

Access for domestic workers to labour and social protection: Albania*

Abstract

2023 LFS data suggest that there are around 30,000 domestic workers in Albania. There is no available estimate of the extent of informality in the sector, but this is assumed to be extremely high. The labour code does not provide any reference to domestic workers and nor does the specific legislation on social and health insurance. If domestic workers have a regular working contract, then their social and healthcare contributions are paid and they are covered from these particular schemes, yet remain excluded from other social insurance benefits. However, the contributions level continues to be tied to the 2015 official minimum wage meaning that, when they reach pensionable age, the monthly pension may be even lower than the minimum pension, putting in serious doubt the adequacy of their benefits. To improve social protection and labour rights for domestic workers, it is essential to extend social insurance coverage to all branches, while contributions should be indexed to the official minimum wage. Furthermore, assessing the sector's size and skill needs would help in the development of targeted social protection and upskilling programmes.

Keywords: domestic workers, Albania, labour and social protection, atypical work, regularisation, labour law, minimum wage

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Introduction

At European Union (EU) level, the concept of ‘domestic workers’ has been approached for a decade through the concept of personal and household services (PHS) workers. However, there is currently no agreed methodology for quantifying the number of domestic workers in the EU. Existing research uses different statistical definitions and, therefore, produces different estimates. For example, a study published by the European Labour Authority estimated that there were between 6 million (narrow definition) and 8.8 million (broader definition) people formally employed in the PHS sector in the EU in 2019 (Holubová and Kahancová 2022). Consequently, the statistical definition of domestic work needs to be fine-tuned to allow for the production of consistent estimates of the phenomenon throughout the EU.

Moreover, undeclared work is an overarching issue in the sector in many member states, which undermines the social and labour protection of the domestic workers concerned. According to this same study, the estimated level of undeclared domestic workers in the EU may have been as high as 50% in 2019; thus, the actual number of domestic workers may be much higher than that which can be estimated on the basis of statistical data.¹

In line with the other articles on domestic work contained in this issue of the *SEER Journal*, this contribution builds on the common key definitions and seeks to describe and map domestic work in Albania, including the framework that applies to long-term care (LTC) and the extent of the involvement of migrant workers, especially with regard to labour shortages in the sector. It also discusses the issues raised, including the phenomenon of undeclared work, and highlights the lack of recent reforms and ongoing debates in the country concerning domestic workers. Nevertheless, in spite of this lacuna, the article develops some suggestions for how social protection and labour rights can be improved specifically for domestic workers in Albania.

Mapping

As mentioned above, the number of domestic workers in the EU and their main sociodemographic characteristics are estimated on the basis of the 2023 wave of the EU Labour Force Survey, using a harmonised statistical definition. Accordingly, there are about 4.1 million employed or self-employed domestic workers in the EU, some 2.1% of all people at work and with a share that varies between member states from less than 0.5% to around 4%.

This very small share means that the number of domestic workers in national LFS samples is tiny and that the confidence interval of the various statistical estimates is therefore exceptionally large. As a result, it is important that all these figures are interpreted cautiously, as providing an order of magnitude.

- 1 Holubová and Kahancová claim that, all in all, taking account of both formal and informal work, there may have been between 12.8 million (narrow definition) and 18 million (broader definition) workers in the PHS sector in the EU in 2019. To estimate the scale of undeclared work, they rely primarily on the 2019 Eurobarometer survey 92.1 on the topic.

Using this same definition, and extending the same degree of caution, the 2023 LFS suggests that there are around 30,000 domestic workers in Albania (i.e. around 1% of all workers). In terms of profile (see also the statistical annex):

- a. almost half of domestic workers are aged at least 50; and
- b. almost half of domestic workers had only completed lower secondary education at best.

Legal framework

There is no legal definition of domestic work in Albania. Under taxation procedures,² domestic workers are defined as those employed by household heads in roles such as babysitter, cook, domestic cleaner, housekeeper/administrator, personal assistant for older people, and other similar services (the latter without an explicit definition). Employees who work full-time or part-time as domestic workers in households are mandatorily provided with pension and healthcare coverage.

The labour code of the Republic of Albania does not provide any reference to domestic workers and nor does the specific legislation on social and health insurance. If domestic workers have a regular working contract with a legal entity, then their social and healthcare contributions are paid, and they are covered by these schemes. If they are undeclared workers, then they are excluded.

