



Alliant Global Services

Global Knowledge Center –
Legal & Regulatory Updates

March 2025



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Belgium

Tax-exempt flat-rate reimbursement for employees' use of own vehicle for work purposes increases

Published 26 March 2025

Effective 1 April 2025 through 30 June 2025, employers' tax-exempt flat-rate reimbursement for employees' use of private vehicles for professional purposes increases from EUR 0.4265 per kilometer to EUR 0.4320 per kilometer traveled.

Employers are free to grant a per kilometer allowance to their employees for the use of a private vehicle for work purposes that differs from the tax-exempt amount set by legislation. However, when the employer's reimbursement exceeds the tax-exempt amount, the actual expenses incurred by the employee must justify the reimbursements in order for the amounts reimbursed to be exempt from the employee's income tax, and from employer and employee social contributions.

Employer Actions

Starting 1 April 2025 through 30 June 2025, employers must adjust any flat-rate reimbursements to employees for their use of a private vehicle for business purposes to remain in line with the maximum tax-exempt limit of EUR 0.4320 per kilometer traveled; or be able to justify the actual travel expenses incurred and reimbursed for such reimbursement to be exempt from the employee's income tax, and from employer and employee social contributions.

Underlying legislation

The increase in the flat-rate reimbursement of employees' use of a private vehicle for work purposes was introduced by Circular No. 749. - Adaptation of the amount of the mileage allowance. - Period from 1 April 2025 to 30 June 2025 ([*Circulaire n° 749. - Adaptation du montant de l'indemnité kilométrique. - Période du 1er avril 2025 au 30 juin 2025*](#)), which was published in the Official Journal (*le Moniteur belge*) on 14 March 2025.

Belgium

Maximum tax-exempt home office allowance increased

Published 7 March 2025

Effective 1 March 2025, an employer may grant a maximum social contributions and income tax-exempt flat-rate home-office allowance (*Indemnité pour travail à la maison*) of up to EUR 157.83 per month (up from previously, EUR 154.74 per month).

The allowance may be granted to full-time or part-time employees who work-from-home on a structural and regular basis for a substantial part of their working time.

The term structural and regular means the equivalent of one working day per week for both part-time and full-time employees. This can be organized on a monthly basis in different ways (without prorating):

- 1 day per week
- 2.5 days per week
- 2 hours per day in a 5-day workweek
- 1 week per month.

The amount of EUR 157.83 is a maximum amount. A lower tax-exempt amount can therefore also be granted. Prorating the tax-exempt allowance amount in case of part-time work is not mandatory, i.e., the same ceiling applies for part-time employees working from home.

Separately, in addition to this tax-exempt allowance, the following income tax and social contribution-exempt maximum monthly amounts may be granted to a work-from-home employee:

- EUR 20.00 for the use for professional purposes of a private internet connection and subscription (unchanged); and
- EUR 20.00 for the use of a personal computer with peripherals for work purposes, or EUR 10.00 EUR for a second monitor, a personal printer and/or scanner, without a private computer (i.e., EUR 5.00 EUR per peripheral component for a maximum of three years), also unchanged.

Both the Social Security Administration (*L'Office national de sécurité sociale, ONSS*) and the tax authorities accept the above allowance limits as exempt amounts according to the terms specified in the Circular of 26 February 2021 on employers' work-from-home allowances.

Underlying legislation

National Social Security Office, Administrative Instructions 2025/1 ([Instructions administratives ONSS - 2025/1](#)).

National Social Security Office, Administrative Circular 2021/C/20 on employers' work-from-home allowances, 26 February 2021 ([*ONSS, Circulaire 2021/C/20 relative aux interventions de l'employeur pour le télétravail*](#)).

Ministry of Finance Circular 2024/C/37 relating to employer interventions for teleworking (8th Addendum) of 31 May 2024 ([*Circulaire 2024/C/37 relative aux interventions de l'employeur pour le télétravail \(8ème Addenda\)*](#)).

Denmark

Leave entitlements for surrogate parents, surrogate stepparents, and surrogate mothers enhanced

Published 27 March 2025

Effective 1 January 2025, parents who have a child through surrogacy are entitled to parental leave from the child's birth. Parents who adopt their partner's child are entitled to up to 32 weeks of leave, and surrogate mothers will be entitled to maternity leave, irrespective of whether they live with the child or not. Specifically,

- Surrogate mothers will be entitled to leave with maternity pay for four weeks before birth and ten weeks after birth, irrespective of whether they live with the child or not. Currently, surrogate mothers' entitlement to leave is conditional on having contact with the child during the leave period.
- Surrogate parents now both have the right to 24 weeks of parental leave with social security maternity benefits paid starting from the birth of the child. Previously, only one legal parent had rights from birth.
- Stepparents who adopt their partner's child are entitled to up to 32 weeks of leave to be taken within the first year, irrespective of whether they live with the child or not. When the child is adopted within 10 weeks of birth, the parent is entitled to up to two weeks of leave within those 10 weeks. Previously, stepparents were only entitled to parental leave after the adoption process was completed.

Employer Actions

Effective 1 January 2025, employers must grant the newly introduced and/or enhanced leave entitlements to surrogate parents, surrogate stepparents, and surrogate mothers.

