



# Alliant Global Services

## Global Knowledge Center – Legal & Regulatory Updates

November 2025



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# Brazil

## Women on boards quotas and gender equity reporting mandated by law

Published 6 November 2025

Effective 24 July 2025, to further promote diversity and gender equity Law No. 15.177/2025 requires that at least 30% of the positions on the board of directors of public companies, mixed-capital companies, their subsidiaries and controlled companies be filled by women. This new obligation must be met by the third board election following the Law's entry into effect date.

These requirements also apply to state-owned companies.

The Law further specifies that once the overall quota is met, of the number of board positions designated for women, at least 30% must be filled by black women or women with disabilities.

The Law also mandates annual reporting by the board to shareholders of indicators measuring gender equity across all employees.

The provisions of this Law are complementary to current legislation, which requires salary transparency reporting for private sector employers with 100 or more employees and sets measures to promote equal pay between men and women for work of equal value or of the same function.

### Quota requirements

#### *Phased approach to meet the minimum quota*

Effective 24 July 2025, public companies, mixed-capital companies, their subsidiaries, and controlled companies are required to ensure women represent 30% of their boards of directors. They may meet this obligation over a period of three election cycles, provided the following sequenced quotas are met:

- 10% starting from the first election for the board of directors after the law comes into effect;
- 20% starting from the second election; and
- 30% starting from the third election.

The sub-quota requirement to designate at least 30% of the positions for women for black women or women with disabilities, specifically, will become mandatory once the overall minimum 30% quota is met.

#### *Compliance with quotas*

External and internal control bodies will be responsible for overseeing compliance with quota requirements. Non-compliance will result in the board's inability to deliberate on any matter, effectively limiting their functioning capacity.

## Gender equity reporting

The new Law also requires new disclosure obligations for gender equity related indicators.

Effective 24 July 2025, the board of directors is required to disclose the adoption of a gender equity policy, which must include the following indicators, and these indicators must be made available to shareholders in annual management reports:

- The number and proportion of women hired by hierarchical level;
- The number and proportion of women who hold management positions;
- A statement of fixed, variable, and contingent compensation disaggregated by gender for similar positions or functions; and
- A comparison of the changes across the above three indicators between the fiscal yearend and the preceding fiscal year.

## Employer Actions

Effective 24 July 2025, public companies, mixed-capital companies, their subsidiaries, and controlled companies must ensure that at least 30% of their board positions are filled by women by the third Board of Directors election after 24 July 2025.

Once the 30% quota is met, of the number of board positions designated for women, at least 30% must be filled by black women or women with disabilities.

Furthermore, effective 24 July 2025, gender equity policy with specified monitoring indicators must be adopted by the board of directors, and the monitoring results must annually be shared with company shareholders.

To ensure timely compliance with the newly introduced requirements, employers are advised to:

- Review the composition of their board of directors to distill any gaps in women's representation, including black women and women with disabilities.
- Adopt a formal gender equity policy with the specified monitoring indicators by the end of 2025.
- Build a diverse talent pipeline via targeted recruitment, internal training, mentoring, and promotions as needed.
- Carry out periodic progress monitoring reviews to inform the mandated annual shareholder reports.

## Underlying legislation

The changes were introduced by Law No. 15.177/2025 ([Lei Nº 15.177, de 23 de Julho de 2025](#)), which was published in the Official Gazette of the Union (*Diário Oficial da União, DOU*) on 24 July 2025.

# Belgium

## Minimum pay required for the validity of employees' contractual training clause increased

Published 24 November 2025

Effective 1 January 2026, a contractual training clause (*clause d'écolage*) is subject to a minimum annual remuneration threshold of EUR 44,447 to be valid in the majority of cases, up from previously EUR 43,106.

A well-drafted contractual training clause protects both the employer and the employee, while ensuring a mutual commitment to the employee's professional development.

It is important that all conditions of validity and form, including the minimum employee remuneration threshold be complied with to avoid any legal issues.

These conditions remain unchanged and are detailed in the sections below for information.

### Definition and rationale

The contractual training clause is the clause is an indefinite-term employment contract clause that entitles the employee to specific training at their employer's expense, provided the employee reimburses the employer for (part of) the training expenses after its completion in the event they leave the employer before the expiry of an agreed period.

The contractual training clause reimbursement requirements only apply if the employee resigns or is terminated for serious reasons. They do not apply in the event of termination without serious reason, in the event of the employee's resignation for serious reasons, or in the event of a restructuring.

The contractual training agreement allows employers to invest in employees' training with some certainty that the investment will not be lost.

### Main conditions of validity

The conditions outlined below must be met, for a contractual training clause to be valid and have legal effect.

#### *Employee remuneration*

The employee's annual remuneration must be greater than EUR 44,447, as of 1 January 2026. This threshold is pre-rated for part-time employees.

The threshold does not apply if the contractual training clause pertains to training for a trade or position appearing on the lists of professions in shortage or positions that are difficult to fill in the Regions (Brussels, Wallonia, Flanders)

## Type and duration of training

The training must enable the employee to acquire new professional skills that can be used outside the current company.

The training must comprise at least 80 hours or have a value that is greater than twice the guaranteed minimum monthly earnings (*le revenu minimum mensuel moyen Garanti, RMMMG*), i.e. two times EUR 2,111.89, that is EUR 4,223.78 (as of 1 February 2025).

