



Alliant Global Services

Global Knowledge Center –
Legal & Regulatory Updates



Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

November 2024



Contents

Belgium	4
Δ Large employers must complete the 2024 Federal Commuter Survey.....	4
Brazil	6
Δ Pension regulator issues model DC plans and membership agreement to accommodate auto-enrollment of new employees.....	6
Canada	7
Δ Ontario amends sick leave eligibility criteria and extends occupational and safety requirements to remote workers	7
Δ Alberta pension plan filing fees increased.....	9
China.....	10
Δ Two new statutory holidays introduced starting 2025, and 2025 official schedule of statutory holidays released.....	10
Colombia	13
Δ Ministry of Labor releases guidance on preventing, identifying, and addressing harassment and discrimination of LGBTIQ+ employees.....	13
France.....	15
Δ The 2024 national interprofessional agreement to stimulate employment of experienced employees.....	15
Indonesia	18
Δ Law enhances family-related leave entitlements.....	18
Norway.....	21
Δ Government considering proposals to reform annual leave system.....	21
Philippines	22
Δ 2025 Statutory Holidays confirmed by Presidential Proclamation.....	22

Spain25

 Δ Constitutional Court rules biological mothers in single-parent families able to extend leave beyond the maximum maternity leave duration25

United Arab Emirates27

 Δ Government urges employers to register for the voluntary savings scheme as an alternative to making mandatory end-of-service contributions27

About Alliant Global29

Belgium

Large employers must complete the 2024 Federal Commuter Survey

Published 11 November 2024

By 21 January 2025, all private and public sector employers employing on average more than 100 employees must complete the federal commuter survey, which is implemented once every three years.

Affected employers must complete the survey for each establishment or unit with at least 30 employees.

The Federal Commuting Survey 2024 must be completed online via an application made available by the Federal Public Services Mobility and Transport Services.

Determining employer size

Employers must consider the number of full-time equivalent employees over the period of four quarters ending on 30 June 2024 (i.e. from 1 July 2023 through 30 June 2024).

The number of days between the start and the end of each employee's contract over this period must be divided by 365, and then:

- Divided by 1 for employees whose contract was already in place on 1 July 2023 (or before) and remains through 30 June 2024; or
- Divided by 2 for employees whose schedule is less than three-fourth of a full-time schedule.

For temporary workers, the calculation is similar, except that only the quarter ending on 30 June 2024 is accounted for, and the number of days between the start and the end of each temporary worker's contract over the quarter is divided by 92 (instead of 365).

Note that, external employees (employees paid by another employer) should not be included in this calculation of employer size.

The results for employees are then added to determine if the employer is considered as having 100 employees on average, i.e., whether the employer must complete the Federal Commuting Survey; the survey itself covers all employees who actually work in the establishment or unit for which the questionnaire is being completed.

External employees (i.e., employees paid by another employer) should be included in the calculation of the number of workers per unit and when the unit size is at least 30 employees then the survey must be completed for that unit.

Steps for completing the survey

Affected employers have until 31 January 2025 to submit their completed survey .

The required steps for completing the survey are:

- Gather the required data and complete the online form.
- Submit the completed form and seek opinion from employee representatives (e.g., works council, the consultation committee or, failing that, the union delegation).
- Submit the form.

Resources

- [Online 2024 Federal Commuter Survey](#)
- [2024 Federal Commuter Survey Form](#) (for viewing the survey only)
- [Previous Commuter Survey Reports](#)

Brazil

Pension regulator issues model DC plans and membership agreement to accommodate auto-enrollment of new employees

Published 11 October 2024

Since 1 March 2024, qualifying employers may opt to automatically enroll new employees into their supplemental pension plans when they begin employment.

On 30 September, the National Superintendence for Supplementary Pensions (*Superintendência Nacional de Previdência Complementar, PREVIC*) issued a model membership agreement for employer-sponsored defined contribution (DC) plans to be used for the automatic enrollment of new employees, along with two model plans for converting new and existing DC plans to automatically enrolling DC plans.

Starting 1 October 2024, applications to implement a new automatically enrolling DC plan or to convert an existing DC plan to an automatically enrolling DC plan must adhere to the new model plans and model membership agreement.

Background

Effective 1 March 2024, employers may opt to automatically enroll new employees into their supplemental pension plans upon employment, provided employer contribution represent at least 20% of employee contributions.

Employers choosing automatic enrollment are required to:

- Amend their plan regulations according to the new model regulations and use the model membership agreement issued on 30 September 2024;
- Issue a registration certificate and the model plan regulation within 60 days of an employee's automatic enrollment; and
- Notify automatically enrolled employees of their right to opt out within 120 days of enrollment.

If an employee opts out, any contributions made between enrollment and withdrawal are to be refunded within 60 days.