Employees are entitled to a daily cash benefit that is based on their past earnings and capped at DKK 4,865 in 2025). In revising their leave policies, employers may wish to consider topping up social benefits paid during the statutory leaves, and whether the top-up would be discretionary.

Employers are advised to revise their leave policies and procedures and update their employee communication materials to ensure employees are aware of the new entitlements.

Underlying legislation

The changes were introduced by Act No. 1687 of 30/12/2024, Act amending the Children's Act, the Adoption Act, the Parental Responsibility Act and various other acts ([LOV nr 1687 af 30/12/2024, Lov om ændring af børneloven, adoptionsloven, forældresvarsloven og forskellige andre love](#)), which was published in the Official Journal (*Lovtidende*) on 30 December 2024.

Resources

Surrogacy and leave ([Surrogasi og Orlov](#))

Germany

Maternity benefits and protections will apply to cases of miscarriage and stillbirth

Published 12 March 2025

Effective 1 June 2025, employees experiencing a miscarriage from the thirteenth week of pregnancy will be entitled to a specified number of weeks of employment-protected social insurance paid leave, unless they expressly state their willingness to work. The duration of the statutory miscarriage leave is based on the duration of pregnancy at the time of the miscarriage.

Additionally, employees experiencing a stillbirth will also become entitled to maternity benefits and employment protection.

Miscarriage leave

According to Article 1 of the amendments to the Maternity Protection Act in the case of a miscarriage after 13 weeks of pregnancy, a employees will not be required to work. The duration of the applicable employment-protected leave entitlement is based on the duration of the pregnancy, as follows:

- Two weeks of leave for a miscarriage occurring after 13 weeks of pregnancy;
- Six weeks of leave for a miscarriage occurring after 17 weeks of pregnancy; and
- Eight weeks of leave for a miscarriage occurring after 20 weeks of pregnancy.

Concerned employees may expressly agree to continue working, with the ability to withdraw their consent to work at any time.

Currently, under the provisions of the Maternity Protection Act ([*Gesetz zum Schutz von Müttern bei der Arbeit, in der Ausbildung und im Studium*](#)) employees are entitled to paid maternity leave starting six weeks prior to birth and continuing to eight weeks after the birth. However, the maternity leave and related benefits entitlements do not extend to cases of miscarriage. Employees experiencing a miscarriage prior to the twenty-fourth weeks of pregnancy have the option of applying for employment-protected sick leave.

Employer Actions

Effective 1 June 2025, employers must comply with the new miscarriage leave and stillbirth leave requirements.

Employers are advised to revise their leave policies and procedures to reflect the new employee entitlements; inform all managers; and update all relevant employee communication materials to ensure employees are aware of the support they can claim in cases of miscarriage and stillbirth and the social benefits and statutory protections they are entitled to.

When revising leave policies, employers should consider whether to top-up social allowances and if so the duration of such top-up payments, and whether top-up payments would be discretionary.

Underlying legislation

The changes were introduced by the Law amending the Maternity Protection Act and other laws - Entitlement to maternity protection after a miscarriage ([Gesetz zur Anpassung des Mutterschutzgesetzes und weiterer Gesetze - Anspruch auf Mutterschutzfristen nach einer Fehlgeburt](#)), which was published in the Federal Gazette (*Bundesgesetzblatt*) on 27 February 2025.

Netherlands

Published 11 March 2025

Mandatory CO₂ registration and annual reporting on work-related personal mobility for large employers due by end June 2025

By 30 June 2025 at the latest, employers with 100 employees or more become subject to annual mandatory CO₂ registration and must report certain indicators on employees' business and commuting trips in the Netherlands.

In principle, the reported data relates to employee commute or business travel that is compensated by the employer or for which the employer provides the employee a vehicle or transport ticket.

Employers must annually report the total number of kilometers traveled, the means of transport, and the type of fuel used. The actual CO₂ emissions is then automatically calculated.

Employers must provide this information no later than 30 June 2025 of the following calendar year; Therefore, the 2024 data must be reported no later than 30 June 2025.

The government has published guidelines for data collection on work-related personal mobility, and a Manual on Getting started with the online reporting obligation form for work-related personal mobility (WPM). Both these documents are linked under the Resources section below.

There is currently no mandatory employer-specific CO₂ emissions standard, but a collective government-set environmental, social, and governance goal (ESG) to achieve a CO₂ emissions reduction of 1.5 megatons by 2030.

Employer Actions

By 30 June 2025 at the latest, employers with 100 or more employees must register for mandatory CO₂ reporting obligation on WPM via the designated [government portal](#).

The report must provide the annual number of kilometers, the means of transport and the type of fuel utilized. On an exceptional basis, for the year 2024 which is the first year of mandatory annual reporting, employers may submit data for the entire year or for the last six months of 2024.

Non-compliance may result in penalties or imply reputational risks.

Underlying legislation

The CO₂ reporting obligation was introduced by the Decree of 3 April 2023 amending the Environmental Management Activities Decree and the Environmental Law Decree in connection with the update of the

energy saving obligation ([*Besluit tot wijziging van het Activiteitenbesluit milieubeheer en het Besluit omgevingsrecht in verband met de actualisatie van de energiebesparingsplicht*](#)), which was published in the Official Journal (*Staatsblad*) on 5 April 2023.

