary employment contract cannot be for a period that is longer than a year and cannot be renewed more than once, otherwise it automatically reverts to a continuing undetermined employment contract.
- A probation period cannot be longer than three (3) months and cannot be extended more than once.

Casual work covers work that is required by unforeseen circumstances and which does not last more than six (6) months.²⁸

Part-time work is work performed that is less than the normal daily or weekly working hours²⁹ and part-time employment contracts shall be between 12-24 hours per week.³⁰ Part-time workers are eligible for all the rights and entitlements under the Labour Law, including payment and leave entitlements, on a pro rata basis in accordance with their hours or work.³¹

Trainees include persons under internship, training or rehabilitation.

27 Article 1 of Labour Law

28 Article 1 of Labour Law

29 Article 1 of Labour Law

30 Article 39 of Labour Law

31 Article 39 of Labour Law

There is no requirement for written work contracts. Informal working arrangements are governed by the same rules under the Labour Law. The employment relationship is largely statutory and freedom to contract alternative terms and conditions is restricted unless they are in compliance with the minimum requirements under the Labour Law.

Any written work contracts should contain the following terms:

- The name of the employer and type and address of the enterprise,
- The name, date of birth, qualifications, profession, residence and nationality of the worker,
- The nature, type, duration and date of commencement of the work,
- The basic wage plus all increments or allowances due to the worker in accordance with the applicable employment terms and the method, date and place of payment of the agreed wage,
- The working hours and their method of division,
- Probation period of no more than three (3) months.³²

Contracts are generally presumed to be continuing contracts although fixed-term contracts are possible provided that the contract specifies the special job or service to be provided along with the completion date. Fixed term contracts can only be extended in case of continuous work if the work requires additional workers for a specific period and a specific job. Fixed term contracts should be for no more than one year.³³

If there is no written employment contract the parties are responsible for proving the existence of the contract and providing the information related to their rights and demands.³⁴

Employees may also be covered by collective labour agreements negotiated between worker's associations and employers covering a large number of workers.³⁵ Such agreements are negotiated between the parties and are binding on the parties. Conditions in the agreement cannot be below the minimum set in the law.

32 Article 37 of Labour Law

33 Article 38 of Labour Law

34 Article 37 of Labour Law

35 Article 1 of Labour Law





Hairdresser in Tuz (Photo: Alan Ayoubi/NRC)



5 | WAGES

Wages are defined by law as the payment or benefits that the worker obtains from the employer in return for his or her work, whether in cash or in kind, plus all other allowances of any kind given to the worker including payments for overtime work.³⁶

The current **minimum wage** is IQD 350,000 per month. Wage rates may be set under individual employment contracts provided that they are no less than the minimum for that occupation set under any collective agreements.³⁷

Wages should be paid at the end of the week for weekly payments or at the end of the month for monthly payments.³⁸ Wages must be paid within five (5) days of falling due. The only permissible deductions by employers are for worker's pension and social security deductions, worker's association membership and expenses for persons dependent on the worker.³⁹ Men and women must receive equal pay for equal work.⁴⁰

Employees should be advised of full details of wages before starting employment including any allowances, rates of pay for overtime as well as the day and method of payment. They must be advised when there is a change in wage entitlements and should be given a written wage statement setting out the period of pay and any allowance or overtime payments.⁴¹ Employers must also maintain a wages and overtime register for all workers which workers must sign in order to confirm receipt of pay.⁴²

Fines are payable for employers breaching wage agreements or wage minimums and employees shall receive any amounts owing to them.⁴³

36 Article 1 of Labour Law
 37 Article 62 of Labour Law
 38 Article 53 of Labour Law
 39 Article 57 of Labour Law
 40 Article 53 of Labour Law
 41 Article 59 of Labour Law
 42 Article 61 of Labour Law
 43 Articles 64 and 66 of Labour Law



6 | HEALTH, SAFETY AND WORKPLACE CONDITIONS

Employers are responsible for ensuring **minimum occupational health and safety requirements** in the workforce in accordance with the instructions set by authorities.⁴⁴ In particular employers are obliged to:

- › Take necessary measures to ensure on-the-job protection of workers against hazards which are harmful to their health and against dangers posed by the work and by machinery,
- › Provide means of protection against occupational hazards at no cost to workers,
- › Provide means of first aid suitable to the type of work,⁴⁵
- › Post information about occupational health and safety and protective measures in a prominent place in the workplace.⁴⁶

Employees must follow all occupational health and safety standards in the workplace.⁴⁷

The Department of Occupational Health and Safety is responsible for setting occupational health and safety standards, supervising workplaces and issuing instructions in relation to protective equipment and measures in the workplace.⁴⁸ There are particular protections for persons working in mines and quarries.⁴⁹



7 | SOCIAL SECURITY, HEALTH AND WORKPLACE INSURANCE

Employers are required to register their employees for **social security** and make payments to the Social Security Agency on behalf of employees. The employer contribution is 9.1% of the employee's salary whilst the employee must contribute an additional 4.1%.

