

**Executive Council Resolution No. (71) of 2025**  
**Concerning the**  
**Implementation of the End-of-Service Gratuity Management Scheme in the**  
**Emirate of Dubai, and Employee Registration and Enrolment therein<sup>1</sup>**

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**We, Hamdan bin Mohammed bin Rashid Al Maktoum, Crown Prince of Dubai,  
Chairman of the Executive Council,**

After perusal of:

Law No. (5) of 1995 Establishing the Department of Finance;

Law No. (8) of 2018 Concerning Management of the Government of Dubai Human Resources and its amendments (the "**Law**");

Decree No. (46) of 2022 Concerning the End-of-Service Gratuity Management Scheme of Employees in the Emirate of Dubai (the "**Decree**"); and

Executive Council Resolution No. (69) of 2025 Extending the Application of Decree No. (46) of 2022 Concerning the End-of-Service Gratuity Management Scheme of Employees in the Emirate of Dubai to Certain Entities,

**Do hereby issue this Resolution.**

**Definitions**  
**Article (1)**

The words and expressions mentioned in this Resolution will have the same meaning assigned to them in the Decree.

**Phases of Implementation of, and Registration of Employees in, the Scheme**  
**Article (2)**

- a. Implementation of the Scheme and registration of Employees therein will take place in the following phases:

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*<sup>1</sup>Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.*

| <b>Phase</b> | <b>Grades of Employees in Departments Governed by the Law</b> | <b>Total Salary of Employees in Departments not Governed by the Law</b> | <b>Implementation Commencement Date</b> |
|--------------|---|---|---|
| First Phase  | 14 to 16  | Not less than AED 28,000.00   | 1 July 2022                             |
| Second Phase | 10 to 13  | Not less than AED 12,000.00 and not more than AED 27,999.00             | 1 May 2023                              |
| Third Phase  | 6 to 9  | Not less than AED 6,000.00 and not more than AED 11,999.00              | 1 April 2025                            |

- b. The provisions of this Article apply to all Departments governed by the Decree, except for the authorities supervising free zones. These authorities must coordinate with the Department of Finance to determine the phases for implementing the Scheme and registering their Employees therein. However, the Employees must be enrolled in the Scheme no later than 31 December 2025. The Director General of the Department of Finance may, where necessary, extend this deadline for such period as he determines.

### **Rules for Enrolling Employees in the Scheme Article (3)**

In addition to the Employee enrolment rules set out in the Decree, an Employee working in a Department governed by the provisions of the Law may not be enrolled in the Scheme if his post is below grade 6. An Employee working in a Department not governed by the provisions of the Law may not be enrolled in the Scheme if his Total Salary is less than six thousand dirhams (AED 6,000.00).

### **Minimum Contribution for Automatic Enrolment Article (4)**

- a. The minimum Contribution for automatic enrolment in the low-to-medium risk investment portfolio will be:

1. an amount equivalent to the Total Salary of grade 6 Employees working in Departments governed by the provisions of the Law; or
  2. an amount of six thousand dirhams (AED 6,000.00) for Employees working in Departments not governed by the provisions of the Law.
- b. The Contribution specified in paragraph (a) of this Article will be automatically invested in the low-to-medium risk investment portfolio.
- c. When the Contribution is invested in the low-to-medium risk investment portfolio, the Department will notify the Employee accordingly to enable him to indicate his preference either to continue with that portfolio or to switch to the capital-protected portfolio, which is free from any risk.

### **Article (5)**

This Resolution comes into force on the effective date of the Decree, and will be published in the Official Gazette.

**Hamdan bin Mohammed bin Rashid Al Maktoum**  
**Crown Prince of Dubai**  
**Chairman of the Executive Council**

Issued in Dubai on 15 September 2025  
Corresponding to 23 Rabi al-Awwal 1447 A.H.