

EUROPEAN SOCIAL CHARTER
(Revised)

The Fourth National Report of the Government of Ukraine
on the Non-Accepted Provisions of the European Social Charter
(Revised)

with regard to Article 2§3, Article 4§1, Article 12§§1 and 2, Article 13§§1-4, Article 19§§1-12, Article 25, and Article 31§3
(reporting period from January 1, 2021, to December 31, 2025)



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Ukraine's legal framework is available on the website: www.rada.gov.ua.



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Introduction

The European Social Charter (Revised) (hereinafter – the “ESC” or the “Charter”) entered into force for Ukraine on 1 February 2007, while the two aforementioned paragraphs of Article 12 became binding as of 1 September 2017.

Ukraine has ratified 76 out of 98 provisions of the European Social Charter (Revised) in accordance with the Law of Ukraine “On the Ratification of the European Social Charter (Revised)” No. 137-V of 14 September 2006 and the Law of Ukraine “On Amendments to Paragraph 2 of the Law of Ukraine ‘On the Ratification of the European Social Charter (Revised)’” No. 2034-VIII of 17 May 2017, whereby Ukraine agreed to extend its obligations to two paragraphs of Article 12.

Ukraine has not assumed obligations under the following provisions of the Charter: 2§3, 4§1, 12§§1–2, 13§§1–4, 19§§1–12, 25, and 31§3.

The present report on the non-accepted provisions covers the period from 1 January 2021 to 31 December 2025 and reflects the developments that have occurred in legislation and practice during that time.

At the same time, it should be noted that, notwithstanding the full-scale invasion by the Russian Federation and the protracted war, the Government of Ukraine has succeeded in finalizing the draft Labour Code of Ukraine and submitting it to the Verkhovna Rada of Ukraine for consideration. Certain provisions of this draft have been duly reflected in this report.

Furthermore, the Committee’s attention is drawn to the exceptionally challenging overall situation in the country, the necessity of introducing temporary measures and restrictions, as well as the prolonged application of the legal regime of martial law.

Despite these challenges, Ukraine continues to pursue its European integration course aimed at aligning national legislation and practice with the standards of the European Social Charter, as well as with the social and labour acquis of the European Union. Recognizing the fundamental importance of the European Social Charter as the “social constitution of Europe,” Ukraine hereby submits this report on the non-accepted provisions of the Charter.



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Article 2

The right to just conditions of work

With a view to ensuring the effective exercise of the right to just conditions of work, the Parties undertake:

3. to provide for a minimum of four weeks' annual holiday with pay.

Article 45 of the Constitution of Ukraine provides that everyone who is employed has the right to rest. This right shall be ensured by providing weekly rest days and paid annual vacation, establishing a shorter working day for certain professions and industries, and reducing working hours at night.

The maximum duration of working hours, the minimum duration of rest and paid annual vacation, days off and holidays, as well as other conditions for exercising this right, shall be determined by law.

During the reporting period, the legislation governing the duration of annual paid leave remained unchanged.

Article 75 of the Labour Code of Ukraine establishes the duration of annual basic leave.

Annual leave shall be at least 24 calendar days for a full year of work that starts upon the day of concluding the employment contract.

Persons under the age of 18 shall have 31 calendar days of annual leave.

Draft Labour Code of Ukraine (2026)

Article 135. Annual basic paid leave

1. Annual basic paid leave shall be granted to employees for a period of **not less than 28 calendar days** for each completed working year, calculated from the date on which the employment relationship arises.

The Draft Labour Code of Ukraine registered in the Verkhovna Rada of Ukraine brings national legislation into compliance with the key requirement of Article 2§3 of the European Social Charter (Revised) regarding the minimum duration of annual paid leave.

Answers to the above-mentioned issues are contained, inter alia, in Articles 79, 80, and 83 of the Labour Code of Ukraine, as well as in the relevant provisions of the Draft Labour Code of Ukraine. Provisions concerning the carry-over of annual leave to the following year, which are of particular importance for analysing the situation in Ukraine, are set out in Articles 139 and 141 of the Draft Labour Code.

During the period of martial law, certain provisions of Articles 79 and 80 shall not apply, as also stipulated in Article 12 of the Law of Ukraine 'On the Organization of Labour Relations under Martial Law'. In particular, during the period of martial law, an employer may refuse to grant any type of leave (except for maternity leave and parental leave for childcare until the child reaches the age of three) if the employee is engaged in work at critical infrastructure facilities, in the production of defence-related goods, or in the performance of mobilization tasks (orders).



Article 4

The right to a fair remuneration

With a view to ensuring the effective exercise of the right to a fair remuneration, the Parties undertake:

1. to recognise the right of workers to a remuneration such as will give them and their families a decent standard of living.

In accordance with the Law of Ukraine 'On Remuneration of Labour' (hereinafter – the Law), the State regulates the remuneration of employees of enterprises of all forms of ownership by establishing the minimum wage and other state standards and guarantees; determining the conditions and levels of remuneration of managers of enterprises based on state and municipal ownership, as well as employees of enterprises, institutions and organisations financed or subsidised from the State budget; regulating wage funds of monopolistic enterprises; and through the taxation of employees' income.

The minimum wage serves as the lower threshold of wages under normal working conditions and is intended to protect employees from an unreasonably low standard of living and from poverty.

Article 3 of the Law defines the minimum wage as the legally established minimum amount of remuneration for work performed by an employee for a monthly (or hourly) labour norm. It constitutes a state social guarantee that is mandatory throughout the territory of Ukraine for enterprises of all forms of ownership and economic activity, as well as for individuals employing hired labour, regardless of the wage system applied. The minimum wage is established simultaneously in monthly and hourly amounts.

The amount of the minimum wage is determined and revised in accordance with Articles 9 and 10 of the Law. Pursuant to Article 9 of the Law, the level of the minimum wage is determined taking into account the needs of employees and their families; the monetary value of a sufficient set of food products necessary for the normal functioning of the human body and the preservation of health; a minimum set of non-food goods; a minimum set of services necessary to meet basic social and cultural needs; as well as the overall level of average wages, labour productivity, and employment rates.

The minimum wage shall be set at a level not lower than the subsistence minimum for able-bodied persons. Article 10 of the Law provides that the minimum wage shall be established by the Verkhovna Rada of Ukraine upon submission by the Cabinet of Ministers of Ukraine at least once a year in the Law on the State Budget of Ukraine, taking into account proposals developed through negotiations by the joint representative body of trade unions and the joint representative body of employers' organisations at the national level.

In accordance with subparagraph 295 of paragraph 4 of the Regulation on the Ministry of Economy, Environment and Agriculture of Ukraine, approved by Resolution of the Cabinet of Ministers of Ukraine No. 903 of 21 July 2025, the Ministry is a central executive authority whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine. In accordance with its assigned tasks, it develops and



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submits, in the prescribed manner, proposals on determining the level of the minimum wage, working time and rest time, conditions of remuneration for employees of enterprises, institutions and organisations financed or subsidised from the State Budget, as well as the monetary allowances of military personnel and rank-and-file and commanding officers, in accordance with the law.

Negotiations on the preparation of proposals for establishing the level of the minimum wage are conducted by a joint working commission of authorised representatives of the Parties (hereinafter – the Commission), in accordance with the Rules of Procedure for collective negotiations on determining the minimum wage (Annex 4 to the General Agreement on the Regulation of Basic Principles and Norms for the Implementation of Socio-Economic Policy and Labour Relations in Ukraine for 2019–2021).

The composition of the Commission is formed on a parity basis from representatives of the Parties and shall be approved no later than 5 March of the year preceding the next budget period by the heads of the Parties' working commissions. Negotiations shall be conducted in the form of open meetings.

Revision of decisions agreed upon and adopted at meetings shall be permitted only by mutual consent of the Parties, provided that at least two-thirds of the members of the Commission from each Party vote in favour. Changes to the minimum wage introduced by other laws of Ukraine and regulatory legal acts shall become effective only after corresponding amendments are made to the Law on the State Budget of Ukraine for the respective year.

Ukrainian legislation provides for an annual review of the minimum wage (upon adoption of the State Budget of Ukraine), as well as the possibility of an additional revision based on inflationary processes.