## Voluntary in nature

Training provided under a contractual training clause cannot be within the regulatory or legal framework required for the exercise of the profession for which the employee was hired.

However, exceptions apply if the training relates to a trade or occupation that is on the lists of professions in shortage or difficult-to-fill functions of the country's geographic regions.

## Other mandated features of the clause

The contractual training clause must be agreed to in writing before the start of the training.

The agreement must be individual and cannot ensue from the general provisions of for example the employer's work regulations or a collective labor agreement.

The contractual training clause must include the following essential specifications:

- The description of the training, its duration, and the location where the training is provided;
- The cost of the training or, if the cost cannot be determined in its entirety, an estimate of the value of the training. This is the actual cost of the training, excluding transport and accommodation expenses for the duration of the training and the remuneration due to the employee;
- The start date and the period of validity of the clause. The start date corresponds to the end date of the training, to be set by mutual agreement except when the training involves a certificate. In this case, the start of the validity of the clause coincides with the date of issue of this certificate;
- The regressing portion of the total tuition cost that the employer agrees to reimburse from the end of the training. Reimbursements must decrease over the period of validity of the clause.

## Employee reimbursement

The amount to be reimbursed by the employee may vary but may not exceed 30% of the employee's annual remuneration.

The employee reimbursement may be up to:

- 80% of the cost of training in the event they leave the employer before one-third of the agreed period;
- 50% of the cost of training in the event leave the employer between one-third and two-thirds of the period; and
- 20% of the cost of training in the event leave the employer after two-thirds of the agreed period.

## Employer actions

Effective 1 January 2026, employers must ensure that their contractual training clauses (*clause d'écolage*) comply with the increased minimum annual remuneration threshold of EUR 44,447 in order for the employer-paid training agreement to be valid. This threshold is pro-rated for part-time employees.

The threshold does not apply if the contractual training clause pertains to training for a trade or position appearing on the lists of professions in shortage or positions that are difficult to fill in the country's three regions.

## Underlying legislation

The change was introduced by Article 131 of the Adaptation as of 1 January 2026 of the remuneration amounts provided for by the Law of 3 July 1978 relating employment contracts to the general conventional index of employee salaries ([Adaptation au 1er janvier 2026 des montants de rémunération prévus par la loi du 3 juillet 1978 relative aux contrats de travail à l'indice général des salaires conventionnels pour employés](#)), which was published in the Official Journal (*le Moniteur belge*) on 13 November 2025.

# Canada

## British Columbia restricts employer requests for sick notes

Published 21 November 2025

Effective 12 November 2025, employers are prohibited from requesting a sick note from employees taking sick leave.

This restriction aims to reduce the administrative burden on healthcare practitioners, ultimately eliminating the need for unnecessary medical appointments.

### Key changes

Previously, under the [Employment Standards Act](#) (ESA), employers were permitted to request “reasonably sufficient proof” that employees were entitled to sick leave.

Under the amended provisions, a sick note cannot be requested if:

- The sick leave is for a period of no more than five consecutive days; and
- The employee has taken no more than one other health-related leave lasting no more than five consecutive days in a calendar year.

### Exceptions apply

Employers are permitted to request medical information from the employee in instances where such information is necessary to assess whether the employee:

- is fit to return to work after the health-related leave; or
- requires a change to their work or workplace to accommodate their return to work.

### Employer Actions

Starting 12 November 2025, employers are no longer permitted to request sick notes from employees on sick leave, with exceptions related to ensuring the safe return to work of the employee.

Employers are advised to:

- Review and adjust their current sick leave policies, procedures, and practices.
- Prepare communication materials for managers and employees alerting them of these changes.

### Underlying legislation

The changes were introduced by [Bill 11 Employment Standards Amendment Act, 2025](#), which came into force by [Order of the Lieutenant Governor in Council](#) on 12 November 2025.

# China

## 2026 Public holiday schedule released by the State Council

15 November 2025

On 4 November 2025, the State Council released the Circular of the General Office of the State Council on the Arrangement of the 2026 Public Holidays confirming the official China Public Holiday 2026 schedule and the adjusted dates for certain holidays.

### 2026 Statutory Holidays

Several statutory holidays are based on the lunar calendar. Hence, the solar calendar dates on which they occur changes every year.

When statutory holidays fall on a non-working day, employees are entitled to time off in lieu.

Additionally, to enable employees to visit distant family members and support tourism, the government annually adjusts certain holidays to allow for longer consecutive days off work. As such, some days traditionally classed as working days are designated as rest days; and some non-working days are designated as working days to make up for the days that employees would usually be required to work.

There are seven employer-paid statutory holidays (New Year's Day, Spring Festival, Tomb-sweeping Day, Labor Day, Dragon Boat Festival, Mid-Autumn Festival and National Day) that, in 2026 are observed over 33 days.

The 2026 the statutory holidays schedule and the adjusted holiday dates as follows.