Useful resources

- Guidelines for data collection on work-related personal mobility ([*Gegevensverzameling werkgebonden personenmobiliteit*](#)) – In Dutch
- Getting started with the online form for the reporting obligation for work-related personal mobility ([*Aan de slag met het online formulier voor de rapportageverplichting werkgebonden personenmobiliteit \(WPM\)*](#)) – In Dutch
- [*Government Portal for submitting data on employees' business and commuting trips*](#) – In Dutch

Poland

Maternity leave for premature births or newborn's hospitalization increased

Published 4 March 2025

Effective 19 March 2025, legislation provides for additional paid maternity leave entitlements for new parents of children born prematurely and children born on time but requiring hospitalization. The changes are to make up for the lack of the possibility interrupt maternity leave before the first eight weeks following birth.

The new provisions specify:

- Additional maternity leave eligibility criteria;
- Maximum duration of additional maternity leave;
- Social benefit payments during additional maternity leave; and
- Employment protections related to the use of additional maternity leave.

Entitlement to additional maternity leave

The maximum duration of additional maternity leave that an employee (i.e., the biological mother, the biological father using maternity leave transferred to him, or a foster or adoptive parent) is entitled to ranges between eight to 15 weeks, based on:

- the duration of the child's hospitalization;
- the week of pregnancy in which the child is born; or
- the child's birth weight.

The maximum entitlements are detailed in the table below.

Eligibility Criteria	Additional Leave Entitlement
Child born before the completion of the twenty-eighth week of pregnancy or with a birth weight of no more than 1000 grams.	One week of additional maternity leave for each week of the child's stay in hospital until the end of the fifteenth week after delivery.
Child born after the completion of the twenty-eighth week of pregnancy and before the completion of the thirty sixth week of pregnancy and with a birth weight of more than 1000 grams.	One week of additional maternity leave for each week of the child's stay in hospital until the end of the eighth week following delivery.
Child born after the thirty-sixth week of pregnancy, and its stay in hospital is of at least two consecutive days between the fifth and the twenty eighth day after delivery.	One week of additional maternity leave entitlement between the fifth day to the eighth week following delivery, for each week of the child's hospital stay.

When determining the length of additional maternity leave, periods of hospitalization are added up, and a partial week of hospitalization is rounded up to a full week – that is, breaks between consecutive hospital stays count towards increasing maternity leave entitlements. In the case of multiple births, the lowest birth weight and the longest period of hospitalization are considered for determining the maximum duration of additional maternity leave.

The additional maternity leave is granted upon an application being submitted by the parent (mother or father) raising the child no later than 21 days before the end of the maternity leave.

Previously, the duration of maternity leave is currently 20 weeks. A maximum of six weeks can be drawn before the expected date of birth, and the balance of 14 weeks must be taken after birth. There were no provisions specifically for parents of children born prematurely.

According to Article 181 of the Labor Code, maternity leave cannot be interrupted before the first eight weeks following birth – meaning, additional maternity leave can be taken after the ordinary maternity leave entitlement is used.

Social benefits during additional maternity leave

In parallel to the amendments to the Labor Code ([Kodeks pracy](#)) to introduce additional maternity leave, analogous amendments to the Family Benefits Act ([Ustawa o świadczeniach rodzinnych](#)) grant social benefits during the additional leave.

In accordance with the additions in Article 17c of the Family Benefits Act, the right to parental benefit is extended to the additional periods of maternity leave provided for by the amended Labor Code.

Social benefits paid during additional maternity leave corresponds to 100% of average earnings over the 12 months (or less if the employee is recently employed) preceding the birth or adoption of the newborn, with no upper limit.

Two options apply for social benefits during ordinary maternity leave, namely:

Twenty weeks at either 100% or 81.5% of the mother's average earnings over the 12 months preceding the birth, with no upper limit to the social benefit.

Under the 81.5% of average earnings option, social benefits paid during parental leave would also be 81.5% of the employee's average earnings. However, for this option the employee is required to apply for both maternity and parental leave in one application within 21 days of birth.

Otherwise, the 100% of earnings option applies. This option result in lower social benefits paid during parental leave, i.e., 70% of the averaged earnings.

Employment protections during additional maternity leave

Additional maternity leave is subject to existing employment protection provisions related to the use of family-related leave entitlement, namely:

- Protection against any unfavorable treatment by the employer or negative consequences towards the employee due to the exercise of rights granted under the provisions of the Labor Code;
- Prohibition of conducting any preparations for the termination of employees during additional maternity leave, as well as from the day the employee applies for additional maternity leave and takes such leave; and
- After the end of additional maternity leave, the employer will allow the employee to work in the previous position, and if this is not possible in an equivalent position on terms no less favorable than those that would apply if the employee had not taken this additional leave.

Employer Actions

Effective 19 March 2025, employers are required to grant additional maternity leave to parents of children born prematurely or children born on time but requiring hospitalization.

Employers are advised to revise their leave policies and procedures to reflect the new employee leave entitlements, train line managers, and update relevant employee communications materials to inform them of the entitlements and employment protection rights.