At present, the Ministry of Economy, Environment and Agriculture of Ukraine carries out forecast calculations of the minimum wage for the next budget period. For the purpose of such forecasting for the 2027–2029 period, the Ministry relies on the average monthly wage of full-time employees and key forecast macroeconomic indicators of Ukraine's economic and social development for 2027–2029, including projected consumer price indices; as well as on the recommendations of the Verkhovna Rada of Ukraine on budgetary policy, approved by Resolution No. 1652-IX of 15 July 2021, which establishes a mechanism for determining the minimum wage taking into account the projected consumer price index with an excess of 2 percentage points.

The Law of Ukraine 'On the State Budget of Ukraine for 2026' provides for expenditures to set the minimum wage from 1 January 2026 at UAH 8,647 (representing an 8 per cent increase compared to 2025).



Minimum Wage Indicator in Ukraine for the Period from 2021 to 2025

	Period	Indicator, UAH
1.	from 01.01.2021 to 30.11.2021	6000 UAH*
2.	from 01.12.2021 to 31.12.2021	6500 UAH*
3.	from 01.01.2022 to 30.09.2022	6500 UAH**
4.	from 01.10.2022 to 31.12.2022	6700 UAH**
5.	from 01.01.2023 to 31.12.2023	6700 UAH***
6.	from 01.01.2024 to 31.03.2024	7100 UAH****
7.	from 01.04.2024 to 31.12.2024	8000 UAH****
8.	from 01.01.2025 to 31.12.2025	8000 UAH*****

* Law of Ukraine No. 1082-IX of 9 December 2021 "On the State Budget of Ukraine for 2021"

** Law of Ukraine No. 1928-IX of 31 March 2023 "On the State Budget of Ukraine for 2022"

*** Law of Ukraine No. 2710-IX of 22 October 2023 "On the State Budget of Ukraine for 2023"

**** Law of Ukraine No. 3460-IX of 21 September 2024 "On the State Budget of Ukraine for 2024"

***** Law of Ukraine No. 4059-IX of 23 October 2025 "On the State Budget of Ukraine for 2025"

Average Wage Indicator in Ukraine for the Period from 2021 to 2025

	Year	Indicator, UAH
1.	2021	12,993.56 UAH
2.	2022	13,376.21 UAH
3.	2023	14,308.46 UAH
4.	2024	17,486.60 UAH
5.	2025	20,653.55 UAH

Source: Pension Fund of Ukraine. Data on the Average Wage Used for Pension Calculation.

Available at: <https://www.pfu.gov.ua/statystyka/pokazniki-serednoyi-zarobitnoyi-plat/>

Article 12

The right to social security

With a view to ensuring the effective exercise of the right to social security, the Parties undertake:

1. to establish or maintain a system of social security;
2. to maintain the social security system at a satisfactory level at least equal to that necessary for the ratification of the European Code of Social Security.



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The Convention of the International Labour Organization concerning Minimum Standards of Social Security No. 102 was ratified by the Law of Ukraine “On the Ratification of the Convention of the International Labour Organization concerning Minimum Standards of Social Security No. 102” dated 16 March 2016, No. 1024-VIII.

In Ukraine, there exists a general system of mandatory state social insurance, defined as a system of rights, obligations, and guarantees providing for social protection, including material support to citizens in cases of illness, full, partial, or temporary loss of working capacity, loss of a breadwinner, unemployment due to circumstances beyond their control, as well as in old age and other cases provided by law. This system is financed through monetary funds formed by insurance contributions paid by employers and individuals, as well as by budgetary and other sources stipulated by law (Article 46 of the Constitution of Ukraine; Fundamentals of Ukrainian Legislation on Mandatory State Social Insurance).

Ukrainian social insurance legislation provides that all persons working under an employment contract or on other grounds defined by law, as well as self-employed persons, including entrepreneurs, farmers, and others, are subject to compulsory insurance.

In order to ensure the realization of insured persons’ rights to receive insurance benefits (services) under social insurance, employers are obliged to pay a Single Social Contribution for Mandatory State Social Insurance (hereinafter – the SSC), which is a consolidated insurance contribution covering pension insurance, insurance in case of temporary disability, insurance against occupational accidents and occupational diseases resulting in disability, and unemployment insurance.

The rate of the Single Social Contribution for Mandatory State Social Insurance is established by the Verkhovna Rada of Ukraine. Since 2016, the contribution rate has been reduced by nearly half to 22% of the payroll (income), and its withholding from employees’ wages has been abolished.

The proportions of its distribution among the types of mandatory state social insurance are approved by the Cabinet of Ministers of Ukraine.

The main sources of financing pension payments are the Pension Fund of Ukraine’s own revenues (funds allocated from the payment of the Single Social Contribution) and funds from the State Budget of Ukraine allocated to finance pensions, allowances, and increases granted under pension programmes, as well as to cover the Pension Fund’s deficit (as defined by legislative and regulatory acts).

The amount of insurance benefits depends on the insurance record (except for insurance against occupational accidents) and the wage on which insurance contributions were paid. In cases of insurance against occupational accidents, benefit amounts depend on the insured wage and the percentage of loss of working capacity.



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Under mandatory state social insurance in case of temporary disability and occupational accident insurance and occupational disease insurance resulting in loss of working capacity, benefits include temporary disability benefits, maternity benefits (which may not be lower than the amount calculated based on the minimum wage effective at the time of the insured event), burial benefits, and monthly and lump-sum payments to victims of occupational accidents (where the minimum monthly insurance payment corresponding to 100% loss of professional working capacity may not be lower than the subsistence minimum for able-bodied persons), as well as social services under these insurance types.

Currently, the following types of mandatory state social insurance operate in Ukraine:

- insurance in case of temporary disability;
- insurance against occupational accidents and occupational diseases;
- unemployment insurance;
- pension insurance (old-age pension, disability pension, survivor's pension).

At the same time, the amount of insurance benefits depends on the insurance record (except for occupational accident insurance), the wage on which contributions were paid, and the percentage of loss of working capacity (for occupational accident insurance).

Under the legislation, the right to social security under all types of insurance is granted both to insured citizens of Ukraine and to foreign citizens, stateless persons, and members of their families residing and working in Ukraine, unless otherwise provided by an international treaty of Ukraine, the consent to be bound by which has been granted by the Verkhovna Rada of Ukraine.

Pursuant to the Law of Ukraine “On Amendments to the Law of Ukraine ‘On Mandatory State Social Insurance’ and the Law of Ukraine ‘On Mandatory State Pension Insurance’” dated 21 September 2022 No. 2620-IX (hereinafter – Law No. 2620), as of 1 January 2023 the management mechanism of the system of mandatory state social insurance in respect of temporary disability and occupational accidents and occupational diseases resulting in loss of working capacity was changed. The functions of financing insurance benefits and social services under these types of insurance were transferred to the Pension Fund of Ukraine and its territorial bodies through the incorporation of the Social Insurance Fund of Ukraine.

Overall, the reform has simplified the mechanism for applying for insurance benefits, digitized services for insured persons and policyholders by expanding the functionality of the web portal of electronic services of the Pension Fund of Ukraine, enhanced the capacity to monitor the targeted use of social insurance funds, and reduced administrative costs associated with the management of insurance resources.

Pension provision is a core component of the social protection system and includes payments to elderly citizens, persons with disabilities, and individuals who



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have lost their breadwinner; it also covers pension supplements and increases, compensatory payments, and additional pensions.

As of 1 January 2026:

- the total number of pensioners amounts to 10.2 million;
- the average pension payment is UAH 6,544.62 (an increase of 13.5% compared to the average pension as of 1 January 2025);
- the number of persons receiving disability pensions is 1.5 million, with an average pension payment of UAH 5,831.91;
- the number of persons receiving survivor's pensions is 703 thousand, with an average pension payment of UAH 6,847.14;
- the minimum pension is UAH 2,595.

The minimum pension is set at the subsistence level for persons who have lost their working capacity, and, after the age of 65, at 40% of the minimum wage provided that men have 35 years and women 30 years of insurance (contributory) record. In addition, the Government provides monthly supplements to pensions to ensure they reach a certain amount, which depends on age and length of insurance record.

The Cabinet of Ministers of Ukraine adopted Resolution No. 236 of 25 February 2026 "On the Indexation of Pension and Insurance Payments and Additional Measures to Enhance the Social Protection of the Most Vulnerable Population Groups in 2026," pursuant to which pensions were indexed by 12.1% effective 1 March 2026.

The vast majority of pensioners received an increase. The actual amount of the increase is individual and depends on the pension amount and the insurance (contributory) record of each person. Following the recalculation, pension payments rose by no less than UAH 100 and no more than UAH 2,595.

