

UAE Labour Law Compliance Checklist

Federal Decree-Law No. 33 of 2021 | GPSA · NAFIS · WPS · EOSG | Arseel Nasher — Certified UAE Labour Law Professional

■ Based on UAE Federal Decree-Law No. 33 of 2021 and Cabinet Resolution No. 1 of 2022 implementing regulations. This checklist should be completed by a certified HR professional. Conduct annually or whenever significant workforce or legislative changes occur.

AUDIT DETAILS

Organization		Auditor	
Audit Date		Next Audit Due	
Total Employees		HR Representative	

1. EMPLOYMENT CONTRACTS

✓	Compliance Requirement	Status	Gap / Action
■	All employees on fixed-term contracts (unlimited contracts abolished Feb 2022)	■ Compliant ■ Gap	
■	Contracts in Arabic — translated copy provided in employee's language if required	■ Compliant ■ Gap	
■	All contracts registered with MOHRE (Ministry of Human Resources & Emiratisation)	■ Compliant ■ Gap	
■	Contracts specify: role, salary, working hours, notice period, leave entitlement	■ Compliant ■ Gap	
■	Salary amendments documented with signed mutual written agreement	■ Compliant ■ Gap	
■	Non-compete clauses limited to legally permitted scope (max 2 years, same geography)	■ Compliant ■ Gap	

2. WORKING HOURS & OVERTIME

✓	Compliance Requirement	Status	Gap / Action
■	Standard working hours do not exceed 8 hours/day or 48 hours/week	■ Compliant ■ Gap	
■	Ramadan working hours reduced by 2 hours/day for Muslim employees	■ Compliant ■ Gap	
■	Overtime rate paid at 1.25x basic hourly rate	■ Compliant ■ Gap	
■	Overtime between 9PM–4AM paid at 1.5x basic hourly rate	■ Compliant ■ Gap	
■	Attendance and overtime records maintained and accessible for audit	■ Compliant ■ Gap	

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3. LEAVE ENTITLEMENTS

✓	Compliance Requirement	Status	Gap / Action
■	Annual leave: minimum 30 calendar days per year after completion of 1 year	☐ Compliant ☐ Gap	
■	Sick leave: 15 days full pay / 30 days half pay / 45 days unpaid per year	☐ Compliant ☐ Gap	
■	Maternity leave: 60 days (45 days full pay + 15 days half pay)	☐ Compliant ☐ Gap	
■	Paternity leave: 5 working days within 6 months of birth/adoption	☐ Compliant ☐ Gap	
■	Bereavement leave: 5 days (first-degree relatives), 3 days (other relatives)	☐ Compliant ☐ Gap	
■	Study leave: 10 days per year for employees enrolled in UAE accredited university	☐ Compliant ☐ Gap	
■	UAE Public holidays observed per official government gazette	☐ Compliant ☐ Gap	
■	Leave balances tracked — excess leave governed by approved policy	☐ Compliant ☐ Gap	

4. END OF SERVICE GRATUITY (EOSG)

✓	Compliance Requirement	Status	Gap / Action
■	EOSG calculated correctly: 21 calendar days/year (Years 1–5), 30 calendar days/year (Year 6+)	☐ Compliant ☐ Gap	
■	Calculation based on LAST BASIC SALARY only (not total package or other benefits)	☐ Compliant ☐ Gap	
■	EOSG capped at no more than 2 years total basic salary	☐ Compliant ☐ Gap	
■	EOSG provisions tracked in HRMS/payroll system and financially provisioned	☐ Compliant ☐ Gap	
■	EOSG paid in full within 14 days of last working day	☐ Compliant ☐ Gap	

5. WAGES PROTECTION SYSTEM (WPS)

✓	Compliance Requirement	Status	Gap / Action
■	All salaries paid through WPS-approved channels (bank or exchange house)	☐ Compliant ☐ Gap	
■	Salaries paid within 10 days of scheduled payment date	☐ Compliant ☐ Gap	

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✓	Compliance Requirement	Status	Gap / Action
■	All employees enrolled in WPS system with correct salary details	☐ Compliant ☐ Gap	
■	Payslips issued to all employees monthly	☐ Compliant ☐ Gap	
■	WPS compliance reports reviewed monthly by HR/Finance	☐ Compliant ☐ Gap	

■ 6. GPSA / NAFIS / EMIRATISATION

✓	Compliance Requirement	Status	Gap / Action
■	All UAE National employees registered with GPSA (General Pension and Social Security Authority)	☐ Compliant ☐ Gap	
■	GPSA contributions processed monthly: employer 15% + employee 5% of pensionable salary	☐ Compliant ☐ Gap	
■	NAFIS (National Programme for UAE Talent Competitiveness) registration completed	☐ Compliant ☐ Gap	
■	NAFIS wage subsidies and incentives claimed for qualifying Emirati employees	☐ Compliant ☐ Gap	
■	Emiratization targets tracked and reported per MOHRE Tawteen requirements	☐ Compliant ☐ Gap	
■	Emirati employee development plans in place as per Emiratization framework	☐ Compliant ☐ Gap	
■	Emiratization compliance fines risk assessed and mitigated	☐ Compliant ☐ Gap	

■ 7. DISCIPLINARY PROCEDURES & TERMINATION

✓	Compliance Requirement	Status	Gap / Action
■	Written disciplinary policy in place, communicated to all employees, and signed	☐ Compliant ☐ Gap	
■	Investigation conducted and documented before any disciplinary action	☐ Compliant ☐ Gap	
■	Employee given written notice of alleged violation and allowed to respond	☐ Compliant ☐ Gap	
■	Disciplinary outcome communicated in writing with right to escalate	☐ Compliant ☐ Gap	
■	Notice periods per contract and law observed on all terminations	☐ Compliant ☐ Gap	

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✓	Compliance Requirement	Status	Gap / Action
■	Formal termination letter issued with all legal grounds stated	■ Compliant ■ Gap	
■	All final entitlements (EOSG, leave balance, notice) calculated and paid to employees	■ Compliant ■ Gap	
■	Labour complaint procedures known to HR and followed when required	■ Compliant ■ Gap	

■ AUDIT SUMMARY

Section	Items	Compliant	Gaps	Priority Action
Employment Contracts	6			
Working Hours & Overtime	5			
Leave Entitlements	8			
EOSG	5			
WPS	5			
GPSA / NAFIS / Emiratization	7			
Disciplinary & Termination	8			
TOTAL	44			