Social security payments made by an employee can be re-claimed from the Social Security Agency if the employee loses his or her job. In the cases of company closure or downsizing, death of the employer or employee, mutual termination of a contract, employee resignation or retirement, prolonged illness (more than six months) or incapacity (at least 75%) the employer must pay severance pay of two weeks' pay for each year of service.⁵⁰

Social security contributions cover old age pension, disability pension, survivor benefits for spouses and orphans, sickness benefits, maternity leave, medical benefits for workers and dependents.⁵¹ Employers are obliged to cover the medical expenses of employees injured in workplace accidents.

All Iraqis are insured under Iraq's national health scheme although some employers may organize additional health insurance for their employees through payment into a separate fund. Worker or professional organisations (such as the Bar Association or Pharmacy Association) may organize separate health insurance on behalf of members.

Compensation for workplace injuries is covered under the **Pension and Social Security Law**, including for non-insured workers.⁵² Different levels of compensation are payable for partial or full-incapacity of death.

44 Article 116 of Labour Law
45 See Articles 118 and 121 of Labour Law
46 Article 118 of Labour Law
47 Article 119 of Labour Law
48 Articles 115 and 118 of Labour Law
49 Section 12 of Labour Law
50 Iraq; Social Administration Programmes throughout the world; [Iraq; Social Administration Programmes](#)
51 Iraq; Social Administration Programmes throughout the world; [Iraq; Social Administration Programmes](#)
52 Article 124 of Labour Law





Unloading Animals (Photo: Ahmed Kaka/NRC)



8 | WORKING HOURS

8 1 Working hours

Work hours are regulated as follows

- Working hours should be no more than eight (8) hours per day and must not be more than 48 hours per week, with the following limited exceptions:⁵³
 - ▶ In double-shift and interrupted types of labour, working hours must not exceed ten (10) hours per day provided that the actual working time does not exceed eight (8) hours daily.
 - ▶ The maximum permitted daily and weekly working hours for hard and harmful types of labour is lower.⁵⁴ Such types of labour and the maximum permitted working hours are determined by Instructions issued by the Minister of Labour and Social Affairs based on the recommendation of the Department of Occupational Health and Safety.
 - ▶ Certain types of persons are excluded from the application of these working hours including: (i) executives and managers; (ii) employees working on confidential matters; (iii) security guards and (iv) agricultural workers. The working hours of these persons are determined by Instructions to be issued by the Minister of Social Affairs.⁵⁵
- Working hours commence at the time the employee arrives at the workplace.
- The employee is entitled to a 30 to 60 minute break in-between daily working hours.⁵⁶
- The employee is entitled to a fully-paid continuous 24 hour day of rest a week. This should be organized between employer and employee depending on work circumstances.⁵⁷
- The Labour Law determines shifts of work to be: (i) day shift (from 6 am till 9 pm), (ii) night shift: (from 9 pm till 6 am), (iii) mixed shift: (when the night and day shifts are interconnected).⁵⁸

53 Article 67 of Labour Law

54 Article 67 of Labour Law

55 Article 67 of Labour Law

56 Article 68 of Labour Law

57 Article 70 of Labour Law

58 Article 69 of Labour Law

If work has stopped entirely or in part owing to **exceptional circumstances or force majeure (not caused by the employer)**, the employer is required to pay the employee his or her wages for the period of the stoppage for up to 30 days. The employer may, however, give the employee other similar work, or, in order to make up for the time lost, give the employee additional unpaid work of not more than two (2) hours per day for up to 30 days a year. If the work stoppage has been caused by the employer, the employer shall pay the employees their wages during the entire period of the stoppage; and the employer may give the employees additional paid work within the limits clarified above.⁵⁹

8 2 Overtime

Overtime work is governed by the following conditions:⁶⁰

- Work is considered overtime if it takes place within daily or weekly rest intervals, if it takes place outside the specified working hours or if it takes place on legally approved holidays, Overtime wages shall be twice the ordinary wage if it is overnight work or a hard type of work. In non- industrial activities, overtime should be no more than four (4) hours per day.
- The wage paid for overtime must be increased by 50% of the basic wage if it is day work (6:00 am – 9:00 pm), and double the basic wage if the work is performed at night (9:00 pm – 6:00 am or when arduous, hazardous or harmful work is performed. In addition, when the employee works on his or her weekly day of rest, they shall receive a compensatory day off on another day of the week.
- An employee must not work more than 40 overtime hours within 90 days, and not work more than 120 overtime hours within one year.