In particular, as of 1 March 2026:

- the minimum pension for non-working persons increased from UAH 3,038 to UAH 3,406;
- for persons aged 80 and over, with at least 25 years of insurance record for men and 20 years for women, the minimum pension increased from UAH 3,758 to UAH 4,213;
- for persons aged 75 to 80, with at least 25 years of insurance record for men and 20 years for women, the minimum pension increased from UAH 3,613 to UAH 4,050;
- for persons aged 70 to 75, with at least 35 years of insurance record for men and 30 years for women, the minimum pension increased from UAH 3,613 to UAH 4,050;
- for persons aged 65 and over, with at least 35 years of insurance record for men and 30 years for women, the minimum pension increased from UAH 3,758 to UAH 4,213.

As of 1 April 2026, an automatic recalculation of pensions for working pensioners will be carried out, taking into account additional insurance (contributory) record.

At the same time, the development of a model for reforming the solidarity pension system has been completed, the aim of which is to ensure the financial sustainability of the pension system and to increase the fairness and transparency of the mechanism determining pension amounts. A comprehensive draft law is currently being



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prepared, which will address the transformation of special pensions into a professional pension system, as well as the updating of approaches to the introduction and regulation of a funded pension system based on voluntary participation.

The introduction of a basic guaranteed payment is envisaged for individuals who have reached the age of 65, or 60 in the case of a full insurance record.

Work is currently ongoing to coordinate with the Ministry of Finance of Ukraine on the financial and economic calculations related to the pension reform in cooperation with international partners.

In March 2022, the Government adopted Resolution No. 332 of the Cabinet of Ministers of Ukraine dated 20 March 2022, “On Certain Issues Regarding the Provision of Living Assistance to Internally Displaced Persons,” which provides for the provision of living assistance (hereinafter – Assistance) to internally displaced persons (hereinafter – IDPs) who were displaced (or re-displaced) after 1 January 2022 from temporarily occupied territories of Ukraine by the Russian Federation, territories of local communities located in areas of military operations or temporarily occupied, encircled (blockaded) territories, as well as to individuals whose housing has been destroyed, as evidenced by the relevant documents, starting from 2022.

For the fifth consecutive year, IDPs have been receiving Assistance in the amount of UAH 3,000 per month for persons with disabilities and children, and UAH 2,000 per month for other individuals.

During the period 2022–2026, the amount of Assistance remained unchanged. Assistance is granted for six months per family and is paid monthly to one family member on behalf of each family member.

The continuation of Assistance payments is made taking into account the financial and property status of the family. In this case, the total family income must not exceed four times the subsistence minimum for persons who have lost their ability to work, as of 1 January of the year in which the decision to grant Assistance is made, per person.

Assistance continues to be paid automatically, without regard to income, to:

- persons with disabilities of Group I or II, a child with a disability under the age of 18, and children with severe illnesses;
- orphans, children deprived of parental care, and persons from their number up to the age of 23.

In terms of annual expenditures and the number of recipients, Assistance is currently the largest state aid program for IDPs.

2022: Assistance totaling UAH 52,798.2 million was allocated.

In April 2022, Assistance was received by 2,434,094 IDPs, of whom:

- men – 543,552;
- women – 1,171,820;
- children – 715,200;
- working-age persons – 1,233,153;
- persons with disabilities – 90,464.

2023: Assistance totaling UAH 73,405.6 million was allocated.

In January 2023, Assistance was received by 2,679,475 IDPs, of whom:



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- women – 1 280 005;
- children – 646 005;
- working-age persons – 1 418 201;
- pensioners – 654 636;
- persons with disabilities – 134 071.

2024: Assistance totaling UAH 38,486.9 million was allocated.

In January 2024, Assistance was received by 2,583,727 IDPs, of whom:

- men – 746 004;
- women – 1 235 616;
- children – 596 541;
- working-age persons – 1 389 244;
- pensioners – 637 153;
- persons with disabilities – 134 952.

2025: Assistance totaling UAH 30,596.1 million was allocated.

In January 2025, Assistance was received by 1,255,657 IDPs, of whom:

- men – 331 104;
- women – 635 674;
- children – 284 468;
- working-age persons – 423 445;
- pensioners – 560 559;
- persons with disabilities – 131 855.

2026: As of 2 March 2026, Assistance totaling UAH 5,181.9 million was allocated.

In January 2026, Assistance was received by 1,218,801 IDPs, of whom:

- men – 318 254;
- women – 623 963;
- children – 264 505 осіб;
- working-age persons – 410 433;
- pensioners – 546 155;
- persons with disabilities – 156 530.

Article 13

The right to social and medical assistance

With a view to ensuring the effective exercise of the right to social and medical assistance, the Parties undertake:

1. to ensure that any person who is without adequate resources and who is unable to secure such resources either by his own efforts or from other sources, in particular by benefits under a social security scheme, be granted adequate assistance, and, in case of sickness, the care necessitated by his condition;

2. to ensure that persons receiving such assistance shall not, for that reason, suffer from a diminution of their political or social rights;



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3. to provide that everyone may receive by appropriate public or private services such advice and personal help as may be required to prevent, to remove, or to alleviate personal or family want;

4. to apply the provisions referred to in paragraphs 1, 2 and 3 of this article on an equal footing with their nationals to nationals of other Parties lawfully within their territories, in accordance with their obligations under the European Convention on Social and Medical Assistance, signed at Paris on 11 December 1953.

According to the Fundamentals of the Legislation of Ukraine on Health Care, one of the main principles of health care is the equality of citizens, democracy, and universal access to medical and rehabilitation care, as well as other services in the field of health care. The State guarantees the funding and provision to all citizens of a guaranteed scope of medical and rehabilitation services and medicines in the manner established by law.

Pursuant to the Law of Ukraine “On State Financial Guarantees of Medical Services for the Population,” patients have the right to receive necessary medical services, medical devices, and medicines of proper quality at the expense of the State Budget of Ukraine, allocated for the implementation of the Medical Guarantees Program, from health care service providers.

Furthermore, the Law of Ukraine “On State Financial Guarantees of Medical Services for the Population” provides that, within the framework of the Medical Guarantees Program, the State guarantees citizens, foreigners, stateless persons permanently residing in Ukraine, as well as persons recognized as refugees or in need of additional protection, full payment at the expense of the State Budget of Ukraine for the necessary medical services and medicines related to the provision of:

- 1) emergency medical care;
- 2) primary health care;
- 3) specialized medical care;
- 4) palliative medical care;
- 5) rehabilitation in the field of health care;
- 6) medical care for children under 16 years of age;
- 7) medical care in connection with pregnancy and childbirth;
- 8) services for the assessment of daily functioning.

The features of implementing the State Program of Financial Guarantees for Medical Services in 2026 are determined by the Procedure for the Implementation of the State Program of Financial Guarantees for Medical Services in 2025, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 31 December 2025 No. 1808 (hereinafter – the Medical Guarantees Program).

The State Budget of Ukraine for 2026 provides UAH 191.6 billion for the implementation of the State Program of Financial Guarantees for Medical Services, which is UAH 16.1 billion more than in 2025. Medical care is provided free of charge under 44 medical service packages.

The procurement of medicines, medical devices, and related auxiliary products using funds from the State Budget of Ukraine is carried out centrally within the framework of the budget program CPC code 2301400 “Provision of Medical Measures



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under Certain State Programs and Comprehensive Program-Based Activities,” in accordance with the list of medicines, medical devices, and related auxiliary products to be procured with state budget funds for program implementation and the execution of centralized healthcare measures, as well as the list of medicines procured under managed access agreements, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 7 March 2022 No. 216, taking into account the requirements of the Procedure for the Use of Funds Provided in the State Budget for Ensuring the Implementation of Medical Measures under Certain State Programs and Comprehensive Program-Based Activities, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 17 March 2011 No. 298 (as amended by the Resolution of the Cabinet of Ministers of Ukraine dated 9 February 2022 No. 137).

The Law of Ukraine “On the State Budget of Ukraine for 2026” provides expenditures totaling UAH 15,183,856.2 thousand for the implementation of the above-mentioned budget program.