Social benefits paid during additional maternity leave corresponds to 100% of the employee's earnings with no upper limit. Considering a top-up pay is therefore unnecessary.

However, in revising leave policies, employers may wish to consider offering support under an employee assistance program (EAP) to employees dealing with a premature birth or a newborn requiring hospitalization.

Underlying legislation

The changes were introduced by the Act of 6 December 2024 amending the Labor Code and certain other laws ([Ustawa z dnia 6 grudnia 2024 r. o zmianie ustawy - Kodeks pracy oraz niektórych innych ustaw](#)), which was published in the Official Journal (*Dziennik Ustaw*) on 18 December 2024.

Resources

Social Insurance Institution (*zakresu ubezpieczeń społecznych, ZUS*) - Maternity allowance for the period of additional maternity leave ([Zasitek macierzyński za okres uzupełniającego urlopu macierzyńskiego](#)).

Portugal

Monthly paid leave introduced for employees with severe endometriosis or adenomyosis pain

Published 27 March 2025

Effective 26 April 2025, employees must grant up to three continuous days of paid leave to employees with severe and disabling pain caused by endometriosis or adenomyosis during her menstrual period.

On 27 March 2025, new legislation amends the Labor Code (*Código do Trabalho*) to promote the rights of women with endometriosis or adenomyosis by strengthening their access to health care and creating a system of justified absence from work for up to three consecutive days per month.

Endometriosis and adenomyosis are two gynecological conditions that can cause pelvic pain and cause heavy menstrual bleeding.

The provisions of the new legislation come into effect on 26 April 2025, with the exception of articles 3 on Co-payment of therapies, and Article 4 on fertility preservation, which shall come into force with the next Union Budget.

Absence due to pain caused by endometriosis or adenomyosis

According to Article 6 of the new law, an employee who suffers from severe and disabling pain caused by endometriosis or adenomyosis during her menstrual period is entitled to up to three continuous paid days of leave each month, without loss of any rights,

The employee must provide their employer with a one-time medical certificate attesting to endometriosis or adenomyosis with incapacitating pain as evidence of a justified reason for absence.

Promotion of access to healthcare

Diagnosis

In order to ensure timely diagnoses of endometriosis or adenomyosis, and access to complementary diagnostic and therapeutic consultations, the Directorate-General for Health (*Direção Geral da Saúde, DGS*) is responsible to develop, within 90 days, standards and technical guidelines to be implemented in all health units.

The standards and guidelines must include, among other matters:

- Symptoms to be observed, namely by a family doctor, tests and complementary diagnostic methods available and scientifically validated; and
- The recommended follow-up after diagnosis.

The standards and guidelines on endometriosis and adenomyosis issued by the Directorate-General for Health will be immediately implemented in National Health Service (*Serviço Nacional de Saúde, SNS*) units.

Co-payment of medicines

According to Article 3 of the new law a reimbursement regime is created for medicines intended for the treatment and relief of symptoms of endometriosis and adenomyosis, progestogens or others, prescribed by a specialized SNS physician.

The expected co-payment will be set by decree within 30 days of 27 March 2025 (i.e., the date of publication of this new law in Official Journal).

Fertility preservation

According to Article 4 of the law, individuals with endometriosis or adenomyosis can preserve their fertility, through cryopreservation of their oocytes, with the SNS being responsible for providing for collection and storage.

The period for cryopreservation of oocytes for the purpose of preserving the fertility of people with endometriosis is the same as that provided for by law for other pathologies.

Employer actions

Effective 26 April 2025, employers must grant up to three days of paid leave each month to employees having provided a one-time medical certificate attesting to an endometriosis or adenomyosis diagnosis with incapacitating pain.

Employers are advised to:

- Revise their leave policies and practices to reflect this new leave entitlement;
- Provide training to managers; and
- Update employee communication materials to be disseminated to relevant employees.

Given the estimates of endometriosis and adenomyosis prevalence, employers are advised to account for an increase in potential paid leaves in the annual budgeting exercises.

Underlying legislation

The changes were introduced by the Law No. 32/2025, of 27 March ([*Lei n.º 32/2025, de 27 de março*](#)), which was published in the Official Journal (*Diário da República*) on 27 March 2025.

Slovakia

Local business trip meal allowances increase, triggering increases in non-trip-related minimum meal voucher amounts and meal allowance

Published 10 March 2025

Effective 1 April 2025, business trip meal allowances increase. Business trip meal allowances vary based on a business trip's duration.

Separately, an increase in business trip meal allowances automatically triggers increases the following:

- the minimum value of meal vouchers, and
- the minimum and maximum of the employer's share of employee meal expenses (i.e., meal allowance, which is an alternative to meal vouchers).

These changes are detailed below.

Business trip meal allowances

Effective 1 April 2025, business trip meal allowances will be as follows:

- EUR 8.80 for business trips of a duration of five to 12 hours, up from EUR 8.30;
- EUR 13.10 for business trips of a duration of 12 hours to 18 hours, up from EUR 12.30; and
- EUR 19.50 for business trips of 18 hours or longer, up from EUR 18.40.