59 Article 71 of Labour Law

60 See Article 71 of Labour Law



Construction of Water Canals (Photo: Ahmed Kaka/NRC)



9 | LEAVE ENTITLEMENTS

The following types of leave exist under the Labour Law:

9.1 Annual leave:

An employee is entitled to paid leave of 21 days per annum after their first year of service.⁶¹ Other conditions are as follows:

- › Two (2) days are added to an employee's annual leave for every five (5) years of service for the first ten (10) years of service. If the employee completes 15 years of service, then they are entitled to three (3) additional days of annual leave and they are also entitled to three (3) additional annual leave days for every succeeding five (5) years period of service.⁶²
- › In difficult and harmful types of work, the employee is entitled to at least 30 days paid annual leave.⁶³
- › Juveniles (16 years of age or older) are entitled to 30 days paid annual leave per annum.
- › The employer can offer his or her employee unpaid leave upon his or her request.
- › The employee is entitled to cash payment for unused annual leave if their contract is terminated. Such payment is based on the employee's last salary at the time when the employment ends.⁶⁴
- › An employee cannot work during their annual leave.⁶⁵
- › Annual leave can be taken all at once or divided, if the necessities of the work and the interest of the employee so require. In such a case, at least 14 consecutive days of leave can be taken at one time. The remaining days of leave shall be granted in accordance with agreed procedures and within no more than one year after the performance of the work.⁶⁶
- › Any agreement to waive an employee's minimum annual leave in lieu of remuneration or any other reason is invalid.

61 Article 75 of Labour Law
62 Article 75 of Labour Law
63 Article 75 of Labour Law
64 Article 76 of Labour Law
65 Article 79 of Labour Law
66 Article 77 of Labour Law

9 2 Sick leave

An employee is entitled to 30 days paid sick leave per annum. For sick leave exceeding 30 days, the employer must check with the Labour and Social Security Directorate for the wage payable to the employee. Sick leave can be accumulated up to 180 days. An employee is granted sick leave based on medical reports issued by a medical authority accredited by the employer or an official medical department.⁶⁷

A worker with one or more children under the age of six (6) may take unpaid sick leave for up to three (3) days whenever one of his or her children is sick and needs his or her care.⁶⁸

9 3 Maternity leave

Female employees are entitled to full pay maternity leave for a total period of 14 weeks; eight (8) of which are to be granted before their expected delivery date as stated in an accredited medical report.

An accredited medical institution can request that the maternity leave be extended to up to nine (9) months in cases where complications occur during delivery or where the employee gives birth to more than one child. In this case, the employee is granted paid leave for the first eight (8) weeks; whereas, the remainder is to be governed by the provisions of the Worker's Pension and Social Security Law.⁶⁹

Female employees are further entitled, within the first year of delivery, to take up to one (1) hour a day of time off with pay (divided into two periods) for the purpose of nursing their new-born baby.⁷⁰ Female employees are also entitled to a maximum of one (1) year unpaid leave to bring up their child if the child is less than one (1) year old. Their employment contract will be on hold during this time.⁷¹

However female employees may not work for another employer during their maternity leave or it will be cancelled.⁷²

9 4 Special personal leave

The Labour Law provides further types of leave for personal reasons, including:

- › Marriage leave of five (5) days,
- › Leave for the marriage of children of one (1) day,
- › General bereavement leave of five (5) days,
- › Bereavement leave specially for widowed female employees of 130 days, and a onetime unpaid Hajj (pilgrimage) leave.⁷³

9 5 Public Holidays

Employees are entitled to a fully paid leave period on public holidays and official vacations as fixed by law.⁷⁴ The official holidays (including Fridays) according to the Public Holidays Law amount to 69 days per year.⁷⁵ Persons working on public holidays are entitled to overtime.

67 Articles 80 and 81 of Labour Law
68 Article 91 of Labour Law
69 Article 87 of Labour Law
70 Article 91 of Labour Law
71 Article 89 of Labour Law
72 Articles 88 and 90 of Labour Law
73 Article 82 of Labour Law
74 Article 74 of Labour Law
75 Public Holidays Law No. 110 of 1972



Grain Milling (Photo: Ahmed Kaka/NRC)



10 | TAXATION

Income taxation in Iraq ranges from 3-15% depending on the salary.

