Alliant Global Services

Global Knowledge Center - Legal & Regulatory Updates

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Brazil

Minimum mandatory coverage for cancer and multiple sclerosis treatment amended as of 1 September 2023

Published 21 August 2023

Effective 1 September 2023, Normative Resolution No. 584 of the National Supplementary Health Agency amends Normative Resolution No. 465 of 24 February 2021. The amendments expand the List of Procedures and Events in Health – the list which determines the minimum mandatory coverage by supplementary health insurance plans.

The specific changes introduced by the Resolution are as follows:

- Addition of modulated intensity radiotherapy (IMTR): This advanced form of radiation therapy is capable
 of treating cancers and tumors located anywhere in the body. However, its primary applications are in
 the treatment of lung, mediastinum, and esophagus tumors.
- Inclusion of Ofatumumab: This medication is prescribed for the treatment of adult patients dealing with recurrent multiple sclerosis (MS) who have either not responded to previous treatments or cannot use natalizumab due to contraindications.

Underlying legislation

The Normative Resolution No. 584 of 7 August 2023 (*Resolução Normativa ANS Nº 584 de 7 Agosto de 2023*) issued by the National Supplementary Health Agency (*Agência Nacional de Saúde Suplementar, ANS*), was published in the Official Gazette of the Union (*Diário Oficial da União, DOU*) on 9 August 2023.

Employer Actions

Employers must ensure that their supplementary health insurance plans include IMTR and Ofatumumab coverage in accordance with the provisions of ANS Normative Resolution No. 584, starting 1 September 2023.

Furthermore, there might be a necessity to revise employee communication materials to effectively convey these modifications.

Background

According to the government's <u>press release</u> of 11 August 2023, the submissions for the additional treatments were directly presented to the ANS and subsequently underwent its evaluation processes. These processes are built upon health technology assessment methodologies, akin to the approaches used in the UK, Canada, Australia, and Germany.

Resources

Official page for verifying if a procedure is part of mandatory supplementary health coverage

Belgium

Protected criteria expanded, concept of multiple discrimination introduced, and potential sanctions intensified

Published 6 August 2023

Effective 21 July 2023, new legislation significantly expanded legally protected criteria for determining discrimination, by acknowledging the concept of "multiple discrimination", which can take the form of cumulative discrimination, or intersectional discrimination. The new law also acknowledges discrimination by association and discrimination based on presumed protected characteristics.

Another key amendment is that the list of protected criteria has been expanded to include an individual's social origin or situation (e.g., the individual does not have a permanent address).

Finally, potential sanctions that courts may impose in cases of discrimination have been expanded.

Cumulative discrimination and intersectional discrimination

The new legislation introduces the concept of "multiple discrimination" as one of two forms of discrimination, namely cumulative discrimination, and intersectional discrimination.

Article 4 of the amending legislation defines cumulative discrimination and intersectional discrimination situations as follows:

- Cumulative discrimination is defined as a situation that occurs when an individual suffers discrimination due to a distinction based on several protected criteria which add up, while remaining distinct.
- Intersectional discrimination is defined as a situation which occurs when an individual suffers
 discrimination as a result of a distinction based on several protected criteria which interact and become
 inseparable.

Discrimination by association or based on presumed protected criterion

The new law acknowledges discrimination by association, meaning discrimination based on an individual's association with another who has a protected characteristic, but who do not themselves have the protected characteristic.

Furthermore, discrimination based on a presumed protected criterion is now also recognized by law.

Sanctions

Possible sanctions in discrimination rulings are increased, by allowing for cumulating lumpsum compensation amounts established by law in cases of multiple discrimination, with the total depending on the number of protected criteria breached.

Additionally, cease-and-desist orders may now be imposed. In this context, courts may now impose preventive measures on employers. Courts may also now unconditionally impose the publication of cease-and-desist orders. Previously, an imposed publication of the order was only an option, if it would serve to prevent the actions ruled upon by the court.