Resources

- [Model for new DC plans](#)
- [Model for existing DC plans](#)
- [Model membership agreement with a provision for automatic enrolment](#)

Canada

Ontario amends sick leave eligibility criteria and extends occupational and safety requirements to remote workers

Published 13 November 2024

Effective 28 October 2024, employers are prohibited from requiring that employees provide a certificate from a qualified health practitioner as evidence of their entitlement to sick leave, and the Occupational Health and Safety Act (OHSA) is extended to include remote workers.

Sick leave

Currently, employers are entitled to require evidence of an employee's entitlement to sick leave under the Employment Standards Act (ESA). Effective 28 October 2024, employers are no longer permitted to require that such evidence take the form of a certificate from a qualified health practitioner.

However, employers remain entitled to request other forms of evidence of an employee's entitlement to sick leave. This measure is essentially aimed at relieving unnecessary demand of healthcare providers time for employers' HR management policies.

As a reminder, the ESA entitles eligible provincially-regulated employees to a minimum of three unpaid employment-protected days of sick leave per calendar year.

Expansion of OHSA scope

Effective 28 October 2024, the scope of employees covered under the OHSA is expanded to include work performed in or around a private residence.

Moreover, the definitions of "workplace harassment" and "workplace sexual harassment" in Section 1 (1) of the OHSA are updated to include harassment that occurs in a workplace "virtually through the use of information and communications technology."

With the above amendments, employers' duty of care which is provided for by Ontario's OHSA is now expanded to include remote workers.

Employer Actions

All provincially-regulated employers are advised to revise their sick leave policies to ensure no requests for medical certificates are made to employees, and explore what other documentation may be reasonably requested, such as an attestation.

In terms of duty of care, employers are advised to review internal harassment policies (including sexual harassment), and revise employee training and communication materials as needed, to ensure they

adequately cover harassment that occurs “virtually through the use of information and communications technology”.

Underlying legislation

The changes were introduced by Bill 190, [Working for Workers Five Act](#) which was published in the Ontario Gazette on 9 November 2024.

Canada (cont'd)

Alberta pension plan filing fees increased

Published 12 November 2024

Effective 1 October 2024, the cost to register a new pension plan or file mandatory annual information returns increased from CAD 2.25 per member to CAD 2.50 per member. The minimum fee of CAD 250 and the maximum fee of CAD 75,000 remain unchanged.

The new rate is applicable to all annual information returns (AIR) for fiscal years ending between 1 October 2024 and 30 September 2025, as well as to any new plan registration.

As a reminder, an AIR must be submitted within 180 days following the plan's fiscal year-end.

Background

According to Section 153 of the Employment Pension Plans Regulation, the Superintendent of Pensions adjusts pension plan filing fees annually, with the most recent [EPPA Update 24-02](#) issued on 30 September 2024.

China

Two new statutory holidays introduced starting 2025, and 2025 official schedule of statutory holidays released

Published 14 November 2024

On 12 November 2024, the State Council adopted and released its decision to amend the "Regulations on National Holidays for Annual Festivals and Commemoration Days".

On the same day, the General Office of the State Council released the Statutory Holiday Schedule for 2025 reflecting the added holidays.

Effective 1 January 2025, the amendments increase the total number of statutory holidays from currently 11 to 13 days by adding one day to each of two existing holidays, namely:

- The Spring Festival (Chinese New Year) holiday is increased from three days to four days, with the Lunar New Year's Eve added (Article 2(2)); and
- Labor Day is extended from one day to two days, with 2 May added to the existing 1 May holiday (Article 2(4)).

The specific days granted as leave for a given year are published by the General Office of the State Council generally before December of each year. Employers must comply with the published schedule when determining their employees' holidays calendar for the year.

2025 Statutory Holidays

There are seven statutory holidays observed over a total of 23 days in 2025. These are New Year, Spring Festival/Chinese New Year, Qingming Festival, Labor Day, Dragon Boat Festival, Mid-Autumn Festival/Moon Festival and National Day.

The government adjusts each year's holiday schedule to afford employees longer consecutive days off from work, primarily to promote the country's tourism industry. This practice has two implications, namely:

- Some working days are designated as rest days; and
- Some non-working days are designated as compensatory working days as make up time.

The table below provides the list of statutory holidays, the 2025 dates, the duration of each holiday, and the corresponding compensation dates.

Holiday	2025 Date(s)	Duration	Compensation Dates ⁽¹⁾
New Year's Day	Wednesday, 1 January	1 day	-

Holiday	2025 Date(s)	Duration	Compensation Dates ⁽¹⁾
Spring Festival (also known as Chinese New Year) ⁽²⁾	Tuesday 28 January through Tuesday 4 February	8 days	Sunday 26 January, and Saturday 8 February
Qingming Festival (Tomb Sweeping Day)	Friday, 4 April through Sunday, 6 April	3 days	-
Labour Day	Thursday 1 May, and Friday 2 May	5 days	Sunday, 27 April 2025
Dragon Boat Festival (Tuen Ng or Duanwu Festival) ⁽³⁾	Monday, 2 May	3 Days	-
Mid-Autumn Festival (Moon Festival) and National Day ⁽⁴⁾	Wednesday 1 October through Wednesday 8 October	8 days	Sunday 28 September, and Saturday 11 October

(1) In 2025 several weekend days have been designated as working days to (partially) compensate for longer holiday periods. Employers may at their discretion also make such compensation days.