The previously applicable amounts had been set by Decree No. 211/2024 of the Ministry of Labor, Social Affairs and Family ([*Opatrenie č. 211/2024 Opatrenie Ministerstva práce, sociálnych vecí a rodiny Slovenskej republiky o sumách stravného*](#)), which was published in the Collection of laws of the Slovak Republic (*Zbierka zákonov Slovenskej republiky*) on 1 August 2024, and came into effect on 1 September 2024,

Meal benefits

According to Section 152 Paragraph 1 of the Labor Code, employers must provide employees in work shifts with meals corresponding to the principles of proper nutrition, directly at or near the workplaces. Performing work for more than 4 hours is considered a work shift.

Employers have four options for meeting their meal benefits obligation, namely:

- Meals provided in the employer's own cafeteria;
- Meals provided in the cafeteria of another employer/catering facility;
- Meal vouchers; or
- A financial contribution to employees' meal expenses, i.e., a meal allowance.

An employee working for an employer that does not provide meals in its own or in another employer's cafeteria, can once every 12 months opt either for meal vouchers, or a meal allowance.

It is worth noting that employees working remotely for more than four hours per day are entitled to choose between a meal voucher and a meal allowance.

Meal vouchers

According to Section 152 of the Labor Code ([§ 152 Zákonníka práce](#)) the minimum value of a meal voucher must be 75% of the meal allowance set for business trips of five hours to 12 hours in duration.

Therefore, effective 1 April 2025, the minimum face value of a meal voucher must be at least EUR 6.60 (75% of EUR 8.80), up from EUR 6.23.

The Labor Code sets the minimum value of the meal voucher. The employer may decide to provide a higher amount.

Employer coverage of the meal voucher's total face value is tax and social contribution exempt up to 55% of the meal allowance amount for local business trips of a duration of five to 12 hours, i.e. EUR 4.84 as of 1 April 2025.

Meal allowances

The increase in travel-related meal allowances automatically affects the minimum and maximum amounts of meal allowances offered to employees as an alternative to meal vouchers.

According to Section 152 para. 6 of the Labor Code meal allowances must:

- at a minimum correspond to 55% of the minimum value of meal vouchers, and
- at a maximum to 55% of the meal allowance for a business trips lasting between five and 12 hours.

Therefore, effective 1 April 2025, employers' financial contributions towards employees' meal expenses (i.e., the meal allowance) must:

- at a minimum be EUR 3.63 (55% of EUR 6.60), up from previously EUR 3.43, and
- at a maximum EUR 4.84 (55% of EUR 8.80), up from previously EUR 4.57.

Tax and social contribution treatment of meal benefits

Since 1 September 2024, the exemption from social contributions and income tax was aligned across all forms of meal benefits, up to a maximum amount of EUR 4.84, i.e., 55% of the meal allowance for a business trip lasting five to 12 hours according to the Travel Reimbursement Act, which as of 1 April 2025 will be EUR 8.80.

Amounts above the income tax-exempt limit, paid from the business's social fund (i.e., a social fund created according to Act No. 152/1994 Coll.), remain exempt from income tax, as well as employer and employee social contributions.

Amounts beyond the limit, paid voluntarily from employer resources are considered a salary and are therefore subject to employer and employee social contributions and personal income tax.

Employer Actions

Effective 1 April 2025, employers must ensure that the amounts of business trip meal allowances are as follows:

- EUR 8.80 for business trips of a duration of five to 12 hours,
- EUR 13.10 for business trips of a duration of 12 hours to 18 hours, and
- EUR 19.50 for business trips of 18 hours or longer.

Furthermore, employers offering meal vouchers and meal allowances to their employees, must ensure that the amounts of these benefits are increased in line with the increase in the meal allowance amount of EUR 8.80 for business trips of a duration of five to 12 hours.

Finally, employers must be mindful that amounts voluntarily paid from employer resources beyond the tax-advantageous limit are considered a salary and are therefore subject to employer and employee social contributions and to personal income tax.

Underlying legislation

Decree No. 39/2025 of the Ministry of Labor, Social Affairs and Family ([*Opatrenie č. 39/2025 Opatrenie Ministerstva práce, sociálnych vecí a rodiny Slovenskej republiky o sumách stravného*](#)) was published in the Collection of laws of the Slovak Republic (*Zbierka zákonov Slovenskej republiky*) on 27 February 2025.

Slovakia

Basic allowance for use of motor vehicles during business trips increased

Published 10 March 2025

Effective 1 March 2025, the basic compensation for the use of motor vehicles during business trips increases.

The basic compensation is exempt from income tax and social contributions. The amount accounts for all expenses associated with the operation of the vehicle except for fuel consumption, e.g., the vehicle depreciation, routine repairs and maintenance, washing expenses, mandatory contractual insurance, accident insurance, etc.

The amount of the basic allowance per kilometer (km) depends on the type of vehicle, as follows:

- Two-wheeled vehicles, three-wheeled vehicles and quadricycles: EUR 0.080 (up from previously EUR 0.075). When using a trailer for a quad bike or a passenger car, the amount of basic compensation determined pursuant to Section 8(2) for quad bikes and passenger cars will be increased by 15%; and
- Passenger vehicles EUR 0.281 (up from previously EUR 0.265).

The previous increase in the basic allowance came into effect 10 months earlier, i.e., 1 May 2024.