Tax payable by persons earning up to IQD 250,000 per month is 3%, from IQD 250,000-500,000 is 5%, from IQD 500,000-1,000,000 is 10% and the top tax rate for persons earning more than IQD 1,000,000 is 15%.⁷⁶



11 | DISCIPLINARY PROCEDURES

Employers can take disciplinary action against employees for breaches of employment terms, conditions or non-performance of work as well as for damage caused to the employer either deliberately or through gross negligence or serious fault.⁷⁷ Disciplinary penalties include written warnings, suspension of work for up to three (3) days, loss of the annual wage increase for no more than six (6) months, demotion and wage deduction and dismissal.

Disciplinary penalties must be proportionate to the seriousness of the violations⁷⁸. Challenges to any disciplinary penalties imposed on workers must be filed in the Labour Courts within 15 days of the worker being notified by the employer of the penalty. Employers are responsible for proving any violations.

⁷⁶ Price Waterhouse Coopers International Tax Summaries, 26 May 2021, [PWC: International Tax Summaries](#)

⁷⁷ Article 137 of ILL

⁷⁸ Article 138 of Labour Law





Fisherman (Photo: Caroline Zullo/NRC)



12 | DISMISSAL AND TERMINATION OF EMPLOYMENT

12.1 Grounds for dismissal or termination

There are various grounds for dismissal from work or termination of employment contract under the Labour Law. **Dismissal** from work involves some fault on behalf of the employee whilst **termination** of employment may be for broader reasons including workers reaching retirement age or liquidation of the business. Some serious issues allow immediate dismissal without notice whilst warnings or periods of 30 days notice are required in cases of unsatisfactory performance or breach of workplace duties.

Grounds for **dismissal** under Article 141 of the Labour Law include the following:

- › If the worker has disclosed a professional secret and such disclosure has prejudiced the employer.
- › If the worker has repeatedly violated instructions regarding occupational health and safety,
- › If the worker has been in a state of obvious drunkenness or under the influence of drugs on more than one occasion during working hours, despite being warned more than once of this behavior.
- › If the worker has, more than once, engaged in conduct which is not compatible in respect of work, provided he or she had been previously warned of this behavior.
- › If the worker has physical attacked the employer or one of his supervisors or colleagues whether during work or not.
- › If a worker has been absent from work without justification for ten (10) consecutive days, or for 30 non-consecutive days in a given year.
- › If a worker commits a misdemeanor or a crime at work against one of his or her colleagues and has been found guilty by a court in a final judgment.



Employees cannot be dismissed on account of workplace error unless (1) the law permits this, (2) the error has been committed more than once and (3) the employer has previously given the employee written notice of the issue.⁷⁹

An employee cannot be dismissed because of unsatisfactory work performance, unless the employer has given him or her the necessary instructions and a written notice, and the worker has continued to perform his duties in an unsatisfactory manner for a period of 30 days from the date of that notice.⁸⁰

An employment contract may be **terminated** under Article 43(1) of the Labour Law in one of the following exclusive circumstances:

- The death of the employee.
- If the employee is sentenced to imprisonment for more than a year and the verdict has become final. If the imprisonment is for less than a year, then the employee may return to the employment without the salary entitlement for the time spent in arrest or imprisonment.
- The death of the employer if his or her personality was a material factor in the employment contract which cannot be completed by the employer's heirs.
- If the project is liquidated following a final judicial ruling or in the case of voluntary liquidation subject to the approval of the Minister of Labour.
- When the parties mutually decide to terminate the employment contract in writing.
- On the expiry of the contract period, if it is for a limited term (only for works of a provisional or seasonal nature).
- Completing the work or service, if the contract is for a specific work or a particular service.
- In the case of force majeure (COVID-19 does not qualify because it is not permanent).