(2) Four-day holiday comprises the eve, the first, second and third days of the Lunar New Year, and typically falls in January or February.

(3) The fifth day of the fifth month of the lunar calendar, and typically falls in June.

(4) The fifteenth day of the eighth month of the lunar calendar, which typically falls in September.

Holidays that fall on non-working days

Statutory holidays that fall on a non-working day (Saturday or Sunday) are observed the following working day.

When an employee works on a day designated as time off (in replacement of a statutory public holiday that falls on a non-working day), the employer must either pay overtime to the employee at the lower rate of 200% of their regular hourly wage (as opposed to 300%) or grant time off in lieu.

Working on holidays

Employees who are required to work on a statutory holiday must be paid 300% of their regular hourly wage.

Working on compensation days

When an employee's rest day (typically Saturday or Sunday) has been designated as a regular working day, the employer is not obligated to pay overtime to the employee unless they work more than eight hours on that day, in which case the applicable overtime pay is 150% of the employee's regular hourly wage.

Payments in lieu

Legislation is silent on whether payment may be provided to an employee in lieu of observing a statutory holiday.

Bridging of statutory holidays

Statutory holidays can be reorganized to bridge with non-working days (typically Saturdays and Sundays). Article 7, of the 2024 Public Holidays Measures clarifies that the adjusted continuous work period immediately before and after statutory holidays should typically not exceed six days. Exceptions may apply under certain special circumstances.

Employer Actions

Starting 1 January 2025, employers must grant two additional paid statutory holidays to their employees.

In light of this change employers are advised to update their statutory holiday policies and related employee communication materials to reflect the two new statutory holiday entitlement.

It is worth noting that the increase in the number of statutory holidays from previously 11 to 13 starting in 2025 affects the average number of working days per month, which in turn affects all calculations involving the average number of working days per month. More guidance on the effect of this change is expected to be issued by the government.

Finally, according to Article 2, of the 2024 Public Holidays Measure, all citizens are entitled to statutory public holidays. Legislation does not provide for holiday entitlements of expatriate seconded employees, part-time or other special categories of employee. It is therefore advisable that an expatriate secondees' entitlement to Chinese statutory holidays (in addition to, or instead of those of their home jurisdiction) be specified in their secondment agreement.

Underlying legislation

The State Council's decision to amend the "Regulations on National Holidays for Annual Festivals and Commemoration Days" ([国务院关于修改《全国年节及纪念日放假办法》的决定](#)) was released on 12 November 2024.

Resources

[General Office of the State Council's Notice Concerning Some Public Holiday Arrangements in 2025](#)

Colombia

Ministry of Labor releases guidance on preventing, identifying, and addressing harassment and discrimination of LGBTIQ+ employees

Published 3 November 2024

On 4 September 2024, the Ministry of Labor released a circular offering guidance for employers on preventing, identifying, and addressing harassment and discrimination of LGBTIQ+ employees. The Circular includes:

- Examples and definitions of workplace harassment and sexual harassment;
- Conduct that constitutes discrimination against LGBTIQ+ individuals, and a reminder of applicable penalties; and
- Recommended employer practices to foster a nondiscriminatory work environment that is inclusive of LGBTIQ+ employees.

Definitions of harassment and sexual harassment

The circular reminds employers that workplace harassment is defined as any behavior that creates an intimidating, hostile, or offensive work environment. Examples include repeated negative treatment, bullying, exclusion or marginalization, verbal or physical threats, offensive jokes, and comments that undermine an individual's dignity.

Similarly, the circular provides the definition of sexual harassment as any form of unwanted verbal, non-verbal, or physical behavior of a sexual nature. The listed examples of sexual harassment in the workplace include sexually suggestive comments or jokes, inappropriate physical contact, explicit or implicit requests for sexual favors, and displaying offensive or sexually suggestive materials.

LGBTIQ+ discrimination and applicable penalties

The Ministry reminds employers that denying access to employment benefits, harassment or bullying, unequal treatment, and refusing to hire or promote an employee based on their sexual orientation or gender identity constitutes discrimination against LGBTIQ+ individuals.

Employers found to have discriminated against LGBTIQ+ employees may face significant financial penalties, be required to compensate employees subjected to discrimination, be publicly named or exposed, and potentially be subject to civil liability.