Nevertheless, although the laws include no provisions on domestic workers, some specific provisions can be found in secondary legislation such as the Decision of the Council of Ministers (DCM) No. 77 'On the obligatory contributions and benefits from the system of social insurance and healthcare'. According to this, a household head who employs a domestic worker has to register with the tax authorities through a simplified procedure, submit the contract of employment and pay contributions. In theory, these are paid according to the minimum wage, but the reference has not been updated and continues to be tied to the 2015 official minimum wage, even though the minimum wage has been increased four times since then. In addition, the same legislation specifies that the contributions paid cover only healthcare and old-age pensions – thus excluding domestic workers from the other branches of social insurance benefits such as unemployment, sickness, maternity or paternity leave and accidents at work.

However, this provision is rarely, if ever, used by household heads even though the simplified registration procedure with the tax authorities was detailed in Guidelines No. 24, 'On tax procedures in the Republic of Albania, which goes back as far as September 2008.

Albania has no official definition of LTC and neither does a formal LTC system exist. Provisions on LTC can be found in different laws, such as those on healthcare, social care and social insurance, but they do not define a proper, complementary system. As a consequence there is no specific legislation related to LTC domestic workers, only provisions related to social care workers in general.

2 Guidelines No. 24, dated 2 September 2008, on 'Tax procedures in the Republic of Albania'.

Although provisions on working time, temporary work or working conditions can be found in the labour code, there is nothing specifically related to the role of domestic workers in LTC.

Even so, Law 93/2014 does set certain minimum standards when it comes to the disabled, such as the requirement for personal assistants for disabled people, assistants for people with visual impairments and sign language interpreters for those with speech and hearing impairments. The concept of personal assistants is relatively new in Albania. In this context, domestic workers can also be found among the 18,518 individuals³ who are caregivers for the disabled.

ILO Convention 189 has not been ratified, and there has been no move by the government to initiate this process; and, finally, neither are there collective agreements for domestic workers, nor associated labour law regulations.

Overview of employment arrangements

Generally, domestic workers can establish two types of employment relations with households.

First, employment relations are established between two parties – that is, a household and a domestic worker. The domestic worker is contracted directly by the private household as an employee in accordance with the tax procedures (Guidelines No. 24). A total of just 61 domestic workers are officially declared at Drejtoria e Përgjithshme e Tatimeve (DPT; the General Directorate for Taxation).

Second, a domestic worker may provide services to a household through private agencies supporting temporary employment. Temporary employment agencies are entities that employ workers and subsequently assign them to carry out tasks within user companies (employers), under whose supervision they operate. The user company or household pays a fee to the agency which, in turn, covers the worker's wages even if the user company has not yet remitted the fee to the agency. This arrangement not only offers flexibility to employees and employers alike but also underpins temporary work's integral role in various sectors, including the care sector.

It is worth mentioning that there are cases of domestic workers being formally employed under regular working contracts by private companies owned or administered by the households in which they work. This is especially the case with foreign domestic workers who need a regular working contract to be eligible to apply for a work permit, such an approach being considered a simpler path. In these cases, social insurance and health insurance contributions are fully paid according to the actual wage, making these domestic workers eligible for all benefits under these schemes. However, even though there are no legal barriers for domestic workers to register as self-employed, the fiscal burden discourages domestic workers from doing so.

There is no comprehensive overview of the functioning, capacities and impact of temporary employment agencies (DCM No. 286/2018), or more broadly of the organisation and functioning of private employment agencies (DCM No. 101/2018) in the labour market.

3 Source: Shërbimi Social Shtetëror (State Social Services) administrative data, 2022.

The Law on Foreigners (No. 79/2021) identifies domestic workers as a vulnerable group, recognising that they may not fully enjoy their rights due to their unique circumstances. Foreign citizens intending to work in Albania on a long-term basis (i.e. for more than 60 days) must obtain a work permit; the number of work permits issued each year is set through an annual quota. Nationals from western Balkan countries, the EU, Schengen area and the US are exempt from this obligation and enjoy the same employment rights as Albanian nationals. Among other types of work permits, domestic workers are categorised specifically under code ‘A/PSH’ (Type A: domestic workers). In 2023, 31 out of 9,825 (0.3%) foreign citizens obtained a work permit as domestic workers.⁴ Approximately 55% of foreign domestic workers are from the Philippines, recruited through job placement agencies in the Philippines and Albania.