Employer Actions

Employers are advised to ensure that their HR policies in general and their diversity policies incorporate the new intersectional form of discrimination. Moreover, procedures and practices related to the treatment of discrimination cases will need to be adjusted to account for the expansion of discrimination criteria, and the introduction of the concept of multiple discrimination (i.e., cumulative discrimination, or intersectional discrimination).

Given the possibility of more stringent penalties, it is advisable to include intersectionality in employers' diversity training materials,

Underlying legislation

Law of 28 June 2023 amending the law of 30 July 1981 to suppress certain acts inspired by racism or xenophobia, the law of 10 May 2007 to combat certain forms of discrimination and the law of 10 May 2007 to combat discrimination between women and men (*Loi du 28 juin 2023 portant modification de la loi du 30 juillet 1981 tendant à réprimer certains actes inspirés par le racisme ou la xénophobie, de la loi du 10 mai 2007 tendant à lutter contre certaines formes de discrimination et de la loi du 10 mai 2007 tendant à lutter contre la discrimination entre les femmes et les hommes)*, published in the Official Journal (*le Moniteur belge*) on 20 July 2023.

Denmark

Parents of twins to become entitled to additional leave

Published 16 July 2023

On 28 June 2023, a <u>press release</u> from the Ministry of Employment announced that parents of twins born on or after 1 May 2024 would each be entitled to an additional 13 weeks of leave with social security benefits.

Currently, similar leave and related social benefits already exist for parents who have three or more children simultaneously, but not for twins.

The new entitlement has been approved as part of the 2023 Finance Act (*Finansloven for 2023*) adopted by Parliament on 16 May 2023. However, the corresponding bill that would implement the announced details of the change is expected to be submitted to Parliament in January 2024. The rules outlined below have not yet been legislated.

Key provisions of the anticipated bill

According to discussions underlying the government's Agreement on the Implementation of the 2023 Finance Act (*Aftale om finansloven for 2023*) and its recent press release, the following key provisions will be included in the forthcoming bill:

- The leave and related social allowance entitlement would apply to all parents, including employees, self-employed individuals, and unemployed individuals.
- The new rules would apply to children born or adopted, on or after 1 May 2024.
- The leave entitlement would be 13 weeks per parent (including adopting parents) with the right to maternity allowance during the leave.
- The additional weeks would not be transferable between the parents.
- The additional leave would have to be taken within one year of the birth or reception of the children.
- Single parents of twins (or multiple births or adoption) would be entitled to 13 additional weeks of leave, which must also be taken within a year.
- Single parents would have the opportunity to apply for an extra 13 weeks of leave to be used by a specified close family member, bringing their total entitlement to 26 weeks.
- A legal parent can transfer the extra 13 weeks of leave and social allowance entitlement to a social parent (*social forælder*), but not to another legal parent. A social parent is an individual who:
 - Is married to the legal parent of a child;
 - Lives with the legal parent;
 - Is a known donor with a parent-like relationship with the child; or
 - Is married to and/or lives with the known donor who has a parental-like relationship with the child.
- In the case of twins, if one child is stillborn, according to existing legislation both parents would be entitled to 26 weeks of bereavement leave in connection with the death of one child. In this case, the parents would not be entitled to the additional 13 weeks of leave for twins.

- If one of the children dies after birth, the legal parents would retain the extra 13 weeks of leave entitlement, irrespective of the fact that both parents will also be entitled to 26 weeks of bereavement leave in connection with the death of one of the children.
- The above rules would also apply to parents who have three or more children at the same time. Currently, parents of triplets or quadruplets born on or after 1 January 2023 are entitled to 26 weeks of extra leave. The weeks of leave can be shared between the parents and must be taken within 18 months of the birth. The new rules on leave for parents of twins (once in force) would replace the above rules on leave for parents of triplets and quadruplets, born on or after 1 May 2024.

Legislative background

On 16 May 2023, the government's 2023 Finance Act, was adopted by Parliament with a five-month delay due to disruption to policy makers' calendar caused by the November 2022 general elections.