Employer recommendations

To foster non-discriminatory and inclusive workplaces for LGBTIQ+ employees, the circular recommends that employers:

- establish clear policies prohibiting discrimination and harassment based on sexual orientation, gender identity, and other related aspects;
- implement regular training programs to increase awareness of LGBTIQ+ issues and identify/address harassment or discriminatory behavior;
- promote an inclusive workplace culture through the use of inclusive language, accommodating diverse gender identities and sexual orientations, and ensuring equal opportunities for career advancement;
- provide accessible, confidential reporting mechanisms for harassment or discrimination complaints, ensuring prompt handling;
- establish support systems such as counseling, peer support groups, or access to external resources for LGBTIQ+ employees;
- ensure protection against retaliation for employees who report discrimination or harassment; and
- regularly monitor and assess workplace practices and policies for inclusivity and effectiveness of anti-discrimination initiatives.

Resources

[Circular 0055 of 2024](#) – In Spanish

France

The 2024 national interprofessional agreement to stimulate employment of experienced employees

Published 15 November 2024

On 14 November 2024, social partners have finalized a Draft National interprofessional agreement of 14 November 2024 in favor of the employment of experienced employees ([*Accord national interprofessionnel du 14 novembre 2024 en faveur de l'emploi des salariés expérimentés*](#)) to stimulate the employment of experienced employees (*travailleurs expérimentés*), to use the terms of the draft ANI.

The Draft National Interprofessional Agreement (*Accord national interprofessionnel, ANI*) is currently pending the signature to employers' and union organizations.

For these measures to apply, the provisions of the Draft ANI will have to be converted into law.

With this Draft ANI, social partners are calling on employers to, among other measures, include the following in their management and human resources policies:

- Training on non-discrimination in hiring;
- Age management and intergenerational management so more experienced employees are not managed based on their age;
- Prevention of attrition and psychosocial risks;
- Enhanced mandatory professional interviews; and
- Strengthening social dialogue around the employment of experienced employees, both at company and at professional branch levels.

Strengthen social dialogue at company and branch levels

At company level, the Draft ANI proposes strengthening social dialogue on the employment of seniors both at company level and at the level of professional branches, by mandatorily covering the following topics:

- Recruitment of experienced employees;
- Maintaining employment while planning end of career that includes arrangements for gradual retirement and/or part-time work; and
- Transfer of experienced employees' knowledge and skills.

At the level of professional branches, the Draft ANI proposes mandating negotiations (at least once every three years) for employers with least 300 employees. The negotiations would include the employment, work, and improvements in working conditions of experienced employees.

Negotiations would be voluntary for employees with less than 300 employees.

Enhanced professional interviews

Professional interviews (*entretiens professionnels*) are mandatory once every two years and are intended to consider the employee's professional development prospects and related professional training.

The Draft ANI proposes to:

- Strengthen the employees' professional interview process once they reach the age of 45 years, irrespective of their number of years of service, and at their request with the assistance of a career development advisor, to:
 - Prevent any loss of the employee's marketability;
 - Address the adaptation or development of the employee's position and responsibilities;
 - Prevent attrition; and
 - Address the employee's desired professional mobility and/or retraining.

The professional interview would be scheduled within two months following the employee's mid-career medical assessment, to allow the discussions to include any recommendations made by the occupational physician.

- Strengthening of the professional interview which takes place before the employee reaches 60 years of age. Specifically, the Draft ANI proposes that the conditions for the employees continued employment, their end-of-career arrangements, as well as the possible recourse to gradual retirement, be discussed with employees during the professional interview that takes place two years prior to reaching the age of 60 years.

New experience appreciation contract

In order to encourage senior employees to return to work, social partners propose creating on a pilot basis an experience appreciation contract (*contrat de valorisation de l'expérience*), which would be a permanent contract for job seekers aged 60 years or over (or 57 years or over when a sector agreement so provides).

The employment contract would be subject to the same rules as a permanent contract (*contrat à durée indéterminée, CDI*) with the exception of its retirement-related rules, in that, the employee's retirement could only be considered by the employer once the employee reaches the statutory retirement age and meets the conditions for full-rate liquidation, i.e., the percentage applied to the reference salary to calculate the retirement pension, which depends on various criteria including the number of contribution quarters and the retirement age.

In the case of these proposed employment contracts, the employer would be exempt from employer contributions of 30% of the retirement allowance (*l'indemnité de mise à la retraite*), which is otherwise due upon an employee's retirement.

Simplifying end-of-career arrangements

Anticipating the impacts of retirement via dialogue

During the employee's first professional interview after the age of 60 years, the employee could communicate their tentative date for meeting the full-rate pension liquidation conditions. The employer would then be able to discuss possible end-of-career arrangements, such as:

- End of career part-time work; or
- Lowering the start age for gradual retirement.

End of career part-time work

An ANI proposal aimed at extending seniors' time in the labor force is to allow employees to request part-time work (or reduced daily rate) in their position or another position, under the following conditions:

- The employer may compensate all or part of the employee's loss of income according to terms defined by collective company or industry agreement; and
- A collective agreement may provide the financing of such an arrangement via the partial or total allocation of the employee's retirement allowance towards maintaining their pay and paying any remaining unpaid balances to the employee.