Further, under Article 43(2) of the Labour Law, an employment contract can be terminated if:

- If the employee has an illness, which makes him or her unable to work and has not been cured within six (6) months, as substantiated by an official medical report.
- If the employee has become incapacitated to the extent of 75% or more and is unable to work, as substantiated by an official medical report.
- If the employee has reached the retirement age (60 years old for male employees and 55 years old for female employees, and either of them has 20 years socially guaranteed service at least). Such employees are entitled to the End of Service reward according to the Pension and Social Security Law provisions.
- If the working conditions in the establishment call for a reduction in the volume of work, subject to the approval of the Minister of Labour .
- If the employee violates the proper conduct and ethical norms set out in the employment contract.
- If the employee impersonated another person to gain employment, or presented fake documents.
- If the employee is under probation, and did not pass this period.
- If the employee has committed a serious mistake leading to severe losses to the employer, the workers, or the production, and based on a final judicial decision

79 Article 143 of Labour Law

80 Article 143 of Labour Law

Employees may unilaterally terminate employment without prior notice if:

- The employer fails to fulfil one of the obligations imposed upon them in the law, in the internal work system or in an individual employment contract.
- The employer commits a felony or misdemeanor against the worker or a member of his or her family during work or after working hours.
- If the employee encounters a serious error that threatens their health or safety and where the employer is aware of the existence of that threat and does not try to eliminate it.⁸¹

12.2 Procedures

In many but not all cases⁸² employers must provide at least 30 days advance written notice before the termination date. If the employer does not give sufficient notice they must pay the employee the salary for the notice period. For persons terminated under Article 43(2) of the Labour Law (see above) the employer must give the employee 30 days written notice. Workers whose service is terminated are entitled to an end of service remuneration equal to two (2) weeks' wage for every year he or she served the employer.⁸³

Decisions to impose any penalties must be in writing to the employee.⁸⁴ An employee cannot be terminated if they file a complaint against an employer for breach of the Labour Law, if they are on leave or in case of absence from work on account of illness or accident.⁸⁵

The following procedures must be followed when terminating by agreement:

- The employer must give the employee a prior 30 days advance written notice of the termination, or compensate the employee with an amount equal to the salary of 30 days.
- Upon termination the employer is entitled to an end of service remuneration equal to two (2) weeks salary for every year worked with the employer in addition to the days of annual leave and public holidays the employee did not take; in this case the amount of compensation is determined on the basis of the last salary paid.
- The employee should be given a certificate stating the start and end dates of work and type of work performed.
- The employee should be given a discharge notice (clearance letter), provided that the employee satisfied his or her obligations towards the employer.
- The employee should be given a letter addressed to the Social Security Department, stating the period of his work with the employer and the reference number of the employee's file in order to allow them to claim their benefits from the authority.

81 Article 49 of Labour Law

82 See Article 44 of Labour Law

83 Article 46 of Labour Law although there are some exceptions

84 Article 144 of Labour Law

85 Article 48 of Labour Law



Grain Store Kirkuk (Photo: Ahmed Kaka/NRC)



13 | WORKPLACE DISPUTES AND APPEALS

Any challenges to decisions to terminate employment must be filed by the employee within 30 days of receiving notice of termination either with the Labour Court or the End of Service Committee. Claims cannot be lodged after 30 days.⁸⁶

Terminating the employment contract for any reason not provided for by the Labour Law can result in a case of unfair dismissal and employers must prove the grounds for termination.⁸⁷ In such cases, if the Labour Court or the Service Termination Committee decide that there is an unjustified dismissal, the employee will be entitled to choose one of the following:

- Cancellation of the termination of the employment contract and reinstatement of the employee to work in his or her previous position, and ordering payment all of his financial entitlements.⁸⁸ There are many court precedents where Iraqi courts have ruled that an employee should be reinstated to his or her previous job.
- If the employee, Service Termination Committee, or the Labour Court concludes that it is impossible to return the employee to his or her work, the employment contract shall be terminated as of the date of the Committee's decision or the Labour Court judgment issuance and the employee shall receive an indemnity double to the amount of the end of service remuneration stated in the Labour Law.⁸⁹

The Labor Law governs employment relationships, including workplace disputes.⁹⁰ Special Courts of First Instance are dedicated to **labor disputes**. (For example there are two labor judges in Baghdad).

Whilst standard litigation procedures are followed in courts, labor disputes are somewhat expedited and the courts in Federal Iraq have developed the practice of ordering that the employer provide the employment file with the last salary, employment contract, and other information before setting a date for the first hearing to avoid having continuous adjournments later for presentation of evidence.

86 Article 46 of Labour Law

87 Article 46 of Labour Law

88 Article 47 of Labour Law

89 Article 47 of Labour Law

90 Article 166 of Labour Law

Labor disputes do not go through appeal and move from first instance to Cassation directly. A labor dispute in court is normally expected to take about six months in normal circumstances. Labor disputes are also frequently resolved extra judicially. Under the Labour Law, employees are exempt from fees for instituting any litigation at any stage of litigation. The Labor Law calls for the establishment of a special committee in the Ministry of Labor for resolution of disputes. However this committee has not yet been established.