The 2023 Finance Act, among its numerous measures, entitles parent of twins to a combined 26 weeks of extra leave with maternity benefits.

The government has carried out discussions and reached an agreement on the implementation measures of the 2023 Finance Act. The Agreement on the Implementation of the 2023 Finance Act was published on 24 April 2023.

The implementing bill related to the additional weeks of leave for parents of twins is scheduled to be submitted to the Parliament in January 2024.

France

Miscarriage-related sick leave benefits and employment protection measures introduced by law

Published 28 August 2023

New legislation aimed at supporting couples experiencing a miscarriage, introduces employment protection measures, and amends eligibility for social security allowances if an employee takes sick leave following a miscarriage. These changes are detailed below.

Employment protection

Effective 9 July 2023, employers are prohibited from terminating the employment agreement of an employee during the 10 weeks following a medically certified miscarriage that occurs between the fourteenth and the twenty-first week of amenorrhea (i.e., absence of menstruation).

However, an employer may terminate the employment agreement if it can demonstrate serious misconduct on the part of the employee concerned, or the impossibility of maintaining the employment contract for reasons that are unrelated to the employee's miscarriage.

Employers are reminded that an employee's employment is protected for a miscarriage occurring after twenty-two weeks of amenorrhea. Specifically, under existing provisions of the Labor Code, after twenty-two weeks, the employee is entitled to employment protection associated with maternity leave.

Waiting period for social security sick leave benefits

Effective 1 January 2024 at the latest, the waiting period of three days for receiving social security sick leave allowances (*indemnités journalières versées par la Sécurité sociale, IJSS*) will be eliminated for employees who take sick leave following a miscarriage before the twenty-second week of amenorrhea.

This measure of the legislation will come into effect on a date that remains to be established by decree and, at the latest, by 1 January 2024.

Employer Actions

Employers must refrain from terminating the employment of an employee during the 10 weeks following a medically certified miscarriage, except in cases of serious misconduct or if continued employment is not possible for reasons unrelated to the employee's miscarriage.

Employers providing sick leave benefits during the first three days of a sick leave (i.e., the waiting period before social security sickness allowances are paid), and/or who top-up the social security allowances, may need to consider adjusting their voluntary benefit payments in cases of miscarriage-related sick leave.

Applicable legislation

Law No. 2023-567 aimed at promoting support for couples faced with a spontaneous termination of pregnancy known as a miscarriage (Loi n° 2023-567 du 7 juillet 2023 visant à favoriser l'accompagnement psychologique des femmes victimes de fausse couche) was published in the Official Journal Officiel de la République française, JORF) on 8 July 2023.

Exemption limit of the employer's share of a meal voucher's value increases again

Published 6 August 2023

To encourage employers to increase their share, and hence the total value of employee meal vouchers (*titres-restaurant*), a new decree published on 2 June 2023, clarifies that the limit of the amount provided for in Article 81-19° of the General Tax Code, which is the employer's share towards the total value of a meal voucher that is exempt from social security contributions and income tax, is increased to EUR 6.91 (value applicable as of 1 January 2023), provided the amount of the employer's share is between 50% and 60% of the total value of the meal voucher.

This new amount replaces the previously set ceiling of EUR 6.50, which was already increased by 9.8% to account for inflation. However, the government has now announced a subsequent increase of 6.31% bringing the ceiling to EUR 6.91.

Therefore, when the employer's share is EUR 6.91, the total value of the meal voucher must be between EUR 11.52 and EUR 13.82 for the maximum exemption to apply to the employer's share.

Underlying legislation

Decree No. 2023-422 of 31 May 2023 incorporating into the General Tax Code various texts amending and supplementing certain provisions of this code (<u>Décret n° 2023-422 du 31 mai 2023 portant incorporation au code général des impôts de divers textes modifiant et complétant certaines dispositions de ce code</u>), was published in the Official Journal (*Journal officiel de la République française*, *JORF*) on 2 June 2023.