This part-time work arrangement would apply until the conditions for full-rate liquidation are met, i.e. the full-rate pension is paid, or until the gradual retirement system is fully used.

This part-time work arrangement would be reversible, provided it is mutually agreed by both parties or according to terms defined by collective agreement.

Lowering the start age for gradual retirement

Gradual retirement allows employees to start receiving a portion of their pension while working less and still improving their pension entitlements.

Currently, employees who are two years or less away from the statutory retirement age and who have 150 quarters of social contributions qualify for the gradual retirement system (i.e., a phased retirement option, which allows employees to receive part of their pension while working less and still growing their pension entitlements).

The age at which an employee can start gradual retirement varies by date of birth ranging from 60 years for those born before 1 September 1961 to 62 years for those born after 1 January 1968.

The Draft ANI proposes to reduce this age condition to 60 years.

Indonesia

Law enhances family-related leave entitlements

Published 1 October 2024

Effective 2 July 2024, Law No. 4 of 2024 on Maternal and Child Welfare in the First Thousand Days of Life enhances family leaves.

Previously, family leave entitlements were provided for by Law Number 13 of 2003 concerning Manpower ([Undang-undang \(UU\) Nomor 13 Tahun 2003 tentang Ketenagakerjaan](#)).

Law No. 4 of 2024 provides that existing legislation remains applicable to the extent that they are in line with its new provisions.

Maternity leave

Maternity leave entitlement

Effective 2 July 2024, according to Article 4 (3) of Law No. 4 of 2024, female employees are entitled to three months of employer-paid maternity leave upon childbirth, extendable by an additional three months (totaling six months), provided there are special conditions supported by a medical certificate.

These special conditions include:

- The mother's health problems, health disorders, or postpartum complications or miscarriages; and/or
- Children born with health problems, health disorders, and/or complications.

Previously, Law Number 13 of 2003 provided for one-and-a-half months of maternity leave prior to birth and one-and-a-half months of maternity leave after birth, with the possibility of extension via medical certificate. However, Law Number 13 of 2003 did not provide any precision on the duration of an extension, or on payments during such extensions.

In cases of miscarriage, the duration of employer-paid leave remains unchanged at one-and-a-half months.

Payment during maternity leave

Since 2 July 2024, employers must pay 100% of the employee's regular salary during the first four months of maternity leave, and 75% thereafter. The new law specifically provides for employers' obligation to pay 100% of wages for miscarriage leave.

Previously, employers were required to pay a three-month entitlement for maternity leave (i.e., two times one-and-a-half months before and after birth) at 100% of the employee's regular salary. Law Number 13 of 2003 was silent on payments during miscarriage leave.

Employment protections

Note that both Law Number 13 of 2003 and Law No. 4 of 2024 provide for employment protection, prohibiting the termination of a female employee for exercising their entitlement to maternity or miscarriage leave.

Under the provisions Article 5 of Law No. 4 of 2024, employees who can demonstrate having been terminated or discriminated against for reasons related to exercising the leave entitlements can obtain legal support from the central or regional government. Regulations implementing this provision of the Law are pending.

Paternity leave

Effective 2 July 2024, the existing two days of employer-paid paternity leave entitlement remains unchanged. In addition, when approved by the employer, paternity leave becomes extendable by three additional employer-paid days.

Furthermore, male employees are now also entitled to two days of employer-paid leave in the event their spouse's pregnancy results in a miscarriage.

In addition to paternity leave, per Article 6 (3) of Law No. 4 of 2024, husbands are entitled to leave to accompany their wife and/or child for the following reasons:

- Health issues, post-natal complications, or a miscarriage experienced by the wife;
- Health issues or complications experienced by the child; and
- The wife who gives birth dies; and/or
- The newborn child dies.

Penalties apply

Under the provisions of Law No. 4 of 2024, employer non-compliance with family leave provisions may result in up to four years of imprisonment and/or monetary fines.

Employer Actions

Effective 2 July 2024, employers must grant enhanced employer-paid family-related leaves to their employees. The changes pertain to:

- Maternity leave entitlement, payment during maternity leave;
- Possibility of three additional mutually agreed employer-paid paternity leave days, in addition to the already existing two days of leave entitlement;
- New leave entitlement to two days for male employees whose spouse's pregnancy results in a miscarriage; and newly introduced leaves to accompany their wives if they or their child experiences health issues or complications, or for the death of their wife giving birth or their newborn child.

Employers are advised to revise their leave policies and practices, and all employee communication materials to reflect employee's new entitlements.

Employers are reminded that employer non-compliance with the provisions of the new Law may result in up to four years of imprisonment and/or monetary fines.

Underlying legislation

The amendments introduced by Law No. 4 of 2024 on Maternal and Child Welfare in the First Thousand Days of Life ([*Undang-Undang Nomor 4 Tahun 2024 tentang Kesejahteraan Ibu dan Anak pada Fase Seribu Hari Pertama Kehidupan, KIA*](#)), was published in the State Gazette of the Republic of Indonesia (*Lembaran Negara Republik Indonesia*) on 2 July 2024. Implementing regulations remain to be issued for certain provisions of the new law.