Furthermore, in accordance with paragraph 5 of the Procedure for the Implementation of the State Program of Financial Guarantees for Medical Services in 2026, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 31 December 2025 No. 1808, the National Health Service of Ukraine, within the framework of the Medical Guarantees Program, carries out the reimbursement of medicines with full or partial co-payment, the international nonproprietary names and dosage forms of which are listed in Section III of this Procedure and are included in the list of medicines subject to reimbursement under the Medical Guarantees Program, approved by the Ministry of Health, as well as medical devices, the names of which are listed in Section III of this Procedure and are included in the list of medical devices subject to reimbursement under the Medical Guarantees Program, approved by the Ministry of Health, in accordance with the Procedure for the Reimbursement of Medicines and Medical Devices, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 28 July 2021 No. 854 “Some Issues of Reimbursement of Medicines and Medical Devices under the State Program of Financial Guarantees for Medical Services,” pursuant to reimbursement agreements.

The Law of Ukraine “On the State Budget of Ukraine for 2026” also provides expenditures totaling UAH 8,723,273.1 thousand for the implementation of the reimbursement program.

The main organizational and legal principles for providing social services aimed at preventing difficult life circumstances, overcoming them, or minimizing their negative consequences for individuals or families in such circumstances are defined by the Law of Ukraine “On Social Services” (hereinafter – the Law).

The Law defines social services as actions aimed at preventing difficult life circumstances, addressing such circumstances, or minimizing their negative consequences for individuals or families experiencing them. One or several social services may be provided to an individual or family simultaneously.

Article 5 of the Law provides that its scope extends to citizens of Ukraine, foreigners, and stateless persons who legally reside or stay in the territory of Ukraine, including persons covered by the Law of Ukraine “On Refugees and Persons in Need



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of Additional or Temporary Protection,” who belong to vulnerable groups of the population and/or are in difficult life circumstances. According to Article 28 of the Law, social services are provided to recipients: at the expense of budgetary funds; with differentiated fees depending on the recipient’s income; at the expense of the recipient or third parties. Providers of social services under state or municipal ownership deliver social services at the expense of budgetary funds.

Regardless of the recipient’s income, social services are provided to: victims of human trafficking who receive social assistance in accordance with legislation on combating human trafficking; victims of domestic violence or gender-based violence; children with disabilities; persons with disabilities of group I; orphans and children deprived of parental care, as well as persons from these groups up to 23 years of age; families of guardians and trustees; foster families; family-type children’s homes; families of patronage caregivers; children referred to in paragraph 5 of part six of Article 13 of this Law; and persons who have suffered harm due to fire, natural disaster, catastrophe, armed (military) actions, terrorist acts, armed conflict, including temporary occupation, sexual violence related to the armed aggression of the Russian Federation against Ukraine, forced relocation or deportation, internal displacement, or deprivation of personal freedom as a result of armed aggression against Ukraine, as well as persons to whom social services are provided mandatorily under part five of Article 21 of this Law — all social services are provided to these categories. Other categories of persons are provided with social services related to counseling, shelter provision, representation of interests, sign language interpretation, resilience development, as well as emergency (crisis) social services. Information on social service providers is contained in the Register of Social Service Providers and Recipients. The Register of Social Service Providers and Recipients is an automated information and communication system designed for the collection, registration, accumulation, storage, use, anonymization, and destruction of data on social service providers and recipients as defined by this Law. The Register consists of sections on social service providers, separately on individuals providing social care services under this Law without conducting entrepreneurial activity, and on social service recipients.

Information on the respective social service providers is available at: <https://www.ioc.gov.ua/en/analytics/nadavachiv-sotsialnykh-posluh>

It should be emphasized that the funding of social service providers of communal ownership is carried out from the budgets of village, settlement, and city territorial communities (Article 89 of the Budget Code of Ukraine).

However, when necessary, social services may involve providers of private ownership (through social procurement, public-private partnerships, competitions for social projects, social programs, etc.) and/or under agreements with authorized bodies (regional, Kyiv, and Sevastopol city state administrations; district state administrations in the cities of Kyiv and Sevastopol; executive bodies of village, settlement, and city councils). It should be noted that decisions to refuse the provision of social services may be appealed administratively in accordance with the Law of Ukraine “On Administrative Procedure” and/or brought before an administrative court.

Since the beginning of the full-scale armed aggression, the issue of employment of persons with disabilities and internally displaced persons has become particularly



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relevant. This problem has significantly intensified, especially in communities located near areas of active hostilities. Facilitating the reintegration of certain categories of citizens (persons with disabilities, older persons, internally displaced persons, and veterans) into the labour market contributes to maintaining their economic participation and social inclusion.

In order to create favourable conditions for the employment of persons with disabilities and to introduce incentive mechanisms for employers, the Verkhovna Rada of Ukraine adopted the Law of Ukraine of 15 January 2025 No. 4219-IX “On Amendments to Certain Legislative Acts of Ukraine Regarding Ensuring the Right of Persons with Disabilities to Work” (hereinafter – Law No. 4219), which entered into force on 1 January 2026. The Law revised the rules for fulfilling employment quotas for persons with disabilities and established uniform legal obligations for both private and public sector employers.

The Law also provides for mandatory social support services for persons with disabilities (including workplace assistance, personal assistance, sign language interpretation, and other services) as part of the employment process, as well as the implementation by employers of reasonable accommodation measures to ensure equal conditions for employment, work performance, vocational training, and career advancement.

For the implementation of the rights and freedoms of persons with disabilities guaranteed by the Constitution of Ukraine, national legislation, and international treaties, and to prevent discrimination, the Cabinet of Ministers of Ukraine adopted Resolution No. 1673 of 17 December 2025 “On Approval of the Principles, Criteria, and Limits of Reasonable Accommodation and Universal Design.” This resolution establishes that such principles, criteria, and limits apply across healthcare, social services, education, employment, and other spheres of public life.

Furthermore, in implementation of Law No. 4219, the Cabinet of Ministers adopted Resolution No. 1672 of 17 December 2025 and Resolution No. 268 of 25 February 2026, regulating indicators for payment of the contribution supporting employment of persons with disabilities and the procedure for calculating the average monthly wage for the purpose of determining this contribution.

In addition, pursuant to Cabinet of Ministers Resolution No. 1170 of 17 September 2025, amendments were introduced to the procedure for providing housing assistance to internally displaced persons. A supplementary payment has been introduced for IDPs who, during a six-month period of receiving assistance, were employed or engaged in entrepreneurial or independent professional activity.

This supplementary payment is granted upon confirmation of such activity in the final month of the six-month period. Confirmation may be provided through data on mandatory payments contained in the Register of Insured Persons of the State Register of Mandatory State Social Insurance, an employer certificate confirming payment of the unified social contribution, or a copy of a tax declaration accepted by the State Tax Service of Ukraine. The amount of the supplementary payment is UAH 3,000 for persons with disabilities and children, and UAH 2,000 for other categories of recipients.



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The Law of Ukraine "On State Financial Guarantees of Medical Service to the Population" stipulates that, under the medical guarantees program, the state guarantees to citizens, foreigners, and stateless persons permanently residing in Ukraine, as well as to persons recognized as refugees or persons in need of subsidiary protection, full payment from the State Budget of Ukraine for the medical services and medications they require, related to the provision of:

- 1) emergency medical care;
- 2) primary medical care;
- 3) specialized medical care (including psychiatric care);
- 4) palliative care;
- 5) health rehabilitation;
- 6) medical care for children under 16 years of age;
- 7) medical care related to pregnancy and childbirth;
- 8) services for assessing a person's daily functioning.

Article 19

The right of migrant workers and their families to protection and assistance

With a view to ensuring the effective exercise of the right of migrant workers and their families to protection and assistance in the territory of any other Party, the Parties undertake:

1. to maintain or to satisfy themselves that there are maintained adequate and free services to assist such workers, particularly in obtaining accurate information, and to take all appropriate steps, so far as national laws and regulations permit, against misleading propaganda relating to emigration and immigration;
2. to adopt appropriate measures within their own jurisdiction to facilitate the departure, journey and reception of such workers and their families, and to provide, within their own jurisdiction, appropriate services for health, medical attention and good hygienic conditions during the journey;
3. to promote co-operation, as appropriate, between social services, public and private, in emigration and immigration countries;
4. to secure for such workers lawfully within their territories, insofar as such matters are regulated by law or regulations or are subject to the control of administrative authorities, treatment not less favourable than that of their own nationals in respect of the following matters:
 - a remuneration and other employment and working conditions;
 - b membership of trade unions and enjoyment of the benefits of collective bargaining;
 - c accommodation;
5. to secure for such workers lawfully within their territories treatment not less favourable than that of their own nationals with regard to employment taxes, dues or contributions payable in respect of employed persons;



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6. to facilitate as far as possible the reunion of the family of a foreign worker permitted to establish himself in the territory;

7. to secure for such workers lawfully within their territories treatment not less favourable than that of their own nationals in respect of legal proceedings relating to matters referred to in this article;

8. to secure that such workers lawfully residing within their territories are not expelled unless they endanger national security or offend against public interest or morality;

9. to permit, within legal limits, the transfer of such parts of the earnings and savings of such workers as they may desire;

10. to extend the protection and assistance provided for in this Article to migrant workers engaged in self-employed activities, insofar as such provisions are applicable;

11. to promote the teaching of the national language of the host State or, where there is more than one, one of such languages, to migrant workers and members of their families;

12. to promote, as far as practicable, the teaching of the mother tongue of migrant workers to their children.