New leaves and protections for families of children affected by a long-term serious illness or disability

Published 25 August 2023

Effective 21 July 2023, new law introduces measures to better protect the parents of a child who is seriously ill or disabled, such as employment protection, increased bereavement leave entitlement to telework.

Key provisions of the law are the following:

- Employment protection during parental presence leave (congé de présence parentale),
- Extension of bereavement leave for a child or permanently dependent individual,
- Increased leave for announcements of a child's cancer, a disability or a chronic pathology, and
- Telework entitlement of employees supporting a child who is seriously ill or disabled.

Parental presence leave

Employment protection during leave

Effective 21 July 2023, the new legislation introduces employment protection for parental presence leave, during which the employment contract is suspended.

Specifically, the Labor Code now provides that an employee's employment contract may not be terminated during parental presence leave or during periods worked if the parental presence leave is divided over time or taken part-time, except for serious misconduct or if maintaining the employment is impossible for reasons that are unrelated to the state of health of the employee's child.

Simplified renewal of leave entitlement

Additionally, the maximum number of days of parental presence leave (i.e., 310 workdays to be drawn over a period of 3 years) can now be renewed without explicit agreement from the medical control department. Previously, the agreement of the Social Security Agency's Medical Control Department (*service du contrôle médical*), that is provided for by Article L. 315-1 of the Social Security Code, was required.

Extension of paid bereavement leave

Effective 21 July 2023, Article L. 3142-4 of the Labor Code is amended to increase the employer-paid bereavement leave for the death of a child under the age of 25 years to a minimum of:

- 14 workdays (up from previously seven workdays), or irrespective of the child's age if the child was themselves a parent; and
- 12 workdays if the diseased child was 25 years of age or older (up from previously five workdays).

Leave upon announcement of a serious illness or disability of a child

Employer-paid leave upon the announcement of a cancer, a disability, or a chronic pathology of a child (*congé spécifique maladie chronique infantile*) increases to a minimum of 5 workdays (up from previously a minimum of 2 workdays).

Entitlement to telework

As of 21 July 2023, the new measures ensure access to telework for employees supporting a seriously ill or disabled child, in that an employer can no longer refuse an employee's request for telework arrangements without justifying the refusal. Previously, only employees with a disability, or those who are caregivers (*proche aidant*) as defined by Article L. 113-1-3 of the Labor Code, i.e., primarily for an elderly person, were entitled to telework arrangements with an eventual refusal having to be justified by the employer.

Applicable legislation

Law n° 2023-622 of 19 July 2023 aimed at strengthening the protection of families of children suffering from an illness or a disability or victims of a particularly serious accident (<u>Loi n° 2023-622 du 19 juillet 2023 visant à renforcer la protection des familles d'enfants atteints d'une maladie ou d'un handicap ou victimes d'un accident d'une particulière gravité)</u>, underwent a fast track legislative process, and was published in the Official Journal *Uournal officiel de la République française, JORF*) on 20 July 2023.

Germany

Legislation to abolish psychiatric assessment requirements for name and gender changes

Published 23 August 2023

On 23 August 2023, in a <u>press release</u> the cabinet announced its approval of the draft law on selfdetermination with regard to gender identification (<u>Gesetz über die Selbstbestimmung in Bezug auf den</u> <u>Geschlechtseintrag und zur Änderung weiterer Vorschriften, SBGG</u>), commonly referred to as the Self-Determination Act (<u>Selbstbestimmungsgesetz</u>), clearing the way for parliamentary deliberation of the change.

The Draft Law would make it easier for individuals to legally change their name and gender, and is intended to replace the so-called transsexual law (*Transsexuellengesetz*) that has been in force since 1981.

Currently, legislation requires that two psychiatric expert opinions be submitted to a district court that ultimately decides on an individual's request to change their name and gender – a much lengthier, involved, and often intrusive process.

Key provisions of the Draft Law

If passed, the draft legislation would allow individuals who self-identify as transgender, intersex, and non-binary to change their name and gender in the government's registry according to a simplified and streamlined procedure that would involve submitting a self-disclosure form.