Any employment claim must be filed within three (3) years of the date of the alleged violation and claims for compensation for criminal acts must be filed within five (5) years.⁹¹

Any individual or collective labour dispute may be referred to the Department of Labour for a decision.⁹² The Department shall appoint a mediator to act as an intermediary and try to resolve the issue between the parties.⁹³ If the dispute cannot be settled by mediation it may be settled through voluntary arbitration between the parties. Decisions of the Department of Labour are binding and must be issued within 30 days. Parties dissatisfied with the decision of the Department of Labour may appeal to the Labour Court.



14 | SPECIAL EMPLOYEE CATEGORIES AND PROTECTIONS

14.1 Youth/Minors

A **child** is defined in the law as any person up to the age of 15 whilst a **minor** is a person from the age of 15 to 18.⁹⁴

The **minimum age of employment** in Iraq is 15.⁹⁵ Child labour is prohibited⁹⁶ and is punishable by imprisonment for up to six (6) months as well as a fine of IQD 1,000,000.⁹⁷

Employers must organize a medical certificate for minors confirming their fitness to work.⁹⁸ The minor's physical health shall be subject to medical supervision until he or she has reached the age of 18 years or up to 21 years for occupations involving a high health risk.⁹⁹ Minors must not work more than four (4) consecutive hours without a break and are entitled to 30 days of leave per year.¹⁰⁰

Minors must not be employed in sectors whose nature or work conditions may harm their health, safety or morality. This includes working with dangerous machinery, difficult or unhealthy environments, night work or mixed schedule work. Nor shall minors be present on premises where such work is carried out.¹⁰¹

Minors of 15 years of age who are engaged in a family enterprise are allowed to work provided they are under the authority or supervision of the minor's spouse, father, mother or sibling, and production in the family enterprise is for local consumption and does not employ workers. Fifteen (15) year olds may only work up to seven (7) hours per day.¹⁰²

The Ministry of Labor is responsible for investigating cases of child labour. In situations in which minors are working under age, the employer must pay the minor the minimum wage and cover any work accidents or injuries suffered by the minor, regardless of who was at fault.¹⁰³ The employer will also be subject to imprisonment and fines.

91 Article 51 of Labour Law
92 Article 157 of Labour Law
93 Article 159 of Labour Law
94 Article 1 of Labour Law
95 Article 7 of Labour Law
96 Article 6 of Labour Law
97 Article 105 of Labour Law
98 Article 96 of Labour Law
99 Article 97 of Labour Law
100 Articles 98 and 99 of Labour Law
101 Article 95 of Labour Law
102 Article 98 of Labour Law
103 Article 102 of Labour Law

Chapter 10 of the Labour Law covers protections for **female workers**.¹⁰⁴ Discrimination in hiring practices is prohibited and women are entitled to maternity leave¹⁰⁵ (see leave section) as well as one (1) hour per day for nursing infant children.

Both male and female workers with one or more children under the age of six (6) may take up to three (3) days unpaid leave whenever one of the children is sick and needs their care.¹⁰⁶

Women may not be recruited to perform arduous or hazardous work as specified in instructions issued under the Labour Law. Pregnant women or nursing mothers cannot be asked to perform activities that are considered harmful to mother or child by the relevant health authority.¹⁰⁷ There are restrictions on requiring women to work at night, other than in the administrative, commercial, health, recreational, transport or communications sectors.¹⁰⁸ Employers are required to put in place arrangements for nurseries as per Ministerial instructions in workplaces employing women.¹⁰⁹

14 3 Day labourers, self-employed contractors or gig-workers

Day labourers, self-employed contractors or gig workers¹¹⁰ may or may not be covered by the Labour Code depending on whether or not they are in an 'employment relationship' as defined in the law and as interpreted by the courts. For example a plumber is not formally 'employed' when they are asked to fix a leak in the bathroom. Instead there is a contractual relationship between them as a self-employed person or business and the home owner which is governed by the Iraqi Civil Code and Commercial law provisions.

Whether a person is considered to be an 'employee' depends on whether they 'perform work in return for wages, in the service of an employer and under the employer's authority and supervision'.¹¹¹ Iraqi courts will take account of the facts of the performance of work, the remuneration paid and any description of the relationship in agreements between the parties.

104 However the special protections of women workers are not applicable to family businesses. See Article 93 of Labour Law

105 Article 87 of Labour Law

106 Article 91 of Labour Law

107 Article 85 of Labour Law

108 Article 86 of Labour Law

109 Article 92 of Labour Law

110 Gig workers include independent contractors, online platform workers, contract firm workers, on-call workers or temporary workers who work on a sub-contracted or ad hoc basis. This can include persons such as Careem drivers, Talabat delivery drivers, persons working in call centres or contracted transport workers.