Territorial bodies and subdivisions of the State Migration Service of Ukraine (SMS) provide, on a permanent and free-of-charge basis, consultations on administrative services, comprehensive information on which (including grounds, required documents, timeframes, fees, and grounds for refusal) is published on the official website of the SMS, in particular in the sections “Services” relating to the issuance of documents for Ukrainian citizens travelling abroad and the documentation of foreigners and stateless persons.

Pursuant to Article 48 of the Law of Ukraine “On Civil Service,” SMS personnel undergo annual professional training.

Article 36 of the Law of Ukraine “On Media” establishes a prohibition on the dissemination of materials containing incitement to hostility, hatred, or discrimination, thereby ensuring compliance with professional standards and the prevention of hate speech.

Within the competence of the Ministry of Culture, measures are implemented to foster a pluralistic media environment in accordance with the standards of the Council of Europe and the European Union, including support for journalists and the safeguarding of their labour rights as part of the implementation of the European Social Charter.

On 14 July 2025, Law No. 4016-IX entered into force, introducing mandatory insurance for journalists and media professionals working in areas of hostilities. Within the framework of the Council of Europe project “Protection of Freedom of Expression and Freedom of Media in Ukraine – Phase II” (2023–2026), efforts are underway to harmonize legislation, enhance media resilience, and promote media literacy. A Roadmap, approved by Order of the Ministry of Culture and Information Policy No. 451 of 28 June 2024, is being implemented, providing for the restoration of the media space, institutional strengthening, and countering disinformation.



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In October 2023, the Council of Europe campaign “Journalists Matter” was launched in Riga; in Ukraine, its implementation is ensured by a Coordination Committee established by Order No. 264 of 8 April 2024 (as amended by Order No. 30 of 20 January 2025), and on 28 August 2024 an Operational Plan for its implementation was approved. Supervisory functions in the media sphere, in accordance with Article 6 of the Law of Ukraine “On Media,” are exercised by the National Council of Ukraine on Television and Radio Broadcasting, which in March 2026 published recommendations on preventing hate speech based on European standards and national legislation.

Pursuant to Article 9 of the Law of Ukraine “On the Legal Status of Foreigners and Stateless Persons,” foreigners and stateless persons enter Ukraine on the basis of a valid passport document and a visa, unless otherwise provided by legislation or international treaties of Ukraine, with the exception of persons applying for recognition as refugees or as persons in need of complementary or temporary protection or asylum.

Within the competence of the State Migration Service of Ukraine, it is established that, in accordance with paragraph one of part four of Article 5 of the said Law, obtaining a temporary residence permit for the purpose of employment requires, *inter alia*, the submission of a valid health insurance policy.

According to the Procedure approved by Resolution of the Cabinet of Ministers of Ukraine No. 121 of 19 March 2014, medical care for foreigners and stateless persons temporarily staying or residing in Ukraine is provided on a fee-paying basis, unless otherwise stipulated by international treaties or laws of Ukraine.

At the same time, pursuant to Article 3 of the Law of Ukraine “On Emergency Medical Care,” every person within the territory of Ukraine, regardless of legal status, is entitled to free, accessible, timely, and quality emergency medical care, including the right to request such care or to apply independently to a healthcare institution.

Legislation prohibits refusal to provide such care or the creation of obstacles to its provision, and medical personnel are obliged to deliver it from the moment of request or admission of the person. Accordingly, foreigners, stateless persons, and migrants, including those with an irregular status, are guaranteed access to free emergency medical care without any discrimination.

An analysis of responses from foreign diplomatic missions of Ukraine (hereinafter – FDMs) indicates that, as of February–March 2026, there is no unified centralized system for the exchange of information between social services of Ukraine and those of host countries of Ukrainian nationals. Most FDMs note the absence of a specialized mechanism for supporting emigrants, their adaptation, and maintaining links with families in Ukraine; cooperation is carried out on a working basis through consular channels, official requests, inter-agency contacts, and international legal mechanisms.

Such cooperation is predominantly sector-specific and relates to pensions, social insurance, confirmation of employment records, and certain benefits. The most formalized mechanisms are in place with Spain and Portugal, and, to a lesser extent, with the Czech Republic, Latvia, Hungary, and Georgia; however, they do not provide comprehensive social support for migrants.



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The most developed cooperation is observed in the field of child protection, particularly within the framework of the Hague Conventions of 1980, 1996, and 2007, where designated central authorities and established channels for the exchange of information operate with regard to guardianship, determination of a child's place of residence, recovery of maintenance, and return of children, thereby effectively forming the core of international social exchange.

Certain countries demonstrate more advanced approaches: Estonia through digital exchange and the DT4UA project; Poland through practical inter-institutional coordination (including a telephone centre at the Embassy, online meetings, and support for children and persons with special needs); and Italy through enhanced state coordination of assistance following 2022, although not formalized as a permanent centralized mechanism.

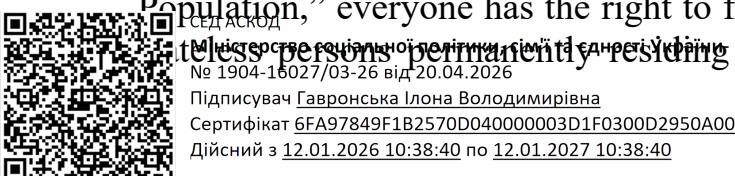
At the same time, the effectiveness of such exchange largely depends on the administrative model of host countries and data protection regimes: in decentralized countries such as Austria, Switzerland, Bosnia and Herzegovina, and, in part, the United Kingdom, the absence of a single coordination centre complicates interaction, while in Denmark and the Netherlands additional constraints arise from strict personal data processing rules.

In summary, the existing system is fragmented, case-based, and reactive in nature, relying on a combination of bilateral agreements in the field of social security, legal assistance mechanisms, consular support, and specialized procedures in child-related matters.

Article 36 of the Constitution of Ukraine and Article 6 of the Law of Ukraine “On Trade Unions, Their Rights and Guarantees of Activity” guarantee the right of citizens to participate in trade unions, as well as to establish and operate them without prior authorization, whereas foreign nationals and stateless persons may not establish trade unions but may join them in accordance with their statutes. Pursuant to Article 7 of the said Law, trade union membership may include employees, self-employed persons, and students; under parts two and three of Article 19, trade unions represent and protect collective interests of employees irrespective of membership, and individual interests of their members. Article 5 of the Law prohibits discrimination on the grounds of trade union membership, while Article 9 of the Law of Ukraine “On Collective Agreements and Accords” provides that the provisions of collective agreements apply to all employees irrespective of union membership and are binding on the parties.

Pursuant to Article 3 of the Law of Ukraine “On the Legal Status of Foreigners and Stateless Persons,” foreigners and stateless persons lawfully staying in Ukraine enjoy the same rights and freedoms as citizens of Ukraine and are obliged to comply with the Constitution and laws of Ukraine; all persons under the jurisdiction of Ukraine have the right to recognition of their legal personality and fundamental rights and freedoms.

According to Article 3 of the Law of Ukraine “On Employment of the Population,” everyone has the right to freely chosen employment, and foreigners and stateless persons permanently residing in Ukraine, recognized as refugees, granted



asylum, complementary or temporary protection, or an immigration permit, have the right to work under the same conditions as citizens of Ukraine. Persons arriving for employment for a fixed term are employed on the basis of a work permit, unless otherwise provided by legislation or international treaties of Ukraine. At the same time, employment of foreigners and stateless persons included in the list of persons associated with terrorist activities or subject to sanctions under the Law of Ukraine “On Sanctions” is prohibited.

