

Guide (On transition to mandatory digital employment contracts)

IMPORTANT TO KNOW: Starting 1st of January, 2026 all employment agreements in Armenia shall be concluded digitally and all the companies shall transfer all existing employment contracts to this online platform until the end of 2026.

At the end of 2024 amendments were made (entered into force in July 2025) to the Labor Code of the Republic Armenia ("the Code") that determined the process of concluding employment contracts digitally.

Until the beginning of 2026, the requirement to conclude the contracts digitally was dispositive. However, beginning from 1 January 2026, the requirement to conclude employment contracts digitally will become mandatory, and all employment contracts must be concluded exclusively through the designated digital platforms.

In addition, employers will be required, within 12 months from 1 January 2026, to upload and incorporate into the digital platforms all information relating to their existing employment contracts that were previously executed on paper. Below we cover the Frequently asked questions related to this process.

1. Through Which Platforms Digital Employment Contracts Are Being Executed?

There are two state-controlled digital platforms, administered by the State Revenue Committee of Armenia ("SRC"), through which digital employment contracts must be executed. Access to these platforms is required both for

employers and employees.

1. The Electronic Reporting System - <https://file-online.taxservice.am/pages/loginPage.jsf>, which is designated for use by legal entity employers, and
2. The Unified System of Electronic Services - <https://self-portal.taxservice.am/sign-in/>, which is designated for use by individuals, (both Armenian nationals and foreign nationals).

2. How an Armenian Citizen Employee Accesses to Unified System of Electronic Services?

Citizens of Armenia automatically have access to the Unified System of Electronic Services; accordingly, no separate registration or application is required. However, to log in to their account on the platform and carry out activities within the system, including signing a digital employment contract they must have an electronic signature (ID card) or a mobile electronic signature (Mobile ID). (the process for obtaining electronic signatures is explained within Q2.1.).

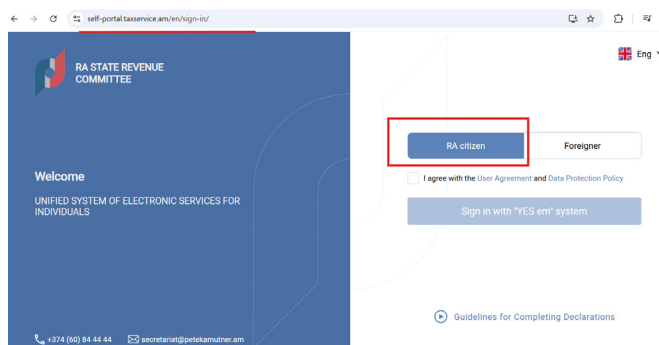
The RA citizen individual may log in at <https://self-portal.taxservice.am/sign-in/>. On the login page, the user should select **RA citizen**, confirm that they

agree with the **User Agreement and Data Protection Policy**, and then click on **Sign in with "YES em" system**. Next, they must choose whether to authenticate using their ID card or Mobile ID, and complete electronic signing process.

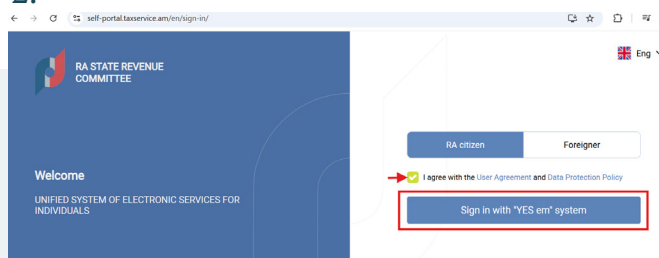
After completing the signing process, they will be directed to their personal profile.

(More detailed instructions below)

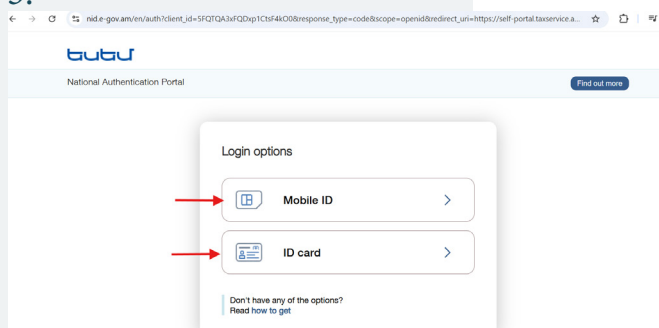
1.