111 Article 1 of Labour Law



Volunteers are considered to be persons who work voluntarily without receiving a wage although they may receive a small allowance to cover basic costs such as transport and food. There is no prohibition against the use of volunteers in the workplace. However, payment of a regular allowance can be taken as evidence of the existence of employment relationship if the allowance is of some value. A work relationship will arise whenever a person has an obligation to carry out work in specified times under the direction or supervision of the employer. There are no specific rules in relation to the employment of volunteers. However, it is worth noting that working as a volunteer is always a temporary state of affairs.



15 | VOCATIONAL TRAINING

Vocational training is defined as (1) the provision of training for young persons in areas of technical expertise for different kinds of work in order to supply the various business sectors with the necessary technical skills, as well as (2) for retraining unemployed persons to raise their occupational and productive capacity.¹¹²

Trainees are persons engaged in the phases of preparation, training and qualification for work.¹¹³ Training programmes include professional, educational and pioneer training.¹¹⁴

Private and public vocational training centres may be established to assist with vocational training programmes. Companies and NGOs specialised in vocational training must obtain a license from the Ministry of Labour to determine the extent of their training capacity.¹¹⁵ The Ministry of Labour shall determine the occupations for which training is to be provided, the period of training for each occupation, the curricula in relation to theoretical and practical knowledge, the application of the training quality standards, the system examination system, the certificates awarded and the information which is to appear on those certificates.¹¹⁶

The relationship between the trainee and the body providing the training shall be governed by a written contract which specifies the objectives, stages and duration of the training, as well as the rights and obligations of the trainee and the body providing the training, including the training at the work place.¹¹⁷

Vocational trainees are covered under the Worker's Pension and Social Security Law and employer contributions shall be paid to the Vocational Training Service. Training centres must comply with all occupational health and safety standards and conduct a medical examination of each trainee.¹¹⁸

Trainees may unilaterally terminate their training contracts at any time. Vocational training centres may terminate the training contract if the trainee does not sufficiently comply with the training, misbehaves or does not achieve substantial progress according to the periodic evaluation reports.¹¹⁹

112 Article 25 of Labour Law

113 Article 1 of Labour Law

114 Article 1 of Labour Law

115 Article 26 of Labour Law

116 Article 26 of Labour Law

117 Article 27 of Labour Law

118 Article 28 of Labour Law

119 Article 29 of Labour Law



Work Training (Photo: Alan Ayoubi/NRC)



16 | WORKER'S ASSOCIATIONS AND TRADE UNIONS

Labour organizations are bodies with financial and managerial independence who represent the workers' interests, defend their rights, try to improve their work conditions and represent them before all authorities in accordance with the law.¹²⁰

The Labor Law contains provisions governing unions and guaranteeing the right of workers to associate and participate in them. The Worker's Association Law No. 52 of 1987 governs the Worker's Association. The Association has a representative in Labor Courts and observes the enforcement activities of the Ministry of Labor. In addition, different professional regulatory bodies such as the Lawyers Association, the Accountants Association, the Pharmacists Syndicate, each have their own laws. They are not a part of any collective bargaining scheme but they do offer their members some benefits such as pension schemes.

120 Article 1 of Labour Law



Greenhouse in Hawija (Photo: Ahmed Kaka/NRC)



17 | FOREIGN WORKERS

Foreign workers are defined as persons without Iraqi nationality who work, or want to work, in Iraq as a worker and who do not have a private business.¹²¹

17 | 1 Eligibility for Work Permits

All foreign workers, including refugees, require permits to work legally in Iraq.¹²² Historically, compliance with the work permit and residency rules has been very low, however, enforcement has increased recently. It is difficult for refugees in Iraq to obtain working permits.

The Minister of Labour may issue special instructions regarding the recruitment and employment of foreign workers in Iraq.¹²³

121 Article 1 of Labour Law
122 Article 30 of Labour Law
123 Article 33 of Labour Law



17 2 Procedures for obtaining work permits

The following rules and requirements apply to foreign workers in Iraq;

- Foreign workers must obtain work permits. The same rules apply for refugees and other migrants. Foreign workers must be sponsored by employers.
- Work permits are valid for a period of one year.
- Non-skilled foreign workers cannot obtain work permits and workers must submit certified CVs and qualifications.
- A foreign worker must obtain preliminary approval from the Ministry of Labour before a visa can be issued and the foreign worker must follow up the procedure and apply for a work permit after entering Iraq. Work permit applications are filed by employers following preliminary approval.