Article 11 of the Law of Ukraine “On Employment of the Population” establishes state guarantees of protection against discrimination in employment on grounds including race, colour, political and religious beliefs, sex, gender identity, sexual orientation, age, health status, disability, origin, place of residence, trade union membership, and other characteristics unrelated to the nature of the work. Article 13 of the same Law provides for the right of everyone to challenge decisions, actions, or omissions of public authorities, employers, or officials that have resulted in a violation of the right to employment.

Pursuant to Article 4 of the Law of Ukraine “On the Basic Principles of Housing Policy,” housing policy is based on the principles of fairness and equal access to housing, including the prohibition of discrimination, equal treatment of all persons, identification of categories entitled to state support, and ensuring the realization of the right to housing with due regard to the balance of rights and obligations of the parties to housing relations.

Ukrainian legislation is based on the general approach that access to positions involving the exercise of state functions and public authority may be restricted by the requirement of Ukrainian citizenship, due to the need to ensure sovereignty, security, and the proper performance of public functions.

At the same time, pursuant to Article 26 of the Constitution of Ukraine and Article 3 of the Law of Ukraine “On the Legal Status of Foreigners and Stateless Persons,” foreigners and stateless persons lawfully staying in Ukraine enjoy the same rights and freedoms in the field of employment as citizens of Ukraine, except as otherwise provided by law.

General guarantees of equality and non-discrimination are enshrined in Article 21 of the Labour Code of Ukraine and Article 11 of the Law of Ukraine “On Employment of the Population,” which prohibit any form of direct or indirect discrimination on a broad range of grounds unrelated to the nature of the work, and ensure equal access to employment, proper working conditions, and remuneration not below the statutory minimum.

Pursuant to Article 22 of the Labour Code of Ukraine, unjustified refusal to hire is prohibited, and any restrictions may be established solely on the basis of professional requirements (such as age, education, or health condition).

The Law of Ukraine “On Employment of the Population” defines the legal status of foreign employees and provides that foreigners and stateless persons permanently residing in Ukraine, holding refugee status, granted asylum, complementary or temporary protection, or an immigration permit, enjoy the right to employment on an



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equal basis with citizens of Ukraine. Persons arriving for fixed-term employment work on the basis of a work permit in accordance with Article 42 of this Law.

At the same time, restrictions apply to persons associated with terrorist activities or subject to sanctions under the Law of Ukraine “On Sanctions.” State supervision over compliance with employment legislation is exercised by the State Labour Service, including through inspection visits concerning discrimination, unlawful dismissal, or refusal to hire.

Certain non-discrimination guarantees also extend to recruitment practices: pursuant to Article 24¹ of the Law of Ukraine “On Advertising,” it is prohibited to include discriminatory requirements in job vacancies, and violations entail a fine amounting to ten times the minimum wage. The State Employment Service continuously monitors vacancies, rejects advertisements containing discriminatory elements, and informs employers of the need to remedy such violations.

As an example of a specific restriction on access to public service positions, pursuant to Article 49 of the Law of Ukraine “On the National Police,” service in the police is reserved for citizens of Ukraine, due to the exercise of law enforcement functions and the possession of public authority. At the same time, migrants may participate in cooperation programmes, training, and public initiatives aimed at interaction with the police.

In order to ensure non-discriminatory access to services and the protection of human rights, the National Police of Ukraine participates in the implementation of the “Roadmap on the Rule of Law” (Q4 2025–2027), conducts information campaigns, cooperates with civil society organizations and international partners, organizes training activities for personnel on gender-sensitive and non-discriminatory approaches, and monitors manifestations of xenophobia and racism.

Additionally, pursuant to the Law of Ukraine No. 4730-IX of 17 December 2025, the procedure for obtaining temporary residence permits has been simplified for foreigners performing military service under contract in the Armed Forces of Ukraine, the State Special Transport Service, and the National Guard of Ukraine.

Furthermore, an important element in ensuring the rights of migrants is the system of free legal aid. Within this framework, in September 2025 a training was conducted on the topic “The Principle of Non-Refoulement. The Case-Law of the European Court of Human Rights on Forced Return, Expulsion, and Deprivation of Liberty for the Purpose of Enforcing Deportation Decisions,” and a дистанційний course entitled “Legal Assistance to Stateless Persons” was developed, which was completed by 325 participants.

In 2025, an information and awareness-raising campaign was implemented, within which 90 informational publications were issued, with a total number of views exceeding 246,800, thereby contributing to increased awareness of the rights of stateless persons and refugees and the mechanisms for their protection. Taken together, these measures ensure a balance between justified restrictions on access to certain positions and guarantees of equality and non-discrimination in the field of employment.

The taxation of income of non-resident individuals is regulated by Section IV of the Tax Code of Ukraine. Pursuant to paragraph 162.1 of Article 162, taxpayers include



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non-resident individuals receiving income from sources in Ukraine, while the taxable object is their total monthly (annual) income (subparagraph 163.2.1 of Article 163).

According to paragraph 170.10.1 of Article 170, such income is taxed in accordance with the rules and rates applicable to residents, subject to specific provisions for non-residents. Under paragraph 167.1 of Article 167, the personal income tax rate amounts to 18 per cent of the taxable base, including in respect of wages and other payments under employment and civil law contracts.

Where income is paid to a non-resident by a resident legal entity or a self-employed individual, such resident acts as a tax agent pursuant to paragraph 170.10.3 of Article 170 and is obliged to withhold tax, indicate the applicable rate in the contract, and ensure the assessment, withholding, and remittance of the tax in accordance with Article 168 of the Code.

Additionally, pursuant to paragraph 16¹ of Subsection 10 of Section XX “Transitional Provisions” of the Code, a military levy has been introduced pending the adoption by the Verkhovna Rada of Ukraine of a decision on the completion of the reform of the Armed Forces of Ukraine. The taxpayers are persons defined in paragraph 162.1 of Article 162, and the taxable object comprises the income specified in Article 163 of the Code.

The rate of the military levy, in accordance with paragraph 1.3 of the said subsection, is 5 per cent of the taxable base, and it is assessed and paid by the tax agent together with personal income tax. At the same time, the provisions of international treaties on the avoidance of double taxation do not apply to the military levy.

At the same time, pursuant to paragraph 3.2 of Article 3 of the Tax Code of Ukraine, where an international treaty of Ukraine, consent to be bound by which has been granted by the Verkhovna Rada of Ukraine, establishes different taxation rules, the provisions of such treaty shall prevail.

The procedure for their application is defined in Article 103 of the Code, which provides for the possibility of full or partial exemption from taxation or the application of a reduced tax rate, provided that the non-resident is the beneficial owner (actual recipient) of the income and a resident of a country with which Ukraine has concluded the relevant international treaty. For this purpose, the non-resident must submit to the tax agent a certificate of tax residence issued by the competent authority of the relevant State, duly executed, legalized, and translated in accordance with legal requirements (paragraphs 103.2, 103.4, and 103.5 of Article 103).

In the absence of such a certificate, the income shall be taxed on general grounds in accordance with paragraph 103.10 of Article 103 of the Code.

Labour relations of foreigners working in Ukraine are governed by the Law of Ukraine No. 2709-IV of 23 June 2005 “On Private International Law,” in particular Article 54 thereof, which defines the cases in which Ukrainian law does not apply, namely where foreigners are employed within diplomatic missions of foreign States or international organizations, or where employment contracts are concluded outside Ukraine with foreign employers, unless otherwise provided by international treaties of Ukraine. At the same time, pursuant to the Fundamentals of Legislation of Ukraine on



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nationals residing in Ukraine are entitled to social insurance on general grounds, unless otherwise provided by legislation or international treaties.

Thus, the legal framework combines general rules on the taxation of non-residents' income, mechanisms for the application of international treaties, and specific features of the regulation of labour and social rights of foreigners in Ukraine.

Pursuant to paragraph 3 of part one of Article 1 of the Law of Ukraine "On the Legal Status of Foreigners and Stateless Persons," family reunification means the entry into and temporary or permanent residence in Ukraine of family members of a foreigner or stateless person lawfully residing in Ukraine, who can provide documentary evidence of sufficient financial means to support such family members in Ukraine, for the purpose of family cohabitation, irrespective of whether the family relationship arose before or after the arrival of the foreigner or stateless person in Ukraine.