The Act on Travel Reimbursements for Basic Reimbursement only addresses the basic reimbursement two-wheeled vehicles, three-wheeled vehicles, and quadricycles and the use of this vehicle with a trailer.

Basic compensation amounts for trucks, buses, and tractors are not regulated by law, but are subject to an employer-employee agreement.

Underlying legislation

Increase in the amount of meal allowance and the basic allowance for business trip is provided in Section 8, Paragraph 1 of Act no. 283/2002 Coll. on travel allowances, as amended ([Zákon č. 283/2002 Z. z. Zákon o cestovných náhradách](#)).

The ministerial Notice of increase in basic compensation amounts for the use of vehicles during business trips ([Upozornenie na zvýšenie súm základnej náhrady za používanie vozidiel pri pracovných cestách](#)) was published in the Announcement of the Ministry of Labor, Social Affairs and Family of the Slovak Republic No. 22/2025 Coll ([Oznámení Ministerstva práce, sociálnych vecí a rodiny Slovenskej republiky č. 22/2025 Z. z.](#)) on 7 February 2025.

South Africa

Earnings threshold above which certain employment entitlements no longer apply is increased

Published 7 March 2025

Effective 1 April 2025, the annual earnings threshold above which certain statutory employment entitlements no longer apply was increased from ZAR 254,371.67 to ZAR 261,748.45, which corresponds to a monthly earnings threshold of ZAR 21,812.37 (up from previously 21,197.63).

Certain provisions of the Basic Conditions of Employment Act, 1997 (BCEA) do not apply to employees whose gross earnings exceed this threshold.

Earnings, for the purpose of this threshold, is defined as the regular annual remuneration before deductions (i.e., income tax, pension, medical and similar payments) but excludes the following employer payments: subsistence and transport allowances, achievement awards, and overtime payments.

The BCEA's employee entitlements that no longer apply to employees with gross earnings above the threshold pertain to:

- Ordinary hours of work - Sections 9
- Overtime - Section 10
- Compressed working week - Section 11
- Averaging work hours - Section 12
- Determination of hours of work by Minister - Section 13
- Meal intervals - Section 14
- Daily and weekly rest periods - Section 15
- Pay for work on Sundays - Section 16
- Night work transport and night shift allowances - Section 17 (2)
- Work performed on a statutory holiday - Section 18 (3)

Employees earning above the threshold are not entitled to the statutory employment conditions provided under the above sections of the BCEA. The employment conditions that they negotiate and agree to with their employers may be less favorable than those applicable to employees earning less than the threshold.

Underlying legislation

The earnings threshold was increased per [Government Notice of 7 March 2025](#), which was published in the Official Gazette (*Staatskoerant*) on 7 March 2025.

South Africa

Rates per kilometer and travel allowances for use of a personal vehicle for work purposes reduced

Published 19 March 2025

On 12 March 2025, the South Africa Revenue Services (SARS) approved the new table of vehicles rates per kilometer (Km) used to calculate travel allowances in respect of the 2026 assessment year, i.e., from 1 March 2025 through 28 February 2026.

Employers dispose of two options for compensating employees for the use of a private vehicle for work purposes, namely:

- A per kilometer rate used to reimburse employees' actual business travel expenses incurred; or
- A fixed allowance to cover expenses incurred for use of a personal vehicle for work purposes.

These options are detailed below.

Reimbursement of actual expenses

The new tax-exempt rate is ZAR 4.76 per Km., down from previously ZAR 4.84.

The per-kilometer reimbursement rate can be used by the employer only to the extent that no other allowance or reimbursement other than for covering expenses related to parking or toll fees, is paid by the employer to the employee.

An allowance is an amount granted by the employer to the employee when business-related expenses are incurred (without obligation for the employee to prove/account for these expenses to the employer). The amount of the allowance is based on the anticipated business-related expenses. Whereas an advance is an amount granted to an employee to incur business-related expenses on behalf of the employer, with an obligation on the employee to demonstrate the business-related expenditure. The amount for this advance is based on the anticipated business-related expenditure. In the case of an advance, the employer recovers the difference from the employee if actual expenses are less than the advance paid (or vice versa).

Any reimbursements in excess of allowed travel expenses actually incurred for work purposes is subject to income tax.

Travel allowance

As from 1 March 2025 through 28 February 2026, the allowance amount that is tax-exempt is based on the sum of the amounts provided in the following table, which vary according to the value of the vehicle.

Value of the Vehicle (ZAR)	Fixed cost (ZAR)	Fuel cost (Cents/km)	Maintenance costs (Cents/km)
100,000 or less	34,940	146.7	47.4
100,000 – 200,000	60,688	163.8	59.3
200,000 – 300,000	87,497	177.9	65.4
300,000 – 400,000	111,273	191.4	71.4
400,000 – 500,000	135,048	204.8	83.9
500,000 – 600,000	159,934	234.9	98.5
600,000 – 700,000	184,867	238.9	110.5
700,000 – 800,000	211,121	242.9	122.5
More than 800,000	211,121	242.9	122.5

Note that, 80% of the travel allowance must be included in the employee's remuneration for tax withholding (pay as you earn, PAYE) purposes. This percentage is reduced to 20%, provided the employer is satisfied that at least 80% of the use of the vehicle for the tax year will be for business purposes.