2.

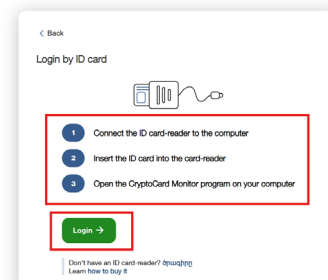
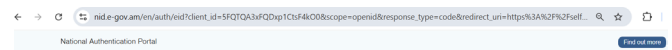
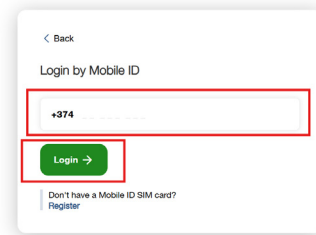
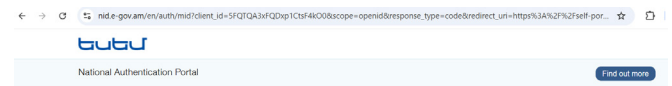


3.



2.1. How Citizens of Armenia Sign Electronically via ID Card or Mobile IDs?

As already mentioned, there are two



options to sign electronically .¹

First option is electronic signature via ID Card. This option applies to holders of valid ID cards of Armenian citizens issued before 15 February 2023, containing electronic chip, as well as PIN and PUK codes. Holders of such ID cards must obtain ID card readers from EKENG CJSC, download the necessary computer programs used for electronic signing, activate PIN and PUK codes.

- The ID card readers, can be purchased at: <https://www.ekeng.am/en/reader>,
- The computer programs can be downloaded and installed from: https://www.ekeng.am/en/sec_sub/necessary_programs (video guide- <https://www.ekeng.am/en/video/4>).
- Guide for activation of PIN and

¹ Both options require a valid Identification Card (ID Card) issued by the RA Migration and Citizenship service. Citizens who do not yet have an ID card may book an appointment to obtain one through the following link: https://migration.e-gov.am/en/service/id_cards/info

PUK codes: https://ekeng.am/en/pin_code_activation (Video guide - <https://ekeng.am/en/video/12>)

Second option is using a mobile electronic signature (Mobile ID). This option applies to holders of valid ID cards of Armenian citizens issued **after 15 February 2023**, as well as to individuals who have lost or forgotten the PIN and PUK codes, or whose ID card does not contain an electronic chip. In all such cases, electronic signing may be completed through Mobile ID.

To obtain Mobile ID, individuals must visit any service center of the mobile operators (Ucom Armenia, Viva Armenia, Team Telecom Armenia) bringing their ID card and phone. At the service center, the person's existing SIM card will be replaced with a new Mobile ID SIM card. Further, for the signing process, the required computer programs can be downloaded and installed from: <https://ekeng.am/en/desktopsigner>.

PLEASE NOTE: if the employee does not have an ID Card it is recommended to plan ahead, as there are long queues to get an appointment at the Migration service.

3. How a Foreign Citizen Employee Accesses to Unified System of Electronic Services.

The procedure for obtaining access to the Unified System of Electronic Services differs for foreign citizens. Unlike Armenian citizens, foreign users do not automatically have a profile on the platform. To create a profile, they

must apply for a Taxpayer Identification Number (TIN), obtain access credentials (name and username), and acquire an electronic signature.

Below is the detailed description of all necessary steps.

3.1. How to Obtain a Taxpayer Identification Number (TIN)

Foreign nationals may access the Unified System of Electronic Services via TIN issued by State Revenue Committee (SRC). To obtain a TIN the applicant must submit an application to the SRC either in person, or online by Sending the completed application form to secretariat@petekamutner.am, or submitting it through the <https://e-request.am/en>.²

The application form, which is published by the president of SRC by the N-327 order on 25.12.2017 (Order)³ is provided in Annex 1 of this Guide.

3.2. How to Obtain Access Credentials (name, username) to the Unified System of Electronic Services.

After receiving the TIN, the individual must apply to State Revenue Committee to obtain a username and password for accessing the Uniform Electronic

² Through this platform, an authorized Armenian citizen can submit an application on behalf of the foreign citizen, as this platform also requires electronic signature to log in.