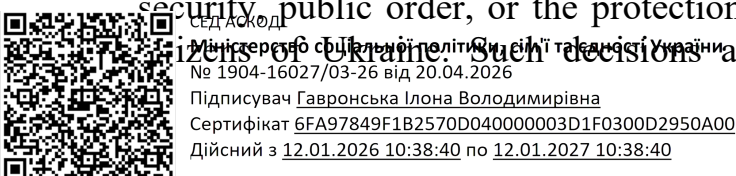
According to part fifteen of Article 4 of the same Law, foreigners and stateless persons arriving for the purpose of family reunification with other foreigners holding temporary residence permits (e.g., for employment or study) are issued a temporary residence permit valid for one year, with the possibility of renewal upon expiry.

Furthermore, pursuant to paragraph 6 of part two of Article 4 of the Law of Ukraine "On Immigration," an application for an immigration permit may be submitted by the spouse of an immigrant (provided the marriage has lasted more than two years), their children under 18 years of age, and their dependent parents, who are considered family members under the law of the country of origin. On the basis of such a permit, a permanent residence permit valid for ten years is issued, with the possibility of renewal upon expiry. Together with other documents, proof of sufficient financial means of the receiving party and documents confirming residence in Ukraine must be submitted.

An immigration permit or a temporary or permanent residence permit may be refused where false or forged documents have been submitted, application deadlines have been violated, there is evidence of non-compliance by the foreigner or stateless person with court decisions or decisions of competent authorities, or where they have outstanding property obligations to the State, individuals, or legal entities, including those arising from previous forced return, expulsion, or readmission, as well as on grounds of national security, public order, or other considerations.

In accordance with the legislation on the legal status of foreigners and stateless persons, where family members of a foreigner include minors, such persons may be expelled together with the foreigner in the event of a decision on forced expulsion.

At the legislative level, there is no explicit prohibition on the expulsion of migrants lawfully residing in the territory of Ukraine. Pursuant to Article 26 of the Law of Ukraine "On the Legal Status of Foreigners and Stateless Persons," a foreigner or stateless person may be subject to forced return to the country of origin or a third country if their actions violate Ukrainian legislation on border matters or on the legal status of foreigners and stateless persons, or are contrary to the interests of national security, public order, or the protection of health, rights, and legitimate interests of citizens of Ukraine. Such decisions are taken by the central executive authority



implementing state policy in the field of migration, including combating irregular migration, as well as by the Security Service of Ukraine or border guard authorities. The decision on forced return specifies a period within which the person must leave Ukraine, which shall not exceed 30 days from the date of the decision.

Exceptions include the following:

- pursuant to part eight of Article 26 of the Law, forced return does not apply to foreigners and stateless persons under 18 years of age, to persons covered by the Law of Ukraine “On Refugees and Persons in Need of Complementary or Temporary Protection,” or to persons lacking identity documents required for departure from Ukraine (such persons are detained in accordance with the law for the purposes of identification, documentation, and transfer under international readmission agreements or for forced expulsion);

- pursuant to paragraph two of part one of Article 30 of the Law, a decision on forced expulsion is not adopted with respect to foreigners and stateless persons where the grounds for expulsion are identified at border crossing points during their departure from Ukraine.

The requirement of proportionality, consideration of the personal conduct of the foreigner, and the duration of their stay are not applied when adopting decisions on expulsion. Ukrainian legislation does not provide specific protection against forced return or expulsion for persons who have resided in Ukraine for a prolonged period.

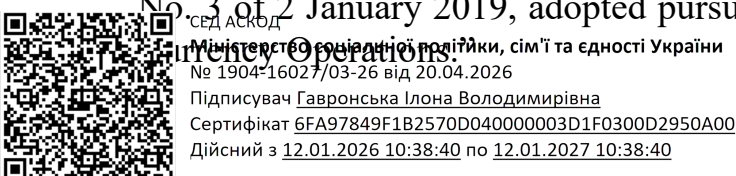
The National Bank of Ukraine, pursuant to Article 7 of the Law of Ukraine “On the National Bank of Ukraine,” by Resolution of the Board No. 18 of 24 February 2022 “On the Operation of the Banking System under Martial Law” (as amended), introduced temporary restrictive measures on cross-border transfers of currency values and foreign exchange operations in order to ensure the stability of the banking system.

For individuals, limits have been established on cash withdrawals: within Ukraine — up to UAH 100,000 per day in both national and foreign currency; outside Ukraine from hryvnia accounts — up to UAH 12,500 (equivalent) per seven calendar days; and from foreign currency accounts abroad — within the equivalent of UAH 100,000 per day.

Payments abroad using electronic payment instruments from hryvnia accounts are limited to UAH 100,000 per calendar month, whereas transactions from foreign currency accounts are permitted without quantitative limits (except in specific cases defined by Resolution No. 18).

In addition, restrictions are imposed on quasi-cash transactions using electronic payment instruments, and the purchase of non-cash foreign currency without supporting documentation is permitted up to UAH 50,000 per calendar month within a single bank. These measures are aimed at minimizing atypical financial transactions and ensuring that the essential needs of the population are met under martial law conditions.

The procedure for the cross-border movement of currency values is defined by the Regulation approved by Resolution of the Board of the National Bank of Ukraine No. 3 of 2 January 2019, adopted pursuant to the Law of Ukraine “On Currency and



Pursuant to Article 8 of this Law, individuals transporting currency values in an amount equal to or exceeding the equivalent of EUR 10,000 at the official exchange rate of the National Bank of Ukraine on the day of movement are required to declare such amounts in writing to customs authorities, whereas amounts below this threshold may be transported without declaration. According to Regulation No. 3, individuals declare cash currency and banking metals in accordance with procedures established by the Cabinet of Ministers of Ukraine.

Additionally, resident individuals are required to possess supporting documents confirming withdrawal of funds from their own accounts, valid for 90 days, in accordance with Regulation approved by Resolution of the Board of the National Bank of Ukraine No. 5 of 2 January 2019. Procedures for the movement of currency values and customs clearance are carried out in accordance with the requirements of Resolution of the Cabinet of Ministers of Ukraine No. 203 of 27 February 2019 “Certain Issues of Cross-Border Movement of Currency Values by Individuals.”

Thus, the current regulatory framework combines wartime currency restrictions with established rules for the declaration and control of cross-border movement of currency values.

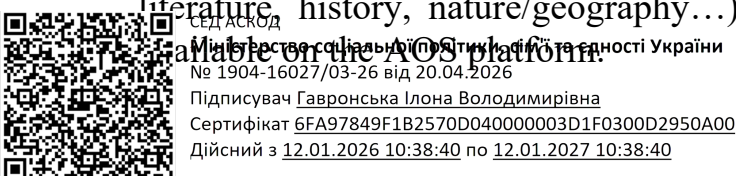
Pursuant to the Law of Ukraine “On Ensuring the Functioning of the Ukrainian Language as the State Language,” the Ukrainian language is mandatory in public spheres and education, while Article 3 of the Law of Ukraine “On Education” guarantees everyone the right to quality and accessible education regardless of any grounds.

According to paragraph 2 of Article 4 of the Law of Ukraine “On Higher Education,” foreigners and stateless persons, including those permanently residing in Ukraine or holding refugee status or the status of persons in need of complementary protection, have the right to obtain higher education on an equal basis with citizens of Ukraine, including at the expense of the State or local budgets.

Instruction in the Ukrainian language for foreigners is provided through state, university, and private programmes, including those offered by Taras Shevchenko National University of Kyiv and the Ukrainian Catholic University (UCU).

In order to ensure access to education for migrant children in general secondary education institutions, individual and group classes, consultations with teachers and psychologists, as well as individualized educational trajectories are organized, including through the use of resources of the All-Ukrainian Online School (AOS), which hosts educational materials and video lessons. Assessment is carried out in accordance with criteria approved by orders of the Ministry of Education and Science, with ongoing monitoring of academic performance.

By Order of the Ministry of Education and Science No. 701 of 16 May 2024, Recommendations on the use of modified curricula in the Ukrainian language, Ukrainian literature, history of Ukraine, and geography for students who have missed schooling or studied under other programmes were approved; corresponding educational content and an online course entitled “movA moYA (from A to Z: literature, history, nature/geography...)” have also been developed, with materials



Additionally, electronic textbooks for grades 1–11 are available on the resources of the State Scientific Institution “Institute for the Modernization of Education Content” and the State Institution “Ukrainian Institute for Education Development.” For children who have not studied within the Ukrainian education system, model programmes entitled “Integrated Course of Ukrainian Studies Component ‘I Learn the State Language’ (grades 1–4),” “Integrated Course of Ukrainian Language and Literature ‘I Learn the State Language’ (grades 5–9),” and “Integrated Course ‘Ukrainian Language and Literature’ (grades 5–9, 10–11)” were approved by Order of the Ministry of Education and Science No. 1192 of 28 August 2025.