Public Holiday	2026	Adjusted Dates
New Year's Day	Thursday, 1 January 2026 to Saturday, 3 January 2026 (3 days)	Sunday, January 4 is designated as a working day.
Spring Festival	Sunday, 15 February to Monday, 23 February (9 days)	Saturday, 14 February, and Sunday, 28 February are designated as working days.
Tomb-sweeping Day/Qingming Festival	Saturday, 4 April to Monday, 6 April (3 days)	N/A
Labor Day	Friday, May 1 to Tuesday, 5 May (5 days)	Saturday, 9 May is designated as a working day.
Dragon Boat Festival	Friday 19 June to Sunday 21 June (3 days)	N/A
Mid-Autumn Festival	Friday, 25 September to Sunday, 27 September (3 days)	Sunday, 20 September is designated as a working day.
National Day	Thursday, 1 October to Wednesday 7 October (7 days)	Saturday, 10 October is designated as a working day.

## Pay in Lieu provisions

There is no legal prohibition on employers requiring an employee to work on a statutory holiday.

If an employee works on a statutory holiday, the employee will be considered as having worked overtime and become entitled to overtime pay equal to 300% of their regular wage, calculated on an hourly basis, for the period of the statutory holiday actually worked. Article 44, 2018 Labour Law ([中华人民共和国劳动法](#)).

## Working on a statutory holiday

When an employee is exceptionally required to work on a statutory holiday they are entitled to 300% of their regular wage, calculated on an hourly basis, for the period of the statutory holiday actually worked (Article 44, Labour Law of the PRC 2018).

Employers cannot avert paying employees overtime for working on a statutory public holiday by compensating them time off in lieu.

## Holidays that fall on a non-working day

When a statutory holiday falls on a non-working day, the following day is substituted as a paid day off.

## Bridging of holidays

The law is silent on bridging of holidays. However, as indicated above to allow employees a minimum of at least continuous days off, non-working days (Saturdays and Sundays) are sometimes officially declared as working days. In other words, when holidays are bridged by additional days off, the additional days are made up for by officially declaring non-working rest days, as working days.

## Employer Actions

State Council released the Statutory Holidays Schedule for 2026. Employers are reminded that they must observe all statutory holidays.

Employers are reminded that when an employee is required to work on a statutory holiday, they become entitled to 300% of their regular wage, calculated on an hourly basis. Employers cannot avert this payment in lieu provision of law.

Employers are advised to update relevant employee holiday communication materials and inform their employees of the 2026 statutory holiday dates.

## Underlying legislation

Statutory holidays are governed by the 2018 Labour Law ([中华人民共和国劳动法](#)).

The 2026 observance dates were set by the Circular of the General Office of the State Council on the Arrangement of the 2026 Public Holidays ([国务院办公厅关于2023年部分节假日安排的通知](#)).

# France

## 2026 Statutory holidays and related employer obligations

Published on 4 November 2025

On 30 October 2025, the government released the dates and terms of the 2026 statutory holidays ([Les jours fériés en 2026](#)).

Statutory holidays and related terms are governed by the Labor Code. However, according to Article L3133-3-1 of the Labor Code, company agreements, or failing that a collective bargaining agreement or a branch agreement may provide for more employee favorable terms than the Labor Code.

The schedule of 2026 statutory holidays and applicable terms are outlined below.

### Schedule of 2026 statutory holidays

In 2026 there are 11 statutory holidays observed over a total of 11 days, as indicated in the table below.

Holiday	2026 Dates
New Year	Thursday, 1 January
Easter Monday	Monday, 21 April
Labor Day <sup>(1)</sup>	Friday, 1 May
Victory Day	Friday, 8 May
Ascension	Thursday, 14 May
Whit Monday	Monday, 25 May
National Holiday	Tuesday, 14 July
Assumption	Saturday, 15 August
All Saint's Day	Sunday, 1 November <sup>(2)</sup>
Armistice Day	Wednesday, 11 November
Christmas	Friday, 25 December

(1) Employers must grant a day of rest with normal pay to employees on Labor Day. Exceptions may apply for providers of essential services only, e.g., hospitals, or public transport.

(2) The Labor Code is silent on statutory holidays which fall on a non-working day.

### Payment during statutory holidays

When a statutory holiday falls on a scheduled workday, employees are entitled to their usual pay, provided they have been employed by the employer for at least 3 months. (Labor Code Article L3133-3)

An exception applies for Labor Day, when all employees, irrespective of their time in service are entitled to their usual pay.

## Pay in lieu

The Labor Code is silent with respect to payments in lieu of the observance of statutory holidays.

## Working on a statutory holiday

Employers can require employees to work on any statutory holiday except Labor Day, which is mandatorily a non-working day. (Articles L3133-3-2 and L3133-4 of the Labor Code)

## Statutory holidays that fall on a non-working day

The Labor Code is silent on statutory holidays which fall on a non-working day.

## Bridging of statutory holidays

The Labor Code is silent on the bridging of holidays that fall one or two days before or after a rest day - typically, Saturday and Sunday.

Employers may, however, grant one or two bridge days between a statutory holiday and a weekly rest day. When bridge days are granted, they must be paid. The hours lost due to bridging of holidays can be made up for, with employees working the missed hours on another day within the 12 months preceding or following the bridged holiday weekend.

## Employer Actions

Following the government's release of the 2026 statutory holiday dates, employers are advised to:

- Update holiday calendars and payroll systems with the 2026 dates, after deciding on bridge days if granted, recalling that such days must be paid; lost working hours can be made up for.
- Verify applicable collective bargaining agreements as they may provide better terms (extra holidays, bridging days, holiday bonuses, replacement days when holiday falls on weekends, etc.) and always grant the more employee-favorable terms.
- Communicate the 2026 holiday schedule and company policy to employees before 31 December 2025.