No fuel expenses may be claimed if the employee has not borne the full cost of fuel used in the vehicle, and no maintenance cost may be claimed if the employee has not borne the full cost of maintaining the vehicle (e.g. if the vehicle is covered by a maintenance plan).

The fixed cost amount must be reduced on a *pro-rata* basis if the vehicle is used for business purposes for part of a year.

The actual distance travelled during a tax year and the distance travelled for business purposes, substantiated by a log, are used to determine the costs which may be claimed as travel allowance.

Underlying legislation

The change was introduced by [Fixing of Rate Per Kilometre in Respect of Motor Vehicles for the Purpose of Section 8\(1\)\(b\)\(ii\) AND \(iii\) of the Income Tax Act, 1962](#), which was published in the Official Gazette (*Staatskoerant*) on 28 February 2025.

South Africa

Government sets tax-exempt per diem ceilings for internal and foreign business travel

Published 15 March 2025

On 12 March 2025, the Commissioner for South Africa Revenue Services (SARS) increased the daily amount for expenditure in respect of meals and incidental costs for local business travel and maintained unchanged the per diem amounts for foreign business travel for the 2026 tax assessment year, i.e., from 1 March 2025 to 28 February 2026.

Travel per diems are not considered part of an employee's taxable income, provided they do not exceed the SARS tax-exempt limits.

Local business trips

Effective 1 March 2025 to 28 February 2026, the tax-exempt meals and incidental costs per diem limit for local business trips is ZAR 570 (up from previously ZAR 548), and the per diem for incidental cost only is ZAR 176 (up from previously ZAR 169).

In cases where an employee has to be away from their workplace for business purposes and documents their expenses, any reimbursement or advance will be tax-exempt, provided the employee has authorization to incur expenses for meals and other incidentals during while away, and the expenses do not exceed the following ZAR 176 (up from previously ZAR 169).

Foreign business trips

Effective 1 March 2025 to 28 February 2026, the tax-exempt per diem limits for foreign business travel by country are presented in the table below.

Country	Maximum Tax-Exempt Per Diem (unchanged as of 1 March 2024)	
	Currency	Amount
Albania	EUR	97
Algeria	EUR	110
Angola	USD	303
Antigua and Barbuda	USD	163
Argentina	USD	106
Armenia	USD	220
Austria	EUR	136
Australia	AUD	230
Azerbaijani	USD	145
Bahamas	USD	228
Bahrain	BHD	36
Bangladesh	USD	79
Barbados	USD	202

Maximum Tax-Exempt Per Diem
(unchanged as of 1 March 2024)

Country	Currency	Amount
Belarus	EUR	62
Belgium	EUR	146
Belize	USD	119
Benin	EUR	113
Bolivia	USD	78
Bosnia-Herzegovina	BAM	154
Botswana	BWP	883
Brazil	BRL	409
Brunei	USD	88
Bulgaria	EUR	91
Burkina Faso	CFA	58,790
Burundi	EUR	67
Cambodia	USD	99
Cameroon	EUR	120
Canada	CAD	191
Cape Verde Islands	EUR	65
Central African Republic	EUR	94
Chad	EUR	134
Chile	USD	106
China (People's Republic)	Yuan	803
Colombia	USD	94
Comoro Island	EUR	122
Cook Islands	NZD	211
Cote D'Ivoire	EUR	119
Costa Rica	USD	116
Croatia	EUR	81
Cuba	USD	114
Cyprus	EUR	125
Czech Republic	EUR	90
Democratic Republic of Congo	USD	164
Denmark	DKK	2,328
Djibouti	USD	99
Dominican Republic	USD	106
Ecuador	USD	163
Egypt	EGP	873
El Salvador	USD	98
Equatorial Guinea	EUR	166
Eritrea	USD	112
Estonia	EUR	92
Eswatini	ZAR	1,367
Ethiopia	USD	95
Fiji	USD	124
Finland	EUR	171
France	EUR	128
Gabon	EUR	165
Gambia	EUR	74
Georgia	USD	95
Germany	EUR	132
Ghana	USD	130
Greece	EUR	131
Grenada	USD	151
Guatemala	USD	114
Guinea	EUR	78
Guinea Bissau	EUR	59

Maximum Tax-Exempt Per Diem
(unchanged as of 1 March 2024)

Country	Currency	Amount
Guyana	USD	118
Haiti	USD	130
Honduras	USD	186
Hong Kong	HKD	1,505
Hungary	USD	83
Iceland	ISK	25,466
India	INR	6,001
Indonesia	USD	86
Iran	USD	120
Iraq	USD	125
Ireland	EUR	139
Israel	USD	188
Italy	EUR	138
Jamaica	USD	116
Japan	JPY	16,424
Jordan	USD	201
Kazakhstan	USD	100
Kenya	USD	138
Kiribati	AUD	233
Korea, Republic	KRW	183,824
Kuwait (State of)	KWD	51
Kyrgyzstan	USD	172
Laos	USD	92
Latvia	USD	150
Lebanon	USD	158
Lesotho	ZAR	750
Liberia	USD	112
Libya	USD	120
Lithuania	EUR	154
Macao	HKD	1,196
Macedonia (Former Yugoslav)	USD	100
Madagascar	USD	59
Madeira	USD	290
Malawi	MWK	3,1254
Malaysia	MYR	382
Maldives	USD	202
Mali	EUR	178
Malta	EUR	132
Marshall Islands	USD	255
Mauritania	EUR	97
Mauritius	MUR	4,808
Mexico	MXN	1,313
Moldova	USD	117
Mongolia	USD	69
Montenegro	EUR	90
Morocco	MAD	1,115
Mozambique	USD	66
Myanmar	USD	123
Namibia	ZAR	950
Nauru	AUD	278
Nepal	USD	64
Netherlands	EUR	122
New Zealand	NZ \$	216
Nicaragua	USD	90