³ The version provided here is a translation; the original form is in Armenian and must be submitted in Armenian. The original form can be found in the Order, following to this link: <https://new.arlis.am/hy/acts/158525> (under Annex 4 of the Order)

Services platform. The application is submitted in the same manner as was described under previous question (4.1). Although there is no standard published application form for this request, an English translation of an example is provided in Annex 2 of this Guide.

3.3. How to Obtain an Electronic Signature

To sign a digital employment contract, an electronic signature is required. A foreign citizen can obtain an electronic signature in two ways: first, based on their TIN, and second, based on their Social Service Number (SSN). Both methods are conducted through the EKENG platform: https://www.ekeng.am/en/third_sub/cosign. Foreigners sign electronically using the ARX CoSign system.

► The electronic signature acquired based on TIN

The electronic signature acquired based on TIN can be used exclusively within the Unified System of Electronic Services and is valid for 3 years maximum.

To obtain the electronic signature based on TIN, the applicant must upload the following documents on the EKENG platform:

- A valid residence card or passport
- TIN certificate
- Payment receipt of 30,000 AMD (payment shall be made following to this link: (https://www.ekeng.am/en/sec_sub/e_sign_app))

Within 1–2 business days, EKENG sends

the electronic signature to the email address with the link to the ARX Cosign application, a username and password (which must be replaced with a new password)

The computer programs and the user guide can be downloaded and installed also from: https://ekeng.am/en/sec_sub/necessary_programs

(More detailed instructions below)

4

► The electronic signature acquired based on SSN

The electronic signature acquired based on SSN can be used within the Unified System of Electronic Services, the Electronic Reporting System, the e-request platform, and, outside of these platforms, generally to sign documents in Word, Excel, or PDF formats⁵. It is also valid for a maximum of 3 years.

To obtain the electronic signature based on SSN, the applicant must upload the following documents on the EKENG platform:

4 The E-mail address which used in the application to SRC must be mentioned here.

5 This is the only difference between electronic signature acquired based on TIN and the electronic signature acquired based on SSN

- A valid residence card or passport
- SSN reference (process for obtaining SSN reference is explained in question 3.4 below)
- Payment receipt of 30,000 AMD (payment shall be made following to this link: (https://www.ekeng.am/en/sec_sub/e_sign_app))

Within a maximum of 2 days after uploading the required documents, the applicant will be invited by an EKENG employee to the EKENG office (Yerevan, Tigran Mets St. 4, 5th floor) to complete the identification process.

After identification, Ekeng will send to the applicant's email address the link of the ARX CoSign system, the certificate of electronic signature, a username and password (which must be replaced with a new password).

Important to note:

- If the foreign citizen is not in Armenia, electronic signature based on SSN is not being issued
- Obtaining a TIN from SRC is still required to log in to the Unified System of Electronic Services platform

After completing all the steps outlined above, the foreign citizen is granted access to the Unified System of Electronic Services and can proceed to log in to platform to sign digital employment contract.

The foreign citizen individual may log in at <https://self-portal.taxservice.am/sign-in/>. On the login page, the user shall select Foreigner, fill in the TIN, Username, Password, confirm that they agree with the User Agreement and

Data Protection Policy, and then click on Login, to be directed to their profile on the platform.

(More detailed instructions below)

3.4. How Do Foreign Citizens Obtain SSN Reference?

The SSN reference is provided either online or at any subdivision of the Migration and Citizenship Service, including the headquarters, with a prior appointment.

To apply online (https://migration.e-gov.am/hy/service/provision_of_ssn/info) for the SSN reference electronic signature of the applicant is necessary, therefore the foreigner not holding electronic signature may not apply this way.

To obtain an SSN reference at subdivision of the Migration and Citizenship Service, prior appointment can be scheduled by following to this link: <https://appointment.e-gov.am/contacts?serviceld=300683>

By clicking the link it is necessary to:

- Enter email address and phone number, and click "Next Page" button;
- Select the desired region or community, then choose one of the

proposed options in the 'Place of Visit' field"

- Fill in the required personal data (the first and last name must be entered exactly as written in the passport);
- In the 'Select Date and Time' window, choose the most convenient option from the available dates and times."
- The necessary documents to obtain SSN:
- Passport and the copy of passport

For a foreign citizen with a residency status in the Republic of Armenia:

- The document confirming residency status in the Republic of Armenia and its copy.