## Underlying legislation

Statutory Holidays are governed by Chapter III, Articles L3133-1 to L3133-12 of the Labor Code ([Code du travail, Chapitre III : Jours fériés \[Articles L3133-1 à L3133-12\]](#)).

## Resources

Infographic - Public Holidays in 2026 ([Infographie - Jours fériés en 2026](#))

# Hong Kong

## 2026 Statutory holidays now include a fifteenth day on Easter Monday

Published on 17 November 2025

Effective of 1 January 2026, employers are required to grant leave on 15 statutory holidays are observed on 15 separate days to all their employees.

According to the phased implementation of the [Employment \(Amendment\) Ordinance 2021](#), Easter Monday is the newly added statutory holiday from 2026 onwards.

### Payment during statutory holidays

An employee under a continuous contract for three months or more is entitled to employer-paid statutory holidays. The pay is equivalent to the employee's average daily wage over the 12-month period preceding the statutory holiday, or over a shorter period if the employee has worked for the employer for less than 12 months.

The calculation of an employee's average daily wage excludes periods over which the employee is not paid their full wages and any corresponding pay. Such periods include rest day, statutory holidays, annual leave days, sick days, maternity leave, paternity leave, sick leave due to work injuries, or mutually agreed leave days, and any normal working day on which the employee is not provided with work. (Employment Ordinance, Part VIII, 41)

### Schedule of 2025 statutory holidays

The [Employment \(Amendment\) Ordinance 2021](#) of 15 July 2021 amended the Employment Ordinance to gradually introduce 5 additional days of statutory holidays by 2030, starting in 2022, namely: the Birthday of the Buddha (introduced in 2022), the first weekday after Christmas Day (introduced in 2024), Easter Monday (starting in 2026), Good Friday (starting in 2028), and the day following Good Friday (starting in 2030).

The 2026 statutory holidays are as indicated in the table below.

Holiday	2026 Dates
New Year's Day	Thursday, 1 January
Lunar New Year's Day <sup>(2)</sup>	Tuesday, 17 February
The second day of Lunar New Year <sup>(2)</sup>	Wednesday, 18 February
The third day of Lunar New Year <sup>(2)</sup>	Thursday, 19 February
Ching Ming Festival <sup>(1)</sup>	Sunday, 5 April
Easter Monday	Monday, 6 April
Labor Day	Friday, 1 May
The Birthday of the Buddha <sup>(1)</sup>	Sunday, 24 May
Tuen Ng Festival <sup>(1)</sup>	Friday, 19 June
Hong Kong Special Administrative Region Establishment Day	Wednesday, 1 July

Holiday	2026 Dates
The day following the Chinese Mid-Autumn Festival <sup>(1) (3)</sup>	Saturday, 26 September
National Day	Thursday, 1 October
Chung Yeung Festival <sup>(1)</sup>	Sunday, 18 October
Chinese Winter Solstice Festival, or Christmas Day <sup>(4)</sup>	Tuesday, 22 December, or Friday, 25 December
The first weekday after Christmas Day <sup>(1) (4)</sup>	Saturday, 26 December

- (3) In 2026, the Ching Ming Festival, the Birthday of the Buddha, the day following the Chinese Mid-Autumn Festival, Chung Yeung Festival, and first weekday after Christmas Day fall on a Saturday or a Sunday (which are typically rest days). Employers must therefore grant a holiday on the following day that is not a statutory holiday or an alternative holiday or a substituted holiday or another rest day. Similarly, if a statutory holiday falls on the same day as that of another statutory holiday, an employee is entitled to a holiday on the next day that is not a statutory holiday or an alternative holiday or a substituted holiday or a rest day.
- (4) According to the Employment Ordinance, when either Lunar New Year's Day, the second day of the Lunar New Year or the third day of the Lunar New Year falls on a Sunday, the fourth day of the Lunar New Year is designated as a statutory holiday in substitution. In 2026, this provision of the Employment Ordinance does not apply.
- (5) If the day following the Chinese Mid-Autumn Festival falls on a Sunday, the following day is designated as a statutory holiday in substitution. In 2026, this provision of the Employment Ordinance does not apply.
- (6) One of which at least is to be selected at the discretion of the employer.

## Pay in lieu provisions of the Employment Ordinance

Whether an employee is entitled to pay for statutory holidays or not, the employer is not authorized to pay an employee in lieu of granting them a statutory holiday except upon termination of contract by payment in lieu. (Employment Ordinance, Part VIII, 40. A and Part II, 7)

## Working on a statutory holiday

Although the Employment Ordinance is silent with respect to employees working on holidays, an employer may, instead of granting a statutory holiday, grant the employee an alternative holiday on another day (which is not a statutory holiday or a substituted holiday) within a period of 60 days immediately preceding or following the statutory holiday, provided the employer notifies the employee of the date of the alternative holiday no less than 48 hours before the alternative day if that day is to be taken before the statutory holiday; or 48 hours before the statutory holiday if the alternative day is set after the statutory holiday. (Employment Ordinance, Part VIII, 39 (1A) (2))

## Statutory holidays that fall on a non-working day

In the event a statutory holiday falls on a rest (or on a non-working day), the employer must grant a holiday on the day following the rest (or non-working day) which is not a statutory holiday or an alternative holiday or a substituted holiday or another rest day (or on a non-working day). (Employment Ordinance, Part VIII, 39 (4) (a))

## When a statutory holiday falls on the same day as another

In the event a statutory holiday falls on the same day as that of another statutory holiday, an employee is entitled to a holiday on the next day that is not a statutory holiday or an alternative holiday or a substituted holiday or a rest day. (Employment Ordinance, Part VIII, 39 (4) (a))

## Bridging of statutory holidays

The Employment Ordinance, Part VIII is silent on the bridging of holidays that fall one or two days before or after a rest day - typically, Saturday and Sunday.