According to the Draft Law transgender, intersex, and non-binary are defined as follows:

- "Trans" refers to individuals who do not identify or not just identify with the gender that was assigned to them at birth;
- "Inter" refers to individuals with congenital physical characteristics that cannot be clearly classified as (only) male or (only) female according to medical standards; and
- "Non-binary" refers to a self-designation for individuals who identify as neither male nor female.

The Draft Law provides that children above the age of 14 years would be able to submit the name and gender change form on their own, provided they have parental/legal guardian consent. Whereas for children under 14 years of age, the submission of the form would be the parents' responsibility.

Additionally, parents would be able to enter "parent" on their children's birth certificates instead of "father" or "mother".

A request for a name and gender change would be confirmed within three months. Repeat requests for gender changes would be possible after a one-year waiting period. According to the text of the Draft Law, the one-year waiting period is to "ensure the seriousness of the request."

Potential implications for employers

Once name and gender changes become simplified and streamlined, transgender-inclusive health insurance coverage are likely to become a more attractive employer-provided benefit to draw in and retain new talent. Transgender individuals tend to face various forms of discrimination in the provision of health insurance. Their employers can advocate on their behalf, and work with their insurance carriers or administrators to remove any transgender exclusions and provide comprehensive transgender-inclusive insurance coverage.

Furthermore, both in terms of their employment application processes, and with respect to existing employment relationship, employers and HR managers have a great deal of responsibility for creating a diverse, equitable, and inclusive working environment. Adoption of a clearly inclusive and equity-focused attitude and continued awareness raising among managers forms the basis of a diverse and inclusive work environment as legislative trends unfold.

Separately, once the legislation is passed, employers would need to exercise caution and use employees' official names to fulfill their tax and social security withholding, reporting, and payment obligations.

Employers may also need to move away from strict gender-specific dress codes, and while not legally required, already consider accommodating gender-neutral sanitary facilities for employees who identify as diverse, e.g., unisex facilities, in addition to gender-specific facilities, to be used by all genders.

Resources

Frequently asked questions (Häufig gestellte Fragen, FAQ) - In German

Hong Kong

Abolition of the Mandatory Provident Fund offsetting arrangement effective date announced

Published 04 August 2023

On 28 April 2023, the government <u>announced</u> 1 May 2025 as the effective date of the abolition of the Mandatory Provident Fund (MPF) scheme's offsetting arrangement.

The abolition of MPF offsetting arrangement will not apply to employees who are not covered by the MPF scheme or other statutory retirement schemes, as well as to employees below 18 or above 65 years of age.

These offsetting arrangements refer to employers' severance payment (SP) and long service payment (LSP) statutory obligations.

To support employers with any SP and LSP expenses related to the adjustment, the government will introduce a 25-year subsidy scheme.

Key changes related to the abolition of the MPF scheme's offsetting arrangement are detailed below.

Abolition of the MPF Scheme's offsetting arrangement

Effective 1 May 2025, employers will not be able to use accrued benefits derived from their mandatory contributions to their employees' MPF scheme to offset SP and/or LSP owed to the employee.

Accrued benefits derived from the employers' voluntary MPF contributions (ERVC), and bonuses based on length of service will still be available to employers for offsetting SP and/or LSP.

As indicated above, the abolition of MPF offsetting arrangement will not apply to employees who are not covered by the MPF scheme or other statutory retirement schemes, as well as to employees below 18 or above 65 years of age.

Government subsidy scheme

The government will introduce a 25-year subsidy scheme to support employers with their SP and/or LSP expenses following the abolition of the offsetting arrangement. During the first 3 years of the subsidy scheme (as from 1 May 2025), an employer's share of SP and LSP will be capped at the lower of 50% or HKD 3,000 per employee, provided that the total of SP and LSP does not exceed HKD 500,000 per year). If the total exceeds HKD 500,000, then the employer's share will be capped at 50% of the total due. In both cases the remaining balance will be subsidized by the government.