For a foreign citizen legally staying in Armenia:

- The passport and the notarized translation of the passport.

For a stateless person permanently residing in the Republic of Armenia:

- The residence certificate for a stateless person issued by the competent authority of the Republic of Armenia and its copy.

For a person with refugee status:

- The Convention travel document and its copy.

The reference is issued immediately and free of charge.

4. How Does the Employer Access the Electronic Reporting System?

With the employer as a legal entity and the employee as an individual, the employer (its representative) accesses its

profile in the Electronic Reporting System at <https://file-online.taxservice.am/pages/loginPage.jsf>. In most cases legal entity presents its tax reports through the Electronic Reporting System. The person authorized to access and use this system on behalf of the legal entity is typically the accountant, although the organization may designate any authorized representative for this purpose.

Within the system, a designated section is available specifically for the preparation and execution of digital employment contracts.

5. What information must the employer complete in the digital employment contract form and how is the employee notified that the contract is ready for review and signing?

The employer must complete the required fields in the form of the digital employment contract:

- Contract number*
- Place of signing*
- Date of signing* (auto filled as the date the employee signs via e-signature)
- Employer's TIN and name* (for an individual employer: first name, last name, patronymic) *
- Employee's first name, last name, patronymic*
- Employee's public service number, or the reference number confirming they don't have one (except when the hire is a foreign national or stateless person without Armenian residence status who will not be physically present in Armenia)

- Employee's passport or ID card details (for foreign employees: also, the document confirming the right to reside or legal stay)
- Workplace*
- The structural or separate unit/office/institution (if any) where the employee will work
- Employment start date (year, month, day)*
- Job title*
- Job functions, or a reference to the document (annex) defining them*
- Base salary amount* (including taxes and other mandatory contributions withheld from salary)
- Method of determining the salary*
- Allowances, extra payments, and supplements provided under Armenian law*
- Type of employment contract (indefinite or fixed-term); if fixed-term, indicate the contract duration as well
- If a probation period is set: its length and conditions
- Work schedule*
- Weekly working hours (except where cumulative working time accounting applies)
- Type and duration of annual leave (minimum, additional, or extended)*
- Title, first name, and last name of the person signing the contract*
- How the employer and employee will notify each other on employment-related matters (means of communication) *
- Rights and obligations of the parties
- Note about any annex(es), including the scope of issues regulated by the annex(es)
- Other conditions

Items marked with an asterisk are mandatory to fill out.

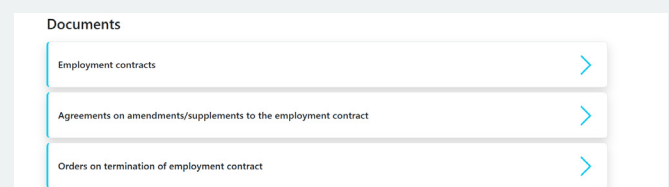
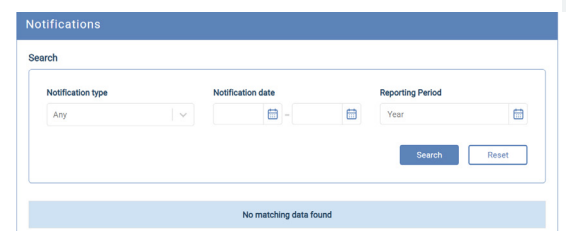
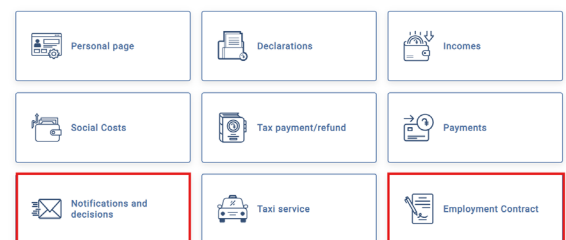
In the field for the person signing the contract, the identification data of

the individual authorized to conclude employment contracts on behalf of the legal entity must be entered. **This should not be** the data of the user who accesses the profile (unless that user is also authorized to sign employment contracts). Typically, the authorized signatory is the director of the legal entity.