Norway

Government considering proposals to reform annual leave system

Published 26 November 2024

21 October 2024 was the closing date of consultations on proposals to amend the Holiday Act ([Lov om ferie](#)), to ensure alignment with the [EU Working Time Directive](#).

In contrast with other EU member states, in Norway employee's statutory entitlement to annual leave days is separate from their entitlement to annual leave pay. Employees are entitled to annual leave time from their first year of employment. However, entitlement to pay during annual leave is acquired during what is referred to as the qualification year, and payments only start the following year. This means that employees receive annual leave pay to compensate for any lost income during their annual leaves, only if they were in the service of their employer the previous year, i.e., the qualification year.

It is this misaligned system that led the European Free Trade Association (EFTA) Surveillance Authority to question whether the Norwegian accrual system for holiday pay was in compliance with the EU Working Time Directive, according to which employees must annually be entitled to at least four weeks of paid leave.

The Ministry of Labor and Inclusion then created a committee to investigate the current provisions of the Holiday Act, and to propose the needed changes.

The committee considered various options where annual leave pay would be earned and paid out in the same year, and its final report comprised three different models that differed in terms of complexity and structure. The committee's report was presented to the Ministry of Labor and Inclusion for consideration, without any recommendations as to which model should be adopted.

The government sent the report out for a consultation that closed on 21 October 2024.

Regardless of which model is ultimately adopted, under the proposed scenarios employers will have to make liquidity management adjustments, as they will no longer be able to manage amounts corresponding to employees' accrued annual leave pay for one full year prior to having to make payments during their annual leaves in the subsequent year.

To mitigate any adverse impact of transitioning to a new annual leave system, the committee believes that transitional phase will be needed. During the transition phase two parallel systems could operate concurrently.

Philippines

2025 Statutory Holidays confirmed by Presidential Proclamation

Published 3 November 2024

On 30 October 2024, the 2025 holiday dates were set by Presidential Proclamation No. 727.

There are two types of statutory employer-paid holidays in the Philippines, namely, regular holidays and special non-working holidays.

In total, employees are entitled to 18 employer-paid statutory holidays observed over a total of 18 days. In 2025, these comprise 10 regular holidays and eight special non-working holidays.

The 2025 statutory holiday dates are indicated in the table below.

Holiday Name	Holiday Type	2025 Dates
New Year's Day	Regular	Wednesday, 1 January ⁽²⁾
Chinese New Year	Special non-working	Wednesday, 29 January ⁽²⁾
The Day of Valor (<i>Araw ng Kagitingan</i>)	Regular	Wednesday, 9 April ⁽²⁾
Maundy Thursday	Regular	Thursday, 17 April
Good Friday	Regular	Friday, 18 April
Black Saturday	Special non-working	Saturday, 19 April
Labor Day	Regular	Thursday, 1 May
Independence Day	Regular	Thursday, 12 June
Ninoy Aquino Day ⁽¹⁾	Special non-working	Thursday, 21 August (Observed on Monday, 18 August)
National Heroes' Day ⁽³⁾	Regular	Monday, 25 August
All Saints' Day Eve	Special non-working	Friday, 31 October
All Saints' Day	Special non-working	Saturday, 1 November

Holiday Name	Holiday Type	2025 Dates
Bonifacio Day ⁽¹⁾	Regular	Sunday, 30 November (Observed on Monday, 1 December)
Immaculate Conception Day	Special non-working	Monday, 8 December
Christmas Eve	Special non-working	Wednesday, 24 December
Christmas Day	Regular	Thursday, 25 December
Rizal Day ⁽¹⁾	Regular	Tuesday, 30 December (Observed on Monday, 29 December)
Last day of the year	Special non-working	Wednesday, 31 December
Notes: (1) Observed on the Monday nearest to the holiday date. (2) In the event the holiday falls on a Wednesday, the holiday will be observed on the Monday of that week. (3) Last Monday of August each year. (4) If a statutory holiday falls on a Sunday, the holiday is observed on the Monday that follows.		

Entitlement to holiday pay

Every employee shall be paid their regular daily wage during regular holidays, except in retail and service establishments regularly employing less than 10 employees. (Labor Code Article 94.a.)

Pay in lieu provisions

In this context, it is worth noting the distinction between regular holidays and special non-working holidays. Working on a regular holiday entails additional pay, while work performed on special non-working holidays typically does not entail additional pay, unless otherwise declared by the government.

The employer may require an employee to work on a regular holiday, provided they are paid twice their regular pay. (Labor Code, Article 94.b.)

Furthermore, where such holiday work falls on the employee's scheduled rest day, they become entitled to an additional compensation of at least 50% of their regular wage. (Labor Code, Article 94.c.)