The capped amount of the employer's share of the total due will gradually increase starting from the fourth year of the subsidy scheme, until it reaches 95% in cases where the employer's total liability is less than HKD 500,000, and 100% in cases where the total is greater than HKD 500,000.

Calculation of SP and LSP

Employee's SP and LSP calculation has 2 components, namely a pre-abolition portion and post-abolition portion, as detailed below.

- Prior to 1 May 2025, the calculation of employees' SP and/or LSP is based on their last month's salary before 1 May 2025, and the number of years of service as of 1 May 2025.
- After 1 May 2025, once the subsidy scheme is in place, if the total amount of an employee's SP and/or LSP (including amounts pertaining to the period prior to 1 May 2025) exceeds the cap of HKD 390,000, the excess amount will be deducted from the portion of the employee's SP and LSP pertaining to the period after 1 May 2025.

The government's designated website provides useful examples.

Maintaining employee wage records

Employers must maintain wage records of all employees covering the period of their employment during the 12 months before the abolition date (1 May 2025). If the employee's employment ends, employers must keep their records for a period of 6 months from the day the employment ends.

For employees whose employment period was less than 1 month before the abolition date, the employer should keep the employee's first month of employment wage records.

Employer Actions

Effective 1 May 2025, employers must comply with the government's abolition of the MPF scheme's offsetting arrangement. Meaning that accrued benefits derived from employers' mandatory contributions to employees' MPF scheme can no longer be used to cover employers' SP and LSP statutory obligations.

Furthermore, employers must keep wage records of all employees covering the period of their employment during the 12 months before the transition date (1 May 2025). When an employee's employment ends, employers must continue to keep their records for a period of 6 months from the day the employment ends.

The abolition does not apply to employees who are not covered by the MPF scheme or other statutory retirement schemes, as well as to employees below 18 or above 65 years of age.

Background

The Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Bill 2022 to abolish the MPF scheme's offsetting arrangement was passed by the Legislative Council on 9 June 2022. The legislation was pending an effective date, that was announced on 28 April 2023.

Resources

Key features of the **Government Subsidy Scheme**

Calculation of SP and LSP

Italy

In-kind benefit tax-exemption limit for employees with dependent children significantly increased

Published 17 August 2023

Effective 4 July 2023, Law Decree No. 48 of 4 May 2023 was converted into law, with amendments, via Law No. 85 of 3 July 2023.

The law provides income tax exemptions on a temporary basis for certain employees.

On 1 August 2023, the Ministry of Finance released a circular providing clarifications of the increased in-kind benefit tax-exemption limit, and it's processing by employers and employees.

Rules applicable to qualified employees

In particular, the limit above which in-kind benefits of an employee with dependent children under the age of 24 are subject to income tax is increased from EUR 258.53 to EUR 3,000. The tax-exempt limit remains at EUR 258.53 for all other employees.

Employees with dependent children may also include employer-reimbursed household utility expenses (i.e., water, electricity, natural gas) as part of the total tax-exempt amount.

Clarification on the changes to the exemption limit and what may be included was released via Circular number 23 (*Circolare N. 23*) of 1 August 2023 from the Revenue Agency.

The Circular specifies that the exemption applies in full to each parent with earnings, provided that the dependent child(ren) is fiscally dependent on both parents. The parents may agree to attribute the full deduction limit to the parent who, of the two, has the higher income.

The Circular, recalls that, for the tax authorities, children with annual gross income not exceeding EUR 2,840.51 are considered dependents. Since the benefit is due for the 2023 tax year, this income limit must hold on 31 December 2023.

Employee obligations

To qualify for the increased tax-exemption limit for in-kind benefits, the employ must declare to their employer that they are entitled to it, providing the tax ID of the dependent child(ren).

There is no specific form for this declaration. The declaration can be made according to a mutually agreed format.

If the conditions for being a qualified employee cease during the tax year, for example if a child is no longer dependent for tax purposes, the employee is required to promptly notify their employer. The employer would then recover any amount not due in subsequent pay periods.