### Employer Actions

In preparing to communicate employees' 2026 paid holiday schedule, employers must ensure to remain in compliance with the provisions of Employment Ordinance, Part VIII, and in particular, to grant leave on 15 statutory holidays (observed on 15 separate days) to all their employees. Easter Monday is a newly added statutory holiday from 2026 onwards. Employers are not authorized to pay an employee in lieu of granting them a statutory holiday.

In terms of payment during statutory holidays, all employees under a continuous contract for three months or more are entitled to their average pay.

Employers are advised to update holiday calendars, payroll systems, and employee communication materials with the 2026 holiday dates before 31 December 2025.

### Underlying legislation

Statutory holidays are governed by the [Employment Ordinance, Part VIII](#).

### Resources

[Labour Department Press Release: Statutory Holidays for 2026](#)

# India

## Implementation of Labour Codes announced

Published on 26 November 2025

On 21 November 2025, commencement orders bringing four consolidating federal Codes into force were published, effectively overhauling the country's federal labor and employment-related legal framework.

Together the four Codes, namely, the [Code on Wages, 2019](#), the [Occupational Safety, Health and Working Conditions Code, 2020](#) (OHSWC Code), the [Code on Social Security, 2020](#) (SS Code), and the [Industrial Relations Code, 2020](#) (IR Code) consolidate 29 federal labor laws. They had been approved by Parliament since 2020 but were pending subordinate implementing regulations and their commencement orders to come into effect.

The IR Code and the OSHWC Code are already enforceable across all jurisdictions. The existing Employees Provident Fund and Miscellaneous Provisions Act, 1952 is not repealed by the commencement orders of 21 November 2025, and remain in effect. Complete implementation and enforcement of the labor system overhaul entails alignment throughout the country of state level legislation with the provisions of the new Codes.

Although some operational procedures are still under development, employers should now start their transition towards compliance.

### Navigating compliance uncertainty and ambiguity as the transition unfolds

Despite the publication of commencement orders for the Codes, at this early stage, much ambiguity and lack of clarity remains as to their implementation and enforcement.

First, certain provisions of the Social Security Code and of the Wage Code are still pending implementing legislation.

More importantly, although with the publication of commencement orders 28 of the 29 consolidated laws (i.e., all but the Employees Provident Fund and Miscellaneous Provisions Act, 1952) are now repealed, the [Ministry of Labour and Employment press release](#) on the entry into force of the Codes makes mention of a transition phase during which “... *existing labour Acts and their respective rules, regulations, notifications, standards, schemes, etc. will continue to remain in force.*”

In short, the government's announcement appears to indicate that provisions of the now repealed laws continue to apply and must be read alongside the provisions of the now in force Labor Codes for future compliance, provided the provisions of the repealed legislation are not in conflict with those of the new Codes. This provides for continuity during transition and allows employers to rely on current requirements while gradually adjusting to forthcoming legislation.

Indeed, full compliance will require subordinate legislation, state level rules and procedural details, such as, registration processes, formats for returns, or working hours among others.

## Key changes affecting the majority of employers

### *Revised definition of “wages”*

The SS Code provides a new definition of 'wages', which includes all remuneration paid by way of salary, allowances or any other components of pay, such as basic pay, dearness allowance (DA), retaining allowance, and overtime pay.

Previously, wage was defined and base salary plus DA.

Certain non-core components of compensation are now explicitly excluded. These are capped at 50% of total pay, and anything more than the cap is deemed to be "wages". These include employer-provided housing or its monetary equivalent (e.g., subsidized rent), in-kind benefits like food, uniforms, medical or recreational facilities; employer retirement benefit contributions (e.g., provident fund, occupational pension plans, or gratuity funds), employer contributions to Employees' State Insurance (ESI) or other insurance, and any other allowances (e.g. conveyance allowances, housing allowances, performance allowances) but subject to the 50% cap.

Allowances exceeding 50% of total remuneration are deemed to be "wages."

### *Restructuring of compensation*

As a result of the new definition of "wages", excessive use of allowances can no longer be used by employers to reduce Provident Fund contributions, bonus, gratuity, or other wage-dependant statutory payments. This in turn is likely to induce many employers to restructure compensation and payroll.

### *Potential increase in gratuity amounts*

The new definition of "wage" will, in the majority of cases, increase the employers' gratuity liabilities. Indeed, under the SS Code the gratuity calculation formula remains as 15 days of the "last drawn wages" for each completed year of service (or prorated for a fraction of a year that corresponds to more than six months). With the new definition of wages, the amount of pay deemed to be included in the "last drawn wages" will be higher in most cases.