After completing the necessary fields, the authorized signatory electronically signs the document.

Next, the employee, in turn, receives a notification through the Unified System of Electronic Services. By logging into their profile on that platform, the employee reviews the draft contract and signs it no later than one business day prior to the effective date specified in the contract.

(Below is the interface of the Unified System of Electronic Services, notifications page, employment contract page).



APPLICATION**FOR THE REGISTRATION AND ACCOUNTING OF A FOREIGN (NON-RESIDENT) INDIVIDUAL
TAXPAYER IN THE REPUBLIC OF ARMENIA**

1. Full name (first name, last name, (fathers name)_____
2. Country of residence_____
3. Social Service Number, or if unavailable, the reference number of the
official certificate confirming the absence of a Social Service Number (if
applicable)_____
4. Place of residence and telephone number_____
5. Place of business activity and telephone number_____
6. Date of submission of the application_____
7. Attached documents (copy of passport)_____

Physical person_____

Signature

APPLICATION**FOR ISSUANCE OF ACCESS CREDENTIALS (USERNAME AND PASSWORD)**

Dear (surname of the president of SRC),

I hereby request the issuance of access credentials (username and password) for the Unified System of Electronic Services.

Applicant's Information:

Full Name: _____

Passport / ID Card Number: _____

TIN (Taxpayer Identification Number): _____

Nationality: _____

Email Address: _____

Phone Number: _____

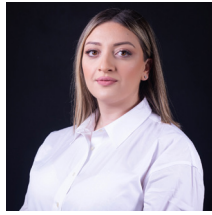
Attached documents (copy of passport) _____

Physical person _____
Signature

About Authors

Lilit Karapetyan

Partner, Attorney



Lilit Karapetyan leads the firm's business establishment and competition practices in Armenia, as well as ensures compliance with environmental legislation. She has been a licensed attorney since 2018. Joined Concern Dialog team in 2017.

Previously, she worked in the Institute of the Mediator of the Financial System.

Lilit Karapetyan received a master's degree (LLM) from the University of Exeter, England, specialising in international commercial law. She also shares her expertise by teaching at the French University in Armenia and by chairing the ADR Commission and the ICC's Armenia Chapter.

Shushanik Stepanyan

Senior Associate, Attorney

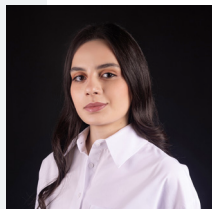


Shushanik Stepanyan leads the practice of labour law. She has been a licensed attorney since 2020. She provides advice on labour law and representation in labour disputes [of both employers and employees]. Performs judicial representation in other civil cases. Joined Concern Dialog team in 2019.

Previously, Shushanik Stepanyan served for over 5 years as a judge's assistant in the RA Civil Court of Appeal, gaining valuable insights into civil law procedures and practices.

Tamara Ghazaryan

Junior associate



Tamara Ghazaryan specializes in civil law. Joined Concern Dialog team in 2024. In 2025, she was promoted to the position of Junior Associate.

For any questions, please contact us by phone or email
lilit.karapetyan@dialog.am, | +374 55 500580,
shushan.stepanyan@dialog.am | +374 98 147379
tamara.ghazaryan@dialog.am | +374 91 003481

About Concern Dialog



Concern Dialog is a top-tier, full-service law firm, headquartered in Yerevan, Armenia. It has been a trusted partner for businesses and individuals seeking legal counsel and representation since 1998. The firm is renowned for its work in the areas of corporate law, labour law, competition law, tax law, contract law, family law (including child abduction cases), and regulatory issues. Concern Dialog has extensive experience in regulatory matters in TMT, mining, energy, utilities, banking and finance, medical services, real estate, and not-for-profit sectors. In addition to its renowned consulting and transaction practice, the firm's litigation practice is regarded as one of the leaders in Armenia for landmark litigation and arbitration cases. Concern Dialog's membership of TagLaw and Nextlaw networks, as well as its co-operation with individual law firms from various jurisdictions, allow the firm to provide services to its Armenian clients virtually worldwide.