Underlying legislation

The law of 3 July 2023, n. 85, Conversion into law, with amendments, of decree-law of 4 May 2023, n. 48, covering urgent measures for social inclusion and access to the world of work (<u>Legge 3 luglio 2023, n. 85, Conversione in legge, con modificazioni, del decreto-legge 4 maggio 2023, n. 48, recante misure urgenti per <u>l'inclusione sociale e l'accesso al mondo del lavoro</u>), published in the Official Gazette (*Gazetta Ufficiale*) on 3 July 2023.</u>

Decree-law of 4 May 2023, n. 48, Urgent measures for social inclusion and access to the world of work.(Decreto-Legge 4 maggio 2023, n. 48 Misure urgenti per l'inclusione sociale e l'accesso al mondo del lavoro), published in the Official Gazette on 4 Nat 2023, and entered into effect on 5 May 2023.

Circular No. 23/E, Article 40 of the decree-law 4 May 2023, n. 48, converted, with modifications, by law 3 July 2023, n. 85 – Welfare company - Interpretative clarifications (<u>Circolare N. 23 /E, Articolo 40 del decreto-legge 4 maggio 2023, n. 48, convertito, con modificazioni, dalla legge 3 luglio 2023, n. 85 – Welfare aziendale – Chiarimenti interpretative),</u>

Netherlands

Government launches pension reforms' major public information campaign

Published on 24 August 2023

On 21 August 2023, the Ministry of Social Affairs and Employment (*Ministerie van Sociale Zaken en Werkgelegenheid, SZW*) launched a public campaign on the Future Pensions Act that has been jointly developed with employee, employer, and pension provider representatives.

The main objective of the public information campaign is to provide clarity about the new rules introduced under the Future Pension Act (<u>Wet toekomst pensioenen</u>, WTP). The campaign and its newly launched website carry the same name – Pension Clarity (<u>Pensioenduidelijkheid.nl</u>).

Implementation phases of the public campaign

The public information campaign will be implemented in three phases, as follows:

- Starting 21 August 2023, the public campaign will be focused on communicating, how and why retirement rules are changing, using various communication media (e.g., radio, television, and internet), to reach all groups of the Dutch population whose level of knowledge about pensions is highly variable.
- Starting 2024, public campaigns will focus on explaining the new pension rules, via SZW communication channels, but also through employers' organizations, trade unions, and pension providers.
- The communications will continue in 2025 and 2026 as details of new pension plans become known. However, these later communications will essentially be channeled through pension providers who have a more direct relationship with members.

Resources

The Minister of Poverty Policy, Participation, and Pensions responds to parliamentary questions about clear and accessible public communication on the Future Pensions Act and discusses the Pension Clarity campaign. The questions and answers are in an Appendix of the Future Pensions Act: Questions asked by the members of the House of Representatives, and the government's answers (<u>Aanhangsel van de Handelingen – Vragen gesteld door de leden der Kamer, met de daarop door de regering gegeven antwoorden</u>).

Singapore

Government announces 1 September 2023 as a public holiday

Published on 24 August 2023

On 22 August 2023, in a <u>press release</u>, the Ministry of Manpower announced that Friday, 1 September 2023, will be a public holiday.

In accordance with Section 17 of the <u>Presidential Elections Act</u>, polling days must be treated in the same manner as any other statutory public holiday.

Consequently, all employees covered by the Employment Act (i.e., full-time, part-time, temporary, and fixed-term employees) are entitled to a holiday paid at their gross rate of pay on 1 September 2023 for the country's Presidential Election.

Compensation for work during public holidays

Employees required to work on a public holiday are entitled to an extra day of gross salary, or to a day off in compensation for the holiday on which they work.

Employers have the option of granting time off in lieu of a holiday worked, based on a mutually agreed number of hours for the following categories of employees:

- All Managers and Executives;
- Workmen earning more than SGD 4,500 a month; and
- Non-workmen earning more than SGD 2,600 a month.