Maximum Tax-Exempt Per Diem
(unchanged as of 1 March 2024)

Country	Currency	Amount
Niger	EUR	78
Nigeria	USD	242
Niue	NZD	252
Norway	NOK	1,753
Oman	OMR	79
Pakistan	PKR	6,235
Palau	USD	252
Palestine	USD	295
Panama	USD	105
Papa New Guinea	PGK	285
Paraguay	USD	76
Peru	USD	139
Philippines	USD	122
Poland	EUR	88
Portugal	EUR	87
Qatar	QAR	677
Republic of Congo	EUR	149
Reunion	EUR	164
Romania	EUR	83
Russia	EUR	330
Rwanda	USD	78
Samoa	WST	193
Sao Tome & Principe	EUR	160
Saudi Arabia	SAR	538
Senegal	EUR	128
Serbia	EUR	70
Seychelles	EUR	132
Sierra Leone	USD	90
Singapore	SGD	232
Slovakia	EUR	105
Slovenia	EUR	103
Solomon Islands	SBD	1,107
South Sudan	USD	146
Spain	EUR	112
Sri Lanka	USD	75
St. Kitts & Nevis	USD	164
St. Lucia	USD	215
St. Vincent & The Grenadines	USD	187
Sudan	USD	200
Suriname	USD	107
Sweden	SEK	1,440
Switzerland	CHF	201
Syria	USD	185
Taiwan	NTD	3,981
Tajikistan	USD	97
Tanzania	USD	129
Thailand	THB	3748
Togo	CFA	6,4214
Tonga	TOP	251
Trinidad & Tobago	USD	153
Tunisia	TND	198
Turkey	EUR	75
Turkmenistan	USD	125
Tuvalu	AUD	339

Maximum Tax-Exempt Per Diem (unchanged as of 1 March 2024)		
Country	Currency	Amount
Uganda	USD	64
Ukraine	EUR	131
United Arab Emirates	AED	699
United Kingdom	GBP	114
Uruguay	USD	133
USA	USD	168
Uzbekistan	EUR	80
Vanuatu	USD	166
Venezuela	USD	294
Vietnam	USD	79
Yemen	USD	94
Zambia	USD	119
Zimbabwe	USD	123
Other countries not listed	USD	215

SARS Resources

- SARS External Guide - [Guide for Employers in Respect of Allowances \(2026 Tax Year\)](#)
- [2024 Foreign Subsistence Allowance \(commencing 1 March 2024\)](#) – Unchanged in 2025 (Assessment year 2026)

United Kingdom

Government launches public consultation on mandatory ethnicity and disability pay gap reporting

Published 28 March 2025

On 28 March 2025, the government's Office of Equality and Opportunity launched public consultations seeking views on how to implement mandatory ethnicity and disability pay gap reporting for employers with 250 employees or more.

The outcome of the consultations will inform the government's drafting of a Proposed Equality (Race and Disability) Bill to be considered by Parliament.

The government is seeking views by 10 June 2025 from all interested parties, including:

- employers
- public sector bodies
- trades unions
- race and disability stakeholders
- people from ethnic minority groups
- individuals with disabilities
- Organizations for individuals with disabilities

Consultation questions

Consultation responses will be used to inform the drafting of legislation proposal, i.e., forthcoming Equality (Race and Disability) Bill: mandatory ethnicity and disability pay gap reporting.

The consultation's 33 [optional questions](#) are grouped into categories (questions and/or categories can be skipped). The categories are:

- Extending pay gap reporting to ethnicity and disability
- Geographical scope
- Pay gap calculations
- Action plans
- Additional reporting requirements for public sector bodies
- Dates and deadlines
- Enforcement
- Ethnicity: data collection and calculations
- Calculating and reporting ethnicity pay gaps
- Disability: data collection and calculations
- Defining 'disability'

Providing more than one response is possible, for example: as a trade union organization that wants to provide separate views as a representative organization and also as an employer, or an individual representing an organization who also wishes to respond on behalf of their organization and separately with their own personal views.

Consultation documents

The [full consultation document \(including accessible formats such as Easy Read and British Sign Language\)](#) is available at GOV.UK.

After reading the [consultation document](#), interested parties are encouraged to respond online if possible.

Responding to the consultation

Responses to consultation questions may be submitted by 10 June 2025:

- Online via Equality (Race and Disability) Bill consultation survey;
- By email equalitybill@cabinetoffice.gov.uk; or
- By post, to:

Race Equality Unit
Cabinet Office
Fourth Floor
1 Horse Guards Road
London
SW1A 2HQ

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