With a view to promoting the Ukrainian language, the Ministry of Education and Science has developed a draft Standard of Proficiency in Ukrainian as a Foreign Language for school-age children, entitled “Ukrainian as a Foreign Language for School-Age Children. General Proficiency Levels A1–B2,” which provides for the establishment of unified state requirements for language proficiency levels, the definition of learning outcomes, the harmonization of educational approaches, the introduction of certification, and the ensuring of international recognition of language certificates.

Article 25

The right of workers to the protection of their claims in the event of the insolvency of their employer

With a view to ensuring the effective exercise of the right of workers to the protection of their claims in the event of the insolvency of their employer, the Parties undertake to ensure that workers’ claims arising from employment contracts or employment relationships are guaranteed by a guarantee institution or by any other effective form of protection.

The issue of legislative regulation of mechanisms for guaranteeing the payment of wage arrears in the event of employer insolvency has remained relevant for a considerable period and has not undergone significant changes since 2020. Despite the existence of relevant legislative initiatives and the continuation of efforts to further develop them, a systemic solution in this area remains under consideration.

The Verkhovna Rada of Ukraine has registered the draft Law of Ukraine “On Amendments to Certain Laws of Ukraine on Strengthening the Protection of Employees’ Claims for the Payment of Wage Arrears, Including in Cases of Employer Insolvency” (Reg. No. 9510 of 19 July 2023), which provides for enhanced protection of employees’ claims for the payment of wage arrears, including in cases of employer insolvency.

In particular, the draft law envisages the establishment of a legislative framework for the creation of a guarantee institution intended to satisfy the monetary claims of employees in the event of employer insolvency.

As of now, meetings of the working group are ongoing in preparation for the second reading of the draft law on amendments to certain laws of Ukraine concerning



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the strengthening of the protection of employees' claims for the payment of wage arrears, including in cases of employer insolvency.

Article 31 **The right to housing**

With a view to ensuring the effective exercise of the right to housing, the Parties undertake to take measures designed:

3. to make the price of housing accessible to those without adequate resources.

For a long time, Ukraine's housing policy was based on an outdated model, specifically the provisions of the 1983 Housing Code of the Ukrainian SSR, which no longer reflected contemporary socioeconomic conditions.

The system was characterized by inefficiency, persistent housing waiting lists, underdeveloped rental markets, and the absence of a comprehensive approach to providing housing for citizens. Consequently, there was a clear need to reform legislation and develop a new national housing policy aligned with European standards and focused on effectively ensuring the human right to housing.

The Law of Ukraine "On the Basic Principles of Housing Policy," adopted in 2026, introduces a systematic approach to addressing housing issues and provides for a transition from an outdated model of housing allocation to modern mechanisms, such as the development of rental and social housing, state financial support (mortgages, subsidies), the creation of a unified housing registry, and the involvement of private investors.

The law also prioritizes support for vulnerable groups, including low-income individuals, internally displaced persons, and citizens whose homes have been destroyed. In this way, it lays the foundation for long-term housing reform, the effectiveness of which will depend on proper implementation and funding.

To ensure that low-income individuals have access to housing in Ukraine, a comprehensive set of programs, measures, and legislative changes has been established under the Law of Ukraine "On the Basic Principles of Housing Policy." First and foremost, this involves the development of a social housing stock, which is provided on preferential terms or at prices below market rates.

State support mechanisms are being introduced—preferential mortgage lending, partial compensation for housing costs or rent, and rent-to-own arrangements. A key innovation is the creation of a unified information and analytical housing system that ensures transparent tracking of individuals in need of housing and the fair distribution of state assistance. In addition, the plan calls for engaging the private sector through public-private partnerships to build affordable housing, developing a regulated rental market that protects tenants' rights, and implementing special support programs for the most vulnerable groups—low-income families, internally displaced persons, and citizens whose homes have been destroyed.

Currently, government policy on providing housing to low-income individuals encompasses several key areas, as outlined in relevant laws and regulations:



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compensation instruments – the “YeVidnovlennia” program; housing restoration – the HOPE program;

financial and credit instruments – the programs “Provision of Preferential Long-Term State Loans to Internally Displaced Persons, Participants in the Anti-Terrorist Operation (ATO), and/or Participants in the Joint Forces Operation (JFO) for the Purchase of Housing”; “Provision of Preferential Mortgage Loans to Internally Displaced Persons”; “Preferential state lending to individual rural developers for the construction (reconstruction) and purchase of housing”; social housing – pilot projects implemented under Resolutions of the Cabinet of Ministers of Ukraine No. 796 of July 2, 2025, and No. 814 of July 7, 2025; subsidized rent – a pilot project on subsidized rent (implemented by the Ministry of Social Policy under Resolution No. 1225 of the Cabinet of Ministers of Ukraine dated October 25, 2024).

The development of social housing in Ukraine is identified as one of the key priorities of the new housing policy, as enshrined in the Law of Ukraine “On the Basic Principles of Housing Policy.” Such housing stock will be created using state and local budgets, through the construction of new housing, the renovation of existing housing stock, and by attracting private investors through public-private partnership mechanisms.

Social housing refers to residential units provided to citizens on preferential terms—primarily for rent at affordable rates. This housing stock will be managed by specialized housing operators, and allocation will be based on transparent criteria through unified registries.

At the same time, the adequacy of social housing funds remains a challenge. The current supply of such housing in Ukraine is limited and does not meet the actual needs of the population, especially given the consequences of the war, internal displacement, and the growing number of low-income individuals. The new legislation establishes mechanisms for the gradual expansion of this housing stock; however, its effectiveness will depend on the level of funding, the engagement of communities and the private sector, as well as the speed of implementation of relevant programs. Therefore, in practice, ensuring an adequate supply of social housing is viewed as a long-term national priority.

In addition, several experimental projects aimed at creating social housing have been launched: a pilot project (Resolution of the Cabinet of Ministers of Ukraine No. 796 dated July 1, 2025) supported by the EIB and the EC for the construction of social housing (total cost of 400 million euros, first phase of 100 million euros) (loan/grant). Loan obligations are borne by local governments; implementation of a number of social housing construction projects has begun: Bila Tserkva (Mariupol Project, Resolution of the Cabinet of Ministers of Ukraine No. 814 dated July 7, 2025), the village of Hoshcha in Rivne Oblast (Bakhmut Project), and the village of Myronivka in Kyiv Oblast (public-private partnership project).

Given the extensive damage to the housing sector caused by the war, the government is developing comprehensive programs and strategies to provide housing for people who have lost their homes or lack access to them due to temporary occupation. One of the key areas is the implementation of compensation mechanisms **damaged and destroyed housing**, specifically in the form of monetary payments or



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through the provision of housing certificates (eRecovery). Digitalization plays an important role—a registry of damaged and destroyed property has been established, ensuring transparency and oversight of aid distribution.

Last year, a new program was launched (Resolution of the Cabinet of Ministers of Ukraine No. 1176 of September 22, 2025) aimed at providing assistance to resolve housing issues for certain categories of internally displaced persons who resided in the temporarily occupied territory by offering housing vouchers with a face value of 2 million hryvnias.

Currently, two categories of internally displaced persons are eligible to join the program:

- combatants as defined by paragraphs 19–25 of Part 1 of Article 6 of the Law of Ukraine “On the Status of War Veterans and Guarantees of Their Social Protection”;
- persons with disabilities resulting from the war, as defined in paragraphs 11–16 of Part 2 of Article 7 of the Law of Ukraine “On the Status of War Veterans and Guarantees of Their Social Protection.”

To prevent excessive waiting times for housing, Ukraine’s new housing policy calls for a shift toward more flexible and targeted allocation mechanisms. In particular, a unified housing information and analytics system is being introduced, which will enable transparent tracking of individuals in need of housing, determine their priorities, and automate the process of allocating assistance.

The housing benefits system in Ukraine is designed to protect low-income individuals and provides state support in various forms depending on income level and living circumstances. The main tool is housing subsidies—targeted non-cash assistance for paying for housing and utility services, which helps reduce the financial burden on households. In addition, compensation for housing rental costs is provided, which is particularly relevant for internally displaced persons and low-income families.



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