Importantly, case law has clarified that the "last drawn wages" is applied retrospectively to past years of service (not just future service). In other words, the entire gratuity amount is to be recalculated using the new definition of wages, even for past years of service.

Employees retiring or resigning under the provisions of the new Codes will likely receive higher gratuity payouts, than before the entry in force of the Codes.

### *Workers' entitlement to annual leave encashment*

OSHWC Code standardizes and mandates in-service encashment of annual leaves (which is assessed based on "wages") as a statutory entitlement for workers nationwide. It is important to note here that the Codes distinguish between "workers" and "employees".

The leave encashment provisions under Section 32 of the OSHWC Code apply exclusively to "workers" - defined as persons engaged in manual, unskilled, skilled, technical, operational, clerical, or supervisory work (with wages that are up to a prescribed threshold). This definition excludes those in managerial, administrative, or supervisory roles, who are typically paid over the prescribed wage threshold.

The leave encashment provisions include:

- The right to encash excess annual leave (also called earned leave or privilege leave) at the end of the calendar year; and
- Automatic encashment of any balance in excess of 30 unused days while still in service.

This entitlement, as well as the relaxed annual leave eligibility criteria (see below) affect employers' annual budgeting and provisioning exercises, but also employers' annual leave liabilities that appear on balance sheets (due to the new definition of "wages").

### ***Annual leave eligibility criteria for workers relaxed***

Section 32 of the OSHWC Code relaxes the eligibility criteria for workers' employer-paid annual leave entitlement from previously 240 working days of service to 180 working days. In effect, a worker (not all employees) is now required to complete 180 working days in a year to access paid annual leave.

For "employees" (as opposed to "workers) annual leave remains governed by State-specific Shops and Establishments Acts (SEA).

### ***Mandatory employer-paid annual health checkups***

According to Section 26 of the SS Code every "worker" (as defined in the OSHWC Code) above the age of 40 years who has completed 180 days of service in any establishment covered under the Social Security Code is now entitled to one employer-paid annual health check-up.

Previously, there were no statutory right to free annual health checkups for any worker (or employee) under any federal law. ESI-insured individuals could get diagnostic tests, but not a guaranteed once-a-year free full annual check-up.

### ***Fixed-term workers and employees eligible for gratuity***

Under the provisions of the SS Code any individual (whether "employee" or "worker") engaged on a fixed-term contract becomes eligible for pro-rata gratuity after completing one year of continuous service with the same employer (or principal employer in case of contractor-supplied labor).

This is a major change in comparison to previous provisions which required five years of continuous service for gratuity eligibility (except in cases of death or disablement). This means even workers or employees hired purely on project-based, seasonal, or fixed-duration contracts qualify for gratuity as soon as they cross one year of service with the same employer.

Gratuity is calculated proportionately as 15 days' wages times number of completed years or part thereof in excess of six months, using the last drawn wages (under the new definition of "wages").

### ***Ban on contract labor in core activities***

Section 57 of the IR Code has introduced a blanket prohibition effective across all jurisdictions on using contract workers for any core activity, i.e., any activity that is essential, perennial, and ordinarily carried out by regular employees in the normal course of the employer's business.

Exceptions apply where:

- The work is of a perennial nature but performed only occasionally or seasonally (e.g., annual maintenance shutdowns).
- The work is temporary in nature and expected to be completed within a limited timeframe.
- In case of a sudden, unforeseen emergency (e.g., *force majeure*).

Previously this prohibition only applied in a few states (e.g., Andhra Pradesh, Maharashtra).

Employers that rely heavily on contracted labor for core functions must now convert those roles to regular payroll employees.

Employers are therefore required to review their workforce composition, vendor contracts, and organizational structure to ensure compliance and avoid penalties.

### ***Working hours***

The Wage Code provides that relevant governments may set working hour within the limits set by the OHSWC Code.

The OHSWC Code caps work at eight hours per day for a six-day week; 48 hours per week, while allowing for some flexibility in the maximum daily number of hours worked for shorter workweeks, as follows:

- Maximum 12 hours daily for a four-day workweek; and
- Maximum 9.5 hours daily for a five-day workweek.

### ***Overtime rules***

The Wage Code provides that overtime worked shall be compensated at 200% of regular wage, while the OHSWC Code allows overtime work limits to be freely set by state-level legislation allowing employees to earn 200% of their wage for approved overtime. Additionally, worker consent is required before overtime work is requested by the employer.

Previously, overtime was capped at 75 hours per quarter at federal level.

### ***Universal Social Security***

The SS Code extends comprehensive social security protections to gig workers, platform workers, and unorganized sector workers (e.g., self-employed, home-based, or informal wage earners).

This measure requires enhanced group insurance (life, health, disability, and accident coverage) as a baseline under social security programs. Platforms/aggregators must facilitate enrollment and provide data on worker earnings/hours to the National Social Security Board, bringing formal, pooled insurance coverage to informal workers who were previously excluded.