The process of obtaining a residence permit is slightly different for domestic workers (DCM No. 68, dated 12 February 2014). In addition to the documents required for all types of work permits, the household hiring a domestic worker must submit a household income statement demonstrating that its income is at least five times higher than the wage of the domestic worker. The migrant worker must provide certification of vocational or professional qualifications, obtained either in their country of origin or the country of residence, with applications submitted online through e-Albania services. The employment contract, in addition to the provisions outlined by the labour code, must include information about the accommodation and subsistence arrangements. If the domestic worker changes employers, the entire process of obtaining the residence permit must be repeated. Before issuing the residence permit, the employment office is required to verify that the employer has registered with the DPT.

Access to social and labour protection

The purpose of this section is not to describe all the conditions for accessing social protection and labour protection stemming from the seven areas covered by the 2019 Council Recommendation, only those conditions (and the possible gaps) that are specific to domestic workers.

Table 4.1 provides an overview of access to these seven areas for formally employed domestic workers compared with other workers.

Table 4.1 – Access to the seven social protection branches for formally employed domestic workers vs other workers

Social protection branches	Domestic workers	Other workers
Unemployment benefits	NA	Yes
Sickness benefit	NA	Yes
Healthcare benefits	Limited	Yes

4 Source: Agjencia Kombëtare e Punësimit dhe Aftësive (AKPA; National Agency for Employment and Skills) administrative data, 2023.

Maternity and equivalent paternity benefits	NA	Yes
Invalidity benefits	NA	Contributory*
Old-age and survivor benefits	Limited	Yes
Accidents at work and occupational diseases	NA	Yes

Source: DCM No. 77, dated 28 January 2015, amended in 2019.

* Invalidity benefits are contributory and paid through the social insurance scheme.

Unemployment benefits

Formally employed domestic workers do not have access to unemployment benefits. The contributions paid by their employers on their behalf do not cover unemployment benefits while the self-employed are not eligible.

At Agjencia Kombëtare e Punësimit dhe Aftësive (AKPA; National Agency for Employment and Skills), registered jobseekers who are domestic workers can benefit – to the same extent as other registered job-seekers – from the existing active labour market measures for upskilling and reskilling, and from its job mediation/placement services. During 2023 around 300 individuals registered as unemployed domestic workers with 60 benefiting from mediation and placement services.⁵ There are no activation measures which are specific to all unemployed domestic workers.

The lack of unemployment benefits coverage for formally employed domestic workers leaves them unprotected by the social protection system if they are out of work. Some domestic workers are employed for a limited number of hours and on low wages, necessitating multiple jobs, often in different households during certain days of the week. These arrangements frequently result in longer working hours, and employing households often do not consider it worthwhile to formalise such employment arrangements. Even if domestic workers are registered as self-employed, they are still not considered eligible for unemployment benefits because of the absence of social insurance contributions for this branch of social protection. In essence, whether formally or informally employed, domestic workers in Albania are not adequately protected.

In the absence of a contributory system in respect of unemployment benefits, domestic workers do not have unemployment benefits income to support them during labour market transitions.

Sickness benefits

Domestic workers have no access to sickness benefits as, under the existing legislation regarding domestic workers, social insurance contributions cover only old-age pensions. However, if domestic workers have employment contracts with private companies and pay social insurance contributions, they have the same formal access to sickness benefits as employees and workers in other sectors. If they work

5 Source: AKPA administrative data, 2023.

informally, they are not covered by the scheme, while the self-employed are not eligible for sickness benefits.

One of the main challenges for formally employed domestic workers is the lack of coverage through social insurance contributions. There are no requirements related to the contributions period, but the level of sickness benefit depends on this. The benefit is also payable to seasonal workers and temporary workers who have been insured for at least three months in the 12 preceding months, but for a maximum duration of 75 days. The frequently irregular and fluctuating employment patterns of domestic workers makes it difficult to meet consistently the required insurance periods for benefits eligibility.

Healthcare benefits, parental benefits, invalidity benefits and coverage by workplace accidents and occupational disease schemes

Domestic workers have access to none of these provisions because of the limitation of social insurance contributions to the financing of old-age pensions. Where domestic workers have employment contracts with private companies and pay social insurance contributions, they have the same formal access as employees and workers in other sectors but, if they work informally, they are simply not covered.