Work performed on a special non-working holiday that does not exceed eight hours must be paid as overtime, i.e., at least an additional 30% of the employee's regular wage. For work performed in excess of eight hours on a special non-working holiday, an additional compensation equivalent to their rate for the first eight hours plus at least 30% thereof must be paid. (Labor Code, Article 93. b. and Article 87)

Where a collective bargaining agreement (CBA) or other applicable employment contract stipulates higher pay, the employer must pay the higher rate. (Labor Code, Article 93. d.)

Working on a statutory holiday

An employer may require an employee to work on any holiday, but they must be compensated at a higher rate depending on the type of holiday (regular versus non-working holiday), as detailed above. (Labor Code, Article 93. b.)

Holidays that fall on a non-working day

When a statutory holiday falls on a Sunday, the holiday will be observed on the Monday that follows.

For movable holidays, the President shall issue a proclamation, at least six months prior to the holiday concerned, specifying the date that shall be declared as a nonworking day. (Section 26 para c, Chapter 7, Book 1 of the Republic Act No. 9492)

Bridging of holidays

When a statutory holiday falls on a Wednesday, the holiday is observed on the Monday of that week. (Republic Act No. 9492, Section 26.c.)

Employer Actions

In preparing employee schedule and communication materials for the 2025 paid holidays, employers must ensure to remain in compliance with the statutory holidays as provided for by the underlying legislation. In particular, employers must grant their employees a total of 18 paid holidays on the 2025 dates specified by the Presidential Proclamation 727.

Employers must comply with their statutory obligations when a holiday falls on non-working days or on approved annual leave days. They must also comply with the statutory provisions in terms of payments in lieu, and compensation for work performed on statutory holidays.

Underlying legislation

The 2025 statutory holiday dates were set via the [Presidential Proclamation No. 727 Declaring the Regular Holidays and Special \(non-working\) Days for the year 2025](#), and released by [Presidential Communication](#) on 31 October 2024.

Legislation governing statutory holidays comprises the [Labor Code](#) and the [Republic Act No. 9492](#), dated 24 July 2007, entitled "An Act Rationalizing the Celebration of National Holiday Amending for the Purpose Section 26, Chapter 7, Book 1 of Executive Order No. 292, as amended, otherwise known as The Administrative Code of 1987."

The Republic Act No. 9492 lists the regular holidays and special non-working days to be observed in the country unless otherwise modified by law, order, or proclamation.

Spain

Constitutional Court rules biological mothers in single-parent families able to extend leave beyond the maximum maternity leave duration

Published 7 November 2024

On 6 November 2024, the Plenary Session of the Constitutional Court ruled that current legislation's restrictions on biological mothers in single-parent families to a maximum of 16 weeks of Birth and Childcare Leave for the Mother (*Permiso y prestación por nacimiento y cuidado del menor*), is unconstitutional. Following recent reforms, the Birth and Childcare Leave for the Mother replaced the previous statutory maternity leave.

The Constitutional Court (CC) upheld the question of unconstitutionality raised by the Social Chamber of the High Court of Justice of Catalonia in relation to Article 48, Sections 4, 5 and 6 of the Workers' Statute ([Ley del Estatuto de los Trabajadores](#)) in connection with Article 177 of the General Law on Social Security ([Ley General de la Seguridad Social](#), LGSS).

The CC ruled that current legislation unfairly distinguishes between children born to single-parent households and those born to two-parent households; and that biological mothers in single-parent families will be able to extend their leave for the birth and care of a child up to 26 weeks, instead of 16 weeks. As such, the ruling recognizes the entitlement of mothers in mono-parental families to a period of leave comparable to that of two-parent families.

The CC found that the difference between leaves for children from single-parent and two-parent households in current legislation was unjustified and unreasonable, and emphasized the need for legislation that ensures equal treatment of families irrespective of their composition.

Employer Actions

In light of the Constitutional Courts ruling of 6 November 2024, and in anticipation of the already announced amendments to family leave related legislation, employers are advised to grant 26 weeks of Birth and Childcare Leave for the Mother (*Permiso y prestación por nacimiento y cuidado del menor*) to employees who are in single-parent families.

Background

The ruling follows Spain's delayed transposition of the [EU Directive on work-life balance for parents and carers](#) in February 2024, when all biological and non-biological parents became entitled to 16 weeks of Birth and Childcare Leave (with social security benefits), of which four weeks may be taken before birth by the biological mother, and the first six weeks must be taken directly after birth, by both biological or non-biological parents.

The 16-week leave is non-transferable across parents. As a result, two-parent households can take up to a combined 32 weeks of Birth and Childcare Leave, while single parent households can only take 16 weeks (six weeks of which must be taken directly after birth, and four may be taken before birth by biological mothers).

Following the CC ruling, the Ministry of Social Rights indicated that its implementation remains unclear, and that unless the underlying legislation is amended, single parents will only be entitled to an additional 10 weeks of leave beyond the statutory 16 weeks, i.e., a total leave of 26 weeks as ruled by the CC, which is less than the 32 weeks of leave that double-parent families are entitled to.