Once preliminary approval has been obtained, the following procedures are necessary to apply for work permit in-country:

- Submit a formal work permit application using the employer letterhead and officially stamped by the company addressed to the “Ministry of Labor – Loans and Recruitments Department – Foreigners section” (MOL-LAR). The application should be signed and stamped by the authorized manager including the number and the names of the intended foreign workers and their job titles.

The following documents should be provided:

- Business registration and company constitution documents (original copies) and the identification documents of shareholders as well as the identification of the authorized manager in Iraq (copy).
- Authorization or power of attorney, in the case of a company.
- Original copies of the identity and status of foreign workers including proof of entering Iraq legally (entry sticker or stamp), copy of their visas and two (2) photos for each worker.
- List of all the Iraqi workers already working in the company with their social security numbers/ letters as well as a copy of the last social security payment receipts.
- Social security letter certified by the Ministry of Foreign Affairs proving that the foreign worker is covered by the social security law in his or her country or in the country of the employer if foreign. Otherwise he or she will need to be covered by the Iraqi social security law and the employer will bear social security compliance obligations.
- For companies, the general manager’s documents, namely passport copy, appointment letter, resolution and power of attorney must also be submitted.

Following receipt of these documents the MOL – LAR Department – Foreigners Section will study the application and the attached documents, prepare the work permit and transmit it to the Minister for signature. The permit will be valid for one year.

Residency requirements associated with the work permit application include the following

- Personal guarantee from the person submitting the application in Iraq before the foreign worker enters Iraq.
- Medical certificate/blood test of the foreign workers after entering Iraq.
- Employer must post a cash bond or book a return flight ticket after entering Iraq. The amount of the bond varies depending on the type of employer and who they contract with in Iraq.

17 3 Social security, health and workplace injury insurance

Employers must register foreign workers at the Pension and Social Security Department after the issuance of the work permit. However, if the workers are registered in their countries, a confirmation letter (duly legalized at the Iraqi Embassy) must be submitted to the Expatriate Division at the Ministry of Labour and Social Security as proof of verification.

17 4 Other issues for foreign workers

A visiting visa or a religious pilgrimage visa which is frequently used by Syrian refugees who overstay cannot support a work permit application. There are no reciprocal treaties between Iraq and Syria relevant to Syrians working in Iraq.

A foreign worker can take an employer to court and the lack of a permit does not invalidate the employment relationship\contract. Labor courts do not automatically ask about nationality or work permit as a matter of practice. However, if the foreign worker does not have legal residency and that is raised by a party to the litigation that could result in arrest and deportation of the foreign worker. In addition, employment without a work permit would result in a fine for the employer if the employment relationship without a work permit is proven.

Foreign workers with legal residency in Iraq do not become unlawful if they lose their job.¹²⁴ However if they violate Iraqi law their residency and work permit may be cancelled and they may be subject to deportation.

Employers also face a per employee fine of three times the minimum wage of the foreign worker wage (if higher) for hiring foreign workers without a permit.¹²⁵

124 Article 31 of Labour Law

125 Article 36 of Labour Law



18 | INFORMATION AND AVAILABLE RESOURCES

ILO Resources

ILO provides comprehensive and updated information on employment laws, regulations and procedures worldwide through their ILO NORMLEX Information Systems on International Labour Standards. This includes national legislation, international labour treaties ratified by Iraq and relevant country research links. The site also includes information about reports and information submitted by Iraq to international labour standards monitoring bodies, such as the Committee of Experts on the Application of Conventions and Recommendations (CEACR) and reports by such bodies concerning Iraq.

- ▶ ILO Iraq Country Profile  [ILO Iraq Country Profile](#)

Other selected resources

- ▶ ILO, UNDP, UN Women, IOM, Fafo and CLCI, “A diagnostic of the informal economy in Iraq” (November 2021),  [ILO Diagnostic of Iraqi Economy](#)
- ▶ ILO, “Decent work country programme Iraq: Recovery and reform 2019-2023” (2019),  [ILO Decent Work Country Programme Iraq](#)
- ▶ Mondaq/Al Jad Law, ‘Iraq: Labour and Employment Comparative Guide’, March 2021,  [Mondaq Labour and Employment Comparative Guide](#)
- ▶ UNESCO, TVET, “Assessment of the Labour Market & Skills Analysis Iraq and Kurdistan Region-Iraq”, (2019),  [UNESCO Assessment of Labour Market Skills KRI](#)



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