Consequently, domestic workers are, in practice, able to access these benefits only on an extremely low basis due to the high degree of informality and the lack of contributions and legal provisions for formally employed domestic workers.

Old-age and survivor benefits

Domestic workers have the same formal access to old-age benefits as employees and workers in other sectors except that, if they work informally, they are not covered by the scheme.

The level of contributions paid monthly is currently small since contributions are tied to the 2015 level of the minimum wage and have not been indexed since then. When domestic workers reach pensionable age, their benefits will be very low as a result, putting them at serious risk of poverty and social exclusion.

At the same time, the high level of informality implies an extremely low participation of domestic workers in the scheme.

Access to labour protection

Formally employed domestic workers, in general terms, have the same labour protection as other employees, as stipulated in the labour code.

For formally employed domestic workers, there are no specific labour protection challenges. However, due to the high level of informality typically associated with domestic work, many workers remain largely unprotected by the labour protection system, making it difficult to identify, regulate and improve their conditions.

Although a simplified registration procedure with the tax authorities dates back September 2008, in Guidelines No. 24, it has only rarely been implemented in practice. Thus, even if domestic workers are covered by social insurance contributions,

when they reach pensionable age their monthly pension may be equal to no more than the minimum pension.

Moreover, even for formally employed domestic workers, there is no monitoring or inspection to ensure that their employment conditions are decent and that employment contracts are respected in line with the requirements of the labour code. In addition, while existing grievance redress mechanisms should be equally accessible to all, workers in this category rarely complain about their rights. In addition, there is insufficient information on the rights of workers, in particular ones aimed at the lower-paid. The existing trade unions are weak and rarely vocal on the rights of workers in general. Furthermore, there are no unions for domestic workers in the country which can partly be attributed to the large extent of informality in this sector.

Undeclared work, regularisation and labour shortages

Undeclared work continues to be widespread in Albania but reported figures vary. The International Monetary Fund (IMF) estimate is around 30% of GDP (IMF 2024) while the European Commission estimates it at 30-35% of GDP. The ILO reports that 56.7% of total employment (including in the agricultural sector) may be informal in Albania, while INSTAT's Labour Force Survey estimates that, in 2021, informal employment in non-agricultural sectors was 29.4% (INSTAT 2022).

In 2021, 30.7% of the population aged 15-64 was economically inactive. While this figure is dominated by students (33%), 19.5% of inactive people are reported to be fulfilling household duties. When disaggregated, however, only 0.9% of men belong to this category while for women this figure is 30.3%. Inactivity is highest in Tiranë, at 42%.⁶

In the absence of accurate data, these figures provide a broad general conception of informal work that includes cash-only work but also under-declared work with very low salaries and cash payments, unpaid work in family businesses and unpaid household work.

According to the Organisation for Economic Co-operation and Development, informality in Albania's labour market is distributed as follows: 60% in low wage jobs, 20% in ones with an average wage and 20% in high wage ones.⁷ Indeed, informal employment is generally associated with low wages, poverty and vulnerability (Sinaj 2017). Finally, the Albanian government's own draft *Strategjia Afatmesme të të Ardhurave* (SAA; medium-term revenue strategy) for 2022-2026 assumes, as a baseline (for 2019) that 39% of employees are informal and that 29% of employees under-declare salary.

To combat informality in the labour market, Albania has implemented various measures, including strengthening tax administration procedures and introducing

6 See: '42% of Tirana's population was unemployed in 2022' *Albanian Daily News* 20 April 2023, accessed 17 May 2024 at: <https://albaniandailynews.com/news/42-of-tirana-s-population-was-unemployed-in-2022>.

7 See 'Informality runs high among low-wage workers, OECD study says' *Euronews Albania* 31 January 2024, accessed 17 May 2024 at: <https://euronews.al/en/informality-runs-high-among-low-wage-workers-oecd-study-says/>.

modern risk management practices. Under the economic reform programme for 2024-2026, reform measure 5.3 focuses specifically on strengthening the fight against informality. The DPT has focused on reducing undeclared work and the under-declaration of wages through several initiatives outlined in the 2022-2026 SAA. Collaboration between tax authorities, social insurance institutes and labour inspectorates has been emphasised to enhance enforcement and address informality effectively. Meanwhile, tougher sanctions and the establishment of taxpayer asset registers are designed to deter non-compliance and track income more efficiently (IMF 2024).