Constitutional Court Ruling

As of the publication of this article, the [Constitutional Court's ruling](#) (in Spanish) had not yet been published in the Constitutional Court Section of Official Journal ([Boletín Oficial del Estado, Sección del Tribunal Constitucional](#))

The Constitutional Court published its ruling's information note N° 109/2024 ([Nota informativa n° 109/2024](#)), along with its ruling on 6 November 2024.

United Arab Emirates

Government urges employers to register for the voluntary savings scheme as an alternative to making mandatory end-of-service contributions

Published 10 November 2024

On 7 November 2024, via [press release](#) the Ministry of Human Resources and Emiratization (MoHRE) urged employers to register for the voluntary savings scheme – an alternative end-of-service benefits system for private-sector employees that was established in October 2023.

Prior to the establishment of the Voluntary Savings Scheme, there were no comparable savings schemes in the UAE other than the pension scheme for Gulf Cooperation Council (GCC) national employees and the Dubai International Financial Centre (DIFC) Employee Workplace Savings Scheme.

The Voluntary Savings Scheme is part of the government's strategy to attract and retain global talent, to a more competitive labor market, and promote the ease of doing business.

To join a Voluntary Savings Scheme employers can apply through MoHRE's service channels, select one of the accredited investment funds, and indicate the employees they wish to enroll in the system.

The Voluntary Savings Scheme

The Voluntary Savings Scheme introduced in October 2023 comprises savings and investment funds that operate under the governance of the Securities and Commodities Authority and MOHRE and exists in parallel, and as an alternative to the existing gratuity schemes, under which employees with at least one year of continuous service for an employer are entitled to a lumpsum benefit at the end of their service.

However, in contrast with the existing gratuity scheme, the new vehicle is flexible and enables employees to actively invest their end-of-service savings across a range of investment options.

Employer contributions

With a Voluntary Savings Scheme, participating employers make monthly contributions to a selected fund and are no longer required to pay an end-of-service gratuity to their employees.

Under the mandatory gratuity scheme, the end-of service benefit amount depends on the employee's years of service and basic salary. Under the alternative Voluntary Savings Scheme, participating employees receive their accrued savings and related returns on investments at the end of their service..

The Voluntary Savings Scheme allows skilled employees to choose from offered investment options (i.e., risk-based investment, and a Sharia-compliant investment option). Unskilled employees can only be enrolled in the Capital Guarantee Portfolio – a risk-free investment that maintains capital.

Employee contributions

Employees have the option to make additional contributions of approximately 25% of their total annual salary to increase their savings and investment returns. They can also withdraw some or all of the contributions and investment returns, based on the terms and conditions of the system.

Change of employer

When changing employer, an employee may either withdraw their accrued amount from the fund contributed by the current employer or choose to keep it in the fund. The new employer may also choose to contribute to the previous employer's fund based on an agreement with the fund.

About Alliant Global



As a truly independent global brokerage and consultancy, Alliant brings a unique fresh approach to managing global employee benefits. We are broker-neutral, and therefore represent our clients without any favoritism or conflict of interest. Asinta – a strategic partnership of independent global employee benefits advisors, enhances our agility and our current and in-depth knowledge of market intelligence.

Our model enables Alliant to offer advice and ensure compliance when placing local coverage. Our team's talents and skills are the foundation of this approach.

Our global consultants provide a single point of contact for your HR team, providing seamless coordination with local country brokers and consultants, while addressing your on-going HR and employee benefits compliance and country knowledge needs.

Alliant's global benefits management services include:

- New country expansion
- Plan brokering and renewals
- Country benchmarking
- Cost analytics
- Country news and compliance knowledge
- M&A global due diligence

In addition, we provide our client with a unique user-friendly benefit inventory system—International IQ[®]—that gives you a 24/7 view of your international plan benefits, renewal dates, and more.

For more information, please contact us at: globalBenefits@alliant.com.

Disclaimer: Alliant Global Compliance articles are designed to provide general information and guidance but have not been customized for any client's particular situation. They are based on information available at the time they are published. Alliant Global Consulting does not provide legal advice, legal interpretation, or legal opinions. Please consult a local legal counsel for such services. These articles are provided on an "as is" basis without any warranty of any kind. Alliant Insurance Services, Inc. disclaims any liability for any loss or damage from reliance on these publications.



Alliant Global Services

GlobalBenefits@alliant.com

Alliant Insurance Services is one of the nation's leading insurance brokerage firms and one of the top 5 largest US brokers, helping clients meet challenges in domestic and global benefits, risk management, and property and casualty insurance. With over 130 offices nationwide, Alliant offers a comprehensive portfolio of innovative and forward-thinking services to businesses in a wide range of industries.

CA License No. OC36861
© 2024 Alliant Insurance Services, Inc.

