The research of legal regulation and practice of working time recording was based on the study of EU Directive 2003/88, legal regulation models of EU member states, European practice, the 2019 decision of the CJEU, as well as the Georgian practice. The following essential aspects were highlighted throughout the research:

The obligation to transpose Directive 2003/88 into Georgian law is established by the Association Agreement. The Directive states:

- The maximum amount of working time during the week is an average of 48 hours including overtime. Considering the nature and specifics of the work, the increase is allowed.
- It is allowed to reduce the non-working time and increase the maximum working hours per week (over 48 hours).
- The employer must keep records of the working hours of those who work more than 48 hours per week.
- In case of increased working time, the employee should be given compensatory periods of rest.
- A working time reporting period/reference period is established (4 months, which can be extended).
- The issue of counting working hours does not apply to some categories of employees (executive managers or persons with autonomous decision-making power; persons whose working hours are not measured or who determine their own working hours; etc)
- Issues of increasing working time and reducing rest time are allowed in some fields, such as medical activities and others.
- EU member states have the right to use derogations and opt-out from the directive standards.

European Practice:

- EU member states have guided national law and practice based on the literal interpretation of the directive's provision: the employer is obliged to record the working hours of employees who work in an increased amount of the maximum working hours per week.
- EU member states have used the exceptional approaches established by the directive and the right to deviate from the directive's standards.
- In European practice, one of the most important purposes of recording working time is to compensate the employee accordingly and accurately.

Decision of CJEU:

- The CJEU's 2019 decision fundamentally changed the question of how to apply the content of the directive's provisions, as the decision clarified that employers are obliged to record any working time of all employees.
- Such a decision has significantly changed European labor management practices since 2019. Some member states of the European Union had established a system of recording the working time of employees of their own volition. However, the CJEU decision made timekeeping mandatory and binding for everyone. At this stage, the process of legislative changes is underway in the member states of the European Union. In some places, the approximation activities with the 2003/88 directive have not yet been completed, in some places they have not even started.
Despite the new decision and order, EU member states are successfully using the possibility of exceptions allowed by the directive and not all sectors and employees are included in the working time recording system. In some places, the working time tied to the performance of the function and the practice of uniform salary payment (lump sum) also apply.

ILO Regulations:

- ILO Conventions #1 and #30 establish the employer's obligation to record working time that exceeds the maximum weekly amount. However, in 2018, the ILO clarified in a report that this also means recording any working time of the employee.

Models and components of recording working time:

- In European law and practice the components and forms of timekeeping are different. The legislation of some countries obliges only the employer to record working time, and in some countries, this obligation is delegated to the employee.
- Documentary, electronic and software (application) forms of recording are used. The recording components are also different - in some places they are complex and detailed, in others they are flexible and simplified (in different models, the recording applies to different factors in different doses: regular working time, overtime, additional work, shifts, on-call work, night work, rest, break, vacation, etc.).

Georgian Law:

- The Labor Code of Georgia established one of the highest standards for recording working time - daily working time recording for every employee. The exceptions are allowed based on objective reasoning, however the term “objective” in this case is not defined.
- The Georgian model also does not provide a directive approach to the recording/calculating period, which provides flexibility in the calculation and distribution of working time and overtime work.
- The Georgian model does not consider the cases of some European practices, such as work tied to the function and the possibility of paying a single salary, where normal working time and overtime are not considered separately. (This should not be understood as a deterioration of the protection of the employee's rights. Rather, it should be a favorable and acceptable form for both parties).

Georgian practice (Analysis of the information from Labor Inspection):

- From January 1, 2021 to August 15, 2022, inspections were carried out in 670 enterprises. Of these, 304 were subjected to administrative responsibility. The main violations are: the employee was not introduced to the working time recording document; Complete information was not entered when filling out the form.
- The real and practical purpose, for which the obligation to record working time is established, remains without checking the main result: it is not known whether the employee was compensated for working over the normal working hours; Imposing administrative responsibility on the employer (form insecurity, etc.), without eliminating the main problem and following up on actual practice,
leaves the employee without protection. The "punishment" of the employer should not be an end, but the real protection of the employee's right to work.

- Georgian business rarely applies modern innovative/technological methods of recording for working time.
- Objectively exceptional cases, when it is not possible to record working time, remain uniquely within the scope of the employer's assertion.
- In Georgian practice (similar to Spain), no manual has been developed, which would name some positions, areas, functions (taking into account the content of the 2003/88 directive) which are exempted from the obligation to record working time.

Recommendations:

- In general, the practice of the European Union is as follows - any member state can set a higher standard than that set by the labor directives. The national standard should be maintained, and it should not be in the nature of change for the worse. Georgia has already established a higher/stronger approach to working time accounting than the national standards of some European countries (fully echoing the 2019 decision of the CJEU). Thus, the established standard cannot/will not be subject to decline/deterioration, however, it is possible to make changes to the Labor Code of Georgia, considering the exceptions of the directive and the law of EU member states.

  As an alternative to amendments to the Labor Code of Georgia, it is possible to consider the adoption of a by-law, which will clearly and comprehensively define those sectors, professions, positions, or functions that will not be subject to or will be subject differently to the recording of working hours.

- None of the alternatives and changes should be dictated on the basis that only economic aspects and business interests are considered, but the employee protection policy should be maintained in relation to balanced working hours, adequate rest, and decent remuneration (following the principle of mutual inviolability of commercial-economic and social goals).

  Respecting the principle of social partnership, based on European practice, it is advisable to reconcile the common opinion on the changes/future steps first among the representatives of the employers, then to make an agreement with the representatives of the employees, trade unions. (Advocacy should be joint).

- Labor inspections should develop manuals/guidelines to promote the establishment of uniform practices (by analyzing practices and declaring applicable criteria/recommendations), including in the field of working time recording. In the process of such activity, the European practice will be considered, as well as the Georgian specificity and the policy of directive exceptions.