Specific measures targeting undeclared work are structured through four avenues such as: the non-registration of employees; the incorrect declaration of wages; inaccurate reporting of working hours; and misrepresentation of employment category and profession (MFE 2024).

The most relevant direct measure is the attempt to use simplified procedures in which employing households can declare the formalisation of domestic work to the tax authorities and the social insurance scheme. To encourage employing households to declare domestic workers, insurance contributions are drastically reduced if the worker is declared and paid at the minimum wage. Based on the number of declarations to the tax authorities, however, the number of declared domestic workers is small and over 50% are foreign domestic workers, an issue which is also strictly linked to their employment permit; local (Albanian) domestic workers remain mainly undeclared.

Perceived corruption, trust issues in official institutions and the prevalence of cash-based transactions are persistent challenges which are jeopardising efforts to reduce informality (IMF 2022). The IMF has highlighted the importance of strengthening the rule of law and the institutions so that informality can be tackled more effectively, alongside addressing gender gaps in the labour force and demographic shifts such as an ageing population and high emigration rates (IMF 2024). Moreover, the lengthy minimum contribution period can be a disincentive to undeclared workers thinking about starting to contribute to the social insurance scheme, especially in the case of women. On the other hand, a short vesting period could also lead to more entitlements to low pensions, resulting in a trade-off between coverage and the adequacy of the scheme (IMF 2024).

The main indirect measures being implemented are linked with the overall efforts of the country to promote formal employment and the declaration of payments to the tax authorities. However, only a limited amount of work has been done on measuring the impact of indirect measures on the domestic work sector. Some research is being done by UN agencies in Albania (mainly UN Women) focusing on the care economy, its impact on women's rights and protection and the need for childcare services and LTC. However, the dimension of domestic workers remains unexplored.

Turning to labour shortages, there are no specific assessments available of the supply and demand for domestic workers in Albania. However, demographic trends are likely to result in increased demand for these workers. Like several other countries in the region and beyond, Albania has been experiencing a declining and ageing population for the past two decades, a trend that is expected to persist. In 2020,

approximately 1 in every 6.8 people were aged 65 or over. Projections estimate that, by 2050, this ratio will have changed dramatically, with 1 in every 3.8 people expected to be 65 or over (Gjocaj et al. 2021). This significant shift in demographics underscores an anticipated growing need for domestic workers to support the ageing population.

In general, despite improvements in the labour market, Albania continues to face challenges concerning a brain drain and labour shortages. In 2023, the labour market showed positive trends, with the employment rate for those aged 15-64 reaching 67.7% in the third quarter, an increase on the previous year.⁸ The labour force participation rate also rose, hitting a peak of 76.1% in the same quarter. However, the unemployment rate for the same age group remained high at 11% while youth unemployment was notably higher, at 22%, both figures substantially exceeding the EU27 averages. Moreover, the persistent gender gap in labour force participation highlights ongoing disparities. Since 2015, consistent emigration has been reducing the workforce, a trend exacerbated since the pandemic, with an estimated annual loss of 20,000 inhabitants.

Recent and ongoing reforms and debates

Recently there has been an important public debate about the need for a new and significant reform of the social insurance scheme, with major statements from government ministers as well as World Bank and IMF representatives. However, there have as yet been no official communications with regard to the timing of the reform or its scope and depth, etc. and technical working groups or reform committees have yet to be officially established. In one media appearance, the head of the World Bank office in Albania stated that it was working closely with the Albanian government on pension reform and that the public finance review report, scheduled to be published by December 2024, would contain all the recommendations from the World Bank on the possible interventions in the pension system. An international conference on pension system reform was organised on 5 February 2025 at which the World Bank stated that it was providing technical assistance to the Albanian government on pension reform, a process which was expected to be concluded during 2025.

Since 2020 there have been no specific reform measures targeting labour protection for domestic workers. Neither have there been any efforts further to align policies with EU standards, including updates to the legal definitions of domestic work.