## Employer Actions

In light of the government's announcement of a transition phase during which formerly applicable legislation continues to apply until an operational framework is developed for the new Codes, employers should start their preparation and compliance by considering the following priority actions:

- Restructuring of their compensation packages to ensure a more optimal allocation of allowance resources, given that amounts exceeding 50% of total remuneration are deemed to be wages and no longer serve to reduce wage-dependant statutory payments, such as Provident Fund contributions, bonus, gratuity.
- Re-assessing their gratuity liability using the new, broader "wages" definition and apply the higher last-drawn wages retrospectively to all past service.
- Budgeting and provisioning for increased gratuity payouts (including for fixed-term employees and workers now eligible after one year instead of previously five years). Seeking legal counsel is already advisable for calculating and paying gratuities.
- Updating leave policies to:
  - Allow for, workers' in-service encashment of unused annual leave exceeding 30 days, but also upon workers' demand at calendar yearend.
  - Reduce workers' annual-leave eligibility threshold from 240 to 180 days.
- Reviewing the composition of their workforce to start arranging and budgeting for one free annual health check-up for every worker above age 40 with more than 180 days of service.
- Carryout a review of workforce composition, vendor contracts, and organizational structure to ensure compliance and avoid penalties (i.e., stop the use of contract labor for core and/or perennial activities).
- Review overtime consent and pay rules against the new daily and weekly limits.
- Evaluate increased liabilities stemming from the provisions of the new Codes alone or alongside their benefit offerings (e.g., impact of definition of wages on the present values of futures streams of defined benefit plan obligations) and consider options for managing potential increases in corporate liabilities.

Finally, employers should be prepared for implementations and notifications in States where they operate.

## Underlying legislation

The entry into force of the four federal labor Codes was initiated by the following Ministry of Labour and Employment Notifications, which were published in The Gazette of India on 21 November 2025:

- Implementation of Industrial Relations Code, 2020
- Implementation of Code on Wages, 2019
- Implementation of Occupational Safety, Health and Working Conditions Code, 2020
- Implementation of Social Security Code 2020

## Resources

Ministry of Labour and Employment: [Booklet- New Labour Code for New India](#)

# Mexico

## Paid bereavement leave under legislative review

Published 20 November 2025

On 1 October 2025, a proposed decree was introduced in the Chamber of Deputies (*Cámara de Diputados*) to establish five days of employer-paid bereavement leave after the death of a family member in the first or second degree of consanguinity (i.e., mother, father, daughter, son, sibling, spouse, grandparents, or grandchildren).

Currently, federal labor laws do not provide for bereavement leave.

The leave entitlement would apply to all employees in the public and private sectors, regardless of the type of employment contract.

Employees would have 20 calendar days to submit official documentation of the death of a qualifying family member.

If passed, the proposed decree would come into effect on the date following its publication in the Official Gazette of the Federation (*Diario Oficial de la Federacion*), and local jurisdictions would be required to align their labor legislation with the provisions of this proposed decree within 90 calendar days of its entry into effect.

### Proposed legislation

The changes would be introduced by the Proposed Decree that adds section XXXIV to Article 132 of the Federal Labor Law and the Section 30 Bis to the Federal Law on Workers in Service of the State, implementing Section B of Article 123 of the Constitution ([Decreto por el que adiciona una fracción XXXIV al artículo 132 de la Ley Federal del Trabajo y se adiciona un 30 Bis a la Ley Federal de los Trabajadores al Servicio del Estado Reglamentaria del Apartado B del Artículo 123 Constitucional](#)).

# Mexico

## Paid leave for parents or guardians of individuals with disabilities under legislative review

Published 20 November 2025

On 6 August 2025, a proposed decree was introduced in the Chamber of Deputies (*Cámara de Diputados*) that would require employers to grant mothers, fathers, or legal guardians of individuals with disabilities up to two hours of paid leave each month to:

- Attend medical appointments, therapies, or consultations related to the care of the individual with disabilities; or
- Attend essential school activities, such as parent-teacher meetings, if the individual with a disability is enrolled in school.

Currently, there are no mandates to grant leave for caregiving purposes of individuals with disabilities. The Federal Labor Law (*Ley Federal del Trabajo*) only provides for a temporary suspension of employment (which remains protected) for any employee with children under the age of 16 years who are diagnosed with cancer or other serious illnesses. During such leave, eligible employees are entitled to social benefits.

Under the proposed changes, employees would be required to provide employers proof of visitation, issued by the medical or educational institution, to be entitled to the leave.

### Proposed legislation and legislative process

The changes would be introduced by the Draft Decree Adding a Section XXVII to Article 132 of the Federal Labor Law, Regarding Permissions Granted to Mothers, Fathers, or Legal Guardians of Individuals with Disabilities ([Iniciativa con Proyecto de Decreto por el que se Adiciona una Fracción xxvii ter. Al Artículo 132 de la Ley Federal del Trabajo, en Materia de Permisos Otorgados a Madres, Padres o Tutores Legales de Personas con Discapacidad](#)).

The proposed legislation is currently under committee review. If passed, it would come into effect on the date following its publication in the Official Gazette of the Federation (*Diario Oficial de la Federacion*).

# Philippines

## 2026 Statutory Holidays confirmed by Presidential Proclamation

Published 17 November 2025

On 3 September 2025, the 2026 holiday dates were set by Presidential Proclamation No. 1006.

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 2026, these comprise 10 regular holidays and eight special non-working holidays.

The 2026 statutory holiday dates are indicated in the table below.

