

2026 EDITION

7 things you need to know about
Employing Foreign Nationals
in Serbia



AT A GLANCE

The seven things, *in brief*

Foreign nationals may work in Serbia only with a single permit, except in cases set out by law, and mistakes and mistakes in the basis of engagement, the contract or the tax treatment can be costly. Here are the seven are the seven things to know.

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| 1 | The costliest mistakes
Open-ended contracts, unregulated status of directors, work before the permit. |  |
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| 2 | Checks before work starts
Entry, permit basis, documents and earlier redundancies. |  |
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| 3 | Engaging through an agency
The agency is the employer; the user manages work and safety. |  |
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| 4 | Departure and change of employer
Up to 30 days' notice, 30 days for a new contract, cost recovery. |  |
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| 5 | Language, housing and safety
Contract also in Serbian; safety training always required. |  |
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| 6 | Penalties and consequences
Up to RSD 2,000,000 for the company, RSD 500,000 for the responsible person. |  |
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| 7 | Three checks before you decide
Right to work, basis of engagement and visa regime. |  |
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Information current as of October 2026.

1

THE COSTLIEST MISTAKES

First, employment of a foreign national can be established only for a fixed term, at most until the single permit expires. An open-ended contract commits the employer to extend the permit in time. Second, a foreign legal representative who acts outside an employment relationship may do so without a permit if the stay does not exceed 90 days in any 180-day period (or the longer period of stay prescribed by an international agreement), but needs a contract providing for remuneration, with taxes and contributions calculated. Third, work must not start before the single permit is received, and pay must not be disguised as bonuses.

WORK BEFORE THE PERMIT

So far this practice has not been inspected or penalised, but that does not mean it will not be in future, so it should not be used.

2

CHECKS BEFORE WORK STARTS

The employer must establish the conditions for the foreign national's entry, depending on nationality and including any visa requirement, and the basis for the single permit: employment or a special case (posted workers, intra-company transfer, independent professional, training and development). The documents for the chosen basis must be prepared. In the 90 days before an employment permit application, or three months for special cases, no employee may have been dismissed for technological, economic or organisational reasons from the positions concerned.

WHERE DELAYS ARISE

Delays most often occur when the basis of engagement is wrong, so the permit application is wrong, or when the documents are incomplete.



3

ENGAGING THROUGH AN AGENCY

In temporary agency work, the employment contract is concluded between the agency and the assigned employee, so the agency is the foreign national's employer and bears all employment obligations. The user employer must still give the agency the data needed to calculate pay and other earnings, direct the work, apply health and safety measures and keep records of assigned employees, whatever their nationality. Agencies can also be used for recruitment, to select candidates faster.

| CHOOSING AN AGENCY

Check on the website of the Ministry of Labour, Employment, Veteran and Social Affairs that the agency is licensed, then its references and the terms of cooperation.

4

DEPARTURE AND CHANGE OF EMPLOYER

A foreign national may terminate the employment contract unilaterally with a notice period of up to 30 days. After employment ends, he or she has 30 days to conclude a new contract; otherwise the rules on entry, movement, stay and return of foreigners apply and removal from the country is possible. A request to change employer or basis of work is decided within 10 days, with a right of appeal. The employer can recover funds invested in the permit and training only if the contract provides for it.

| PROTECTING THE INVESTMENT

Only costs actually incurred can be claimed, not wages paid for work performed.



5

CONTRACT LANGUAGE, HOUSING AND SAFETY

The employment contract or other engagement contract must also be concluded in Serbian. Housing, meals and transport need to be regulated only for posted workers and intra-company transfers, and the document covering them is filed with the permit application. The employer where the work is performed must train the person for safe and healthy work, provide the necessary equipment and apply protective measures.

SAFETY AT WORK

The duty to provide safety training applies regardless of the basis on which the foreign national is engaged.

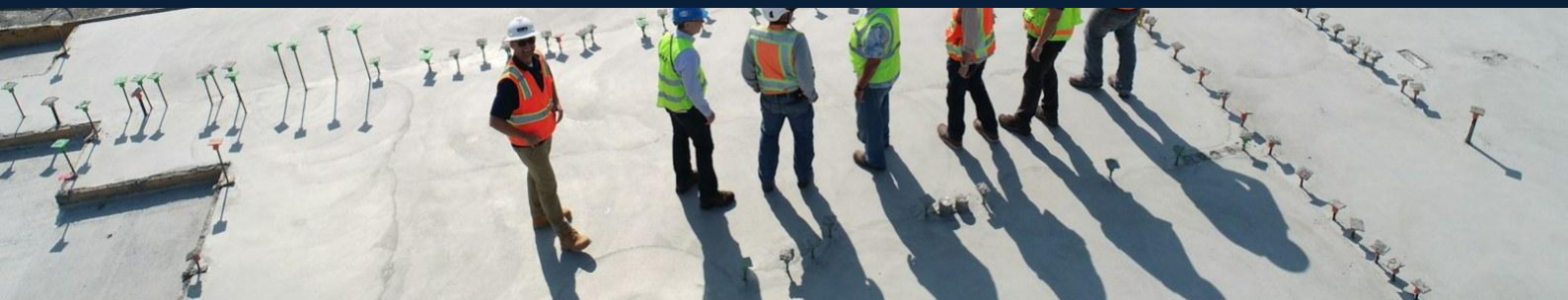
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PENALTIES AND CONSEQUENCES

Employers and responsible persons may be fined for offences under the Law on Employment of Foreign Nationals, the Labour Law and tax rules. Fines can reach RSD 2,000,000 for a legal entity and RSD 500,000 for the responsible person in it. The most serious offences are starting work without regulated residence or a single permit, having no contract ("undeclared work") and avoiding taxes and social contributions.

FURTHER CONSEQUENCES

Unpaid taxes and contributions are a tax offence, and the responsible person at the employer may also face criminal liability.



| THING 7

Three checks *before you decide*

1

RIGHT TO WORK

Does the foreign national meet the necessary conditions to work, and can this be evidenced?

2

BASIS OF ENGAGEMENT

Establish the right basis for engaging the foreign national, in or outside an employment relationship.

3

VISA REGIME

Check the visa regime between Serbia and the foreign national's country of citizenship.

**GET IN TOUCH**

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