The national employment and skills strategy (NESS) for 2023-2030 recognises the need to address informality, especially in seasonal employment. There have been efforts focusing on data collection initiatives, but challenges persist with regard to under-reporting and the extent of informality in the labour market. In addition to data collection, other initiatives are focused on strengthening the role of Inspektorati i Punës (the labour inspectorate). However, employment by families remains out of the scope of inspection. The policy commitment, outlined in the current NESS, points out the need for: further improving the inspection infrastructure and digitising

8 Source: INSTAT, LFS quarterly publications.

it; expanding the scope and coverage of workplace inspections; organising risk-based inspections; and conducting more compliance inspections. In addition, other measures include improving awareness among employers and employees regarding their rights and responsibilities, and regarding the legal requirements relating to working conditions, as well as using administrative measures to prevent and minimise violations of labour legislation, especially those related to employment relations.

No specific support has been provided to address undeclared work among domestic workers. The Employment and Social Innovation (EaSI) strand of the European Social Fund Plus (ESF+) is open to EU accession countries that have signed a bilateral agreement, and Albania, as a non-EU country, can apply as an applicant or co-applicant for projects funded under the EaSI strand. NESS is strongly linked with the European Skills Agenda and ESF+. In addition, NESS is aligned with the European Pillar of Social Rights. NESS has two main strategic objectives⁹ and is focused on skills development and the better matching of labour demand and supply, emphasising reforms in vocational education and training, lifelong learning and activation measures. It also addresses the goal of creating decent employment opportunities, especially for vulnerable groups. This aligns with the EU's focus on employment, skills, labour markets and social protection.

However, AKPA has little experience in implementing directly (as applicant or co-applicant) EU-funded projects. In the four most recent years, it has implemented in Albania only one project funded by EaSI – ‘Support Continuous Unemployed Learning’, conducted jointly with UNDP Albania. This project was aimed at contributing to the active participation of vulnerable low-qualified jobseekers in society and their transition to the labour market through the provision of high-quality, flexible, targeted training in basic skills.

There are no public debates related to the social and labour protection of domestic workers. It is worth mentioning in this context that public opinion in Albania usually sees interventions from the government to fight informality as an attempt to impose taxes on the most vulnerable groups of society. Hence, public debates are usually initiated as counter-responses to government initiatives.

The debates that are taking place have occurred, mainly between specialists, especially during the drafting of the recent NESS, on the need to review unemployment benefits to align these better with strategic commitments in the sector, and to enhance replacement rates in order to provide more adequate financial support to jobseekers during job transition periods. In addition, such debates have also touched upon the need for the innovative expansion of unemployment insurance coverage to address informal, temporary and seasonal workers and to address gender disparities.

Conclusions: improving social protection and labour rights for domestic workers

As mentioned above, DCM. No 77 regards that domestic workers should be registered with the tax authorities by household heads, through a simplified procedure,

- 9 Policy goal 1: Skills development and better matching of demand with supply in the labour market for more employment; policy goal 2: Enabling decent employment for women and men through the implementation of inclusive labour market policies.

and that their contributions should be paid only for healthcare and old-age pensions. This, however, imposes limitations on domestic work as well as on the workers themselves.

Despite this, some suggestions for improving social protection and labour rights for domestic workers include the following:

- a. it is of imperative importance to amend the legislation and extend social protection for domestic workers to all parts of the social insurance scheme (i.e. unemployment, sickness, accidents at work, and maternity and paternity)
- b. to guarantee the adequacy of benefits, the contribution amount – which has remained unchanged since 2015 – needs to be indexed and tied to the country's official minimum wage
- c. the simplified procedure for the registration of domestic workers has been in place for years but has been very rarely used, so it is important to conduct an awareness-raising campaign coupled with administrative measures to increase formality in this sector
- d. as regards domestic workers in the long-term care sector, it is recommended that specific legislation be introduced focusing not only on social and labour protection but also on their training, certifications and activity
- e. it is important to assess the dimensions of the domestic work sector and the skills needs that exist within it in order to be able to develop targeted measures for improving social protection and to tailor upskilling programmes.

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Statistical annex

Table A1: Main sociodemographic characteristics of domestic workers, Albania (%)

Age:	7%
15-29	48%
30-49	45%
50+	
Education:	1%
Primary education or less	46%
Lower secondary education	39%
Upper secondary education	10%
Vocational upper secondary education	4%
Higher education	

Source: AL-LFS 2023; INSTAT.



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