Employer Actions

Employers must observe the presidential election polling day that falls on Friday, 1 September 2023 as a paid holiday. Additionally, employers must comply with their statutory obligations toward any employees required to work on the public holiday.

Resources

Public holidays: entitlement and pay rules

South Africa

Lower house of parliament approves the National Health Insurance Bill paving the way for universal health insurance

Published 8 August 2023

On 12 June 2023, Parliament's lower house voted in favor of the <u>National Health Insurance Bill</u>. The Bill must now be passed by the upper house of Parliament and be signed by the President prior to becoming law.

Key provisions and objective of the Bill

The Bill would establish a National Health Insurance Fund (NIHF) that would serve as one financing pool for private and public healthcare providers who would offer their services through a voluntary registration process. In other words, the fund would pay for health care services for its members who would receive care. Individuals would no longer need private health insurance to receive quality health care.

The goal of the Bill is to ensure universal access to quality health care for all South Africans and long-term residents. Currently, the country has a two-tiered and inequitable health-care system. Namely:

- a publicly financed system that delivers healthcare to most of the population, but is underfunded: and
- a private sector that is primarily financed via individual contributions to medical aid schemes or health insurance, which is only affordable to a minority of the population.

NIH Financing and the role of employers

The financing details and the covered benefits remain to be determined. Nevertheless, according to parliamentary documents the NHIF would in broad terms be financed by:

- government revenues,
- contributions from individuals earning above a set ceiling, and
- employee contributions.

The employers' role would be to withhold and pay employees' mandatory monthly contributions to the NHIF, in the same manner as they currently withhold and pay employer and employee contributions towards the Unemployment Insurance Fund.

Role of current medical aid schemes

The NIHF would not replace current medical aid schemes or private health care providers.

Medical aid schemes are non-profit organizations that currently cover their contributing members' medical expenses, such as hospitalization, medical care, and medicines according to rules that depend on the type of plan. Medical aid schemes also provide employee benefits, risk solutions, and integrated employee benefits.

However, once the HIHF is implemented the role of medical aid schemes would evolve to cover the costs of health services that would not be reimbursed by the NHIF.

Taiwan

Early term miscarriage-related sick leave may no longer affect an employee's attendance bonus

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Effective 3 May 2023, Article 9 of the Regulations of Leave-Taking of Workers "勞工請假規則" was amended by a Ministry of Labor decree.

Under the amendments, employers will not be permitted to withhold attendance bonus payments from pregnant employees who draw sick leave instead of maternity leave when they undergo a miscarriage during the first three months of pregnancy.

Employers who fail to comply with the amendment's provisions, will be subject to a fine ranging between TWD 20,000 and TWD 1,000,000.

Provisions of the new amendment

Previously, under Article 9 of the Regulations of Leave-Taking of Workers, employers were not permitted to withhold attendance bonus payments for employees who took marriage leave, funeral leave, occupational sick leave, sick leave, or public holidays.

Effective 3 May 2023, Article 9 is amended to include pregnant employees who draw sick leave instead of maternity leave in the case of a miscarriage that occurs during the first three months of pregnancy, provided that the sick leave does not exceed 30 days within a year.

The Ministry of Labor indicates that the new amendment is in alignment with the provisions of Article 21 of the Gender Equality Act in Employment "性別工作平等法", indicating that employers should not regard the sick leave, in the aforementioned case, as absence from work which affects the attendance bonus.

Employer Actions

Effective 3 May 2023, employers will not be permitted to withhold attendance bonus payments in the case of pregnant employees who take sick leave instead of maternity leave when they experience a miscarriage during the first three months of pregnancy.

Failure to comply with the amendment will result in a fine ranging between TWD 20,000 and TWD 1,000,000.

Underlying legislation

Amendment to Article 9 of the Regulations of Leave-Taking of Workers "*勞工請假規則*" was published in the Executive Yuan Gazette on 1 May 2023, and went into effect on 3 May 2023.

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