Holiday Name	Holiday Type	2026 Dates
New Year's Day	Regular	Thursday, 1 January
Chinese New Year	Special non-working	Tuesday, 17 February
Maundy Thursday	Regular	Thursday, 2 April
Good Friday	Regular	Friday, 3 April
Black Saturday	Special non-working	Saturday, 4 April
The Day of Valor ( <i>Araw ng Kagitingan</i> ) <sup>(1)</sup>	Regular	Thursday, 9 April
Labor Day <sup>(1)</sup>	Regular	Friday, 1 May
Independence Day <sup>(1)</sup>	Regular	Friday, 12 June
Ninoy Aquino Day <sup>(1)</sup>	Special non-working	Friday, 21 August
National Heroes' Day <sup>(2)</sup>	Regular	Monday, 31 August
All Saints' Day	Special non-working	Sunday, 1 November <sup>(3)</sup>
All Souls' Day	Special non-working	Monday, 2 November
Bonifacio Day <sup>(1)</sup>	Regular	Monday, 30 November
Immaculate Conception Day	Special non-working	Tuesday, 8 December
Christmas Eve	Special non-working	Thursday, 24 December
Christmas Day	Regular	Friday, 25 December

Holiday Name	Holiday Type	2026 Dates
Rizal Day <sup>(1)</sup>	Regular	Wednesday, 30 December <sup>(4)</sup>
Last day of the year	Special non-working	Thursday, 31 December

#### Notes:

- (1) Observed on the Monday nearest to the holiday date.
- (2) Last Monday of August each year.
- (3) If a statutory holiday falls on a Sunday, the holiday is observed on the Monday that follows.
- (4) In the event the holiday falls on a Wednesday, the holiday will be observed on the Monday of that week.

## 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 2026 paid holidays, employers must ensure to remain in compliance with the statutory holidays as provided for by the underlying legislation.

Employers must grant their employees a total of 18 paid holidays on the 2026 dates specified by Presidential Proclamation 1006.

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 2026 statutory holiday dates were set via the [Presidential Proclamation No. 1006 Declaring the Regular Holidays and Special \(Non-Working\) Days for the Year 2026](#), and released by [Presidential Communication](#) on 4 September 2025.

Legislation governing statutory holidays comprises of 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.

# Singapore

## Parental leave increases by four weeks, starting April 2026

Published 10 December 2024

Effective 1 April 2026, the paid parental leave entitlement increases from six to 10 weeks without any reduction in maternity leave entitlements.

This change is the second and final part of a phased parental leave implementation that replaces the previous sharable maternity leave entitlement of four weeks.

The increased entitlement and other parental leave related provisions are detailed below.

### Shared parental leave increased

Effective 1 April 2026, employees are entitled to share between parents 10 weeks of government-paid parental leave, up from currently six weeks.

The 10 weeks of government-paid shared parental leave are in addition to the government-paid maternity leave and the government-paid paternity leave.

Prior to 1 April 2025, an employee could apply to share up to four weeks (drawn in weeks) of their wife's 16 weeks of government-Paid maternity leave, subject to their wife's agreement. The government benefit during the leave is capped at SGD 2,500 per week based on the sharing arrangement between parents.

The benefit is paid by the employer and later reimbursed by the government.

### *Drawing on the new SPL*

The SPL can be drawn within the first 12 months of the child's life. Leave arrangement are to be mutually agreed between employees and their employer. In the absence of a mutual agreement, parents may take SPL in a continuous block after taking their maternity or paternity leave entitlements within the first 26 weeks of the child's birth.

### *Allocation of SPL between parents*

Unless otherwise agreed, the SPL the 10 weeks entitlement will be equally distributed between parents.

Changes to leave sharing arrangements will have to be made within four weeks after the child's birth. Any changes thereafter will require mutual agreement between the parents and their employers. Employees must give minimum notice of at least four weeks to their employer before drawing on their SPL entitlement.

### *Payment during SPL*

The SPL is government-paid up to SGD 2,500 per week.

The underlying legislation that came into effect 1 April 2025 (see below), clarified that the reimbursement limit of SGD 2,500 per week applies on a per-parent basis for parents with multiple employments. Meaning,

parents with multiple jobs can take SPL with each employer, but the total reimbursement a parent receives across all their employers cannot exceed SGD 2,500 per week.

It is worth noting that employees under irregular employment agreements, such as part-time employees, are also entitled to SPL.

## Employment Protections

Currently, employers are prohibited from terminating or giving a notice of termination to an employee on maternity leave, paternity leave, or adoption leave, and may face prosecution and, upon conviction, fines, or imprisonment if they don't comply.

Nevertheless, the SPL is not employment protected in the same way as government-paid maternity, paternity, or adoption leaves. Employees who consider themselves wrongfully dismissed may seek recourse under the Employment Act 1968. The forthcoming workplace fairness legislation which aims to enhance safeguards against workplace discrimination will also strengthen protections against workplace discrimination.

Employees who believe they have been unjustly terminated can seek resolutions under the provisions of the Employment Act of 1968.

## Employer Actions

Effective 1 April 2026, employers must comply with the increase in the duration of the government reimbursed shared parental leave entitlement from currently six weeks to 10 weeks.

Unless otherwise agreed, the SPL the 10 weeks entitlement will be equally distributed between parents, and any other leave sharing arrangement will have to be decided within four weeks after the child's birth. Changed arrangements thereafter will require mutual agreement between the concerned employee and their employers.

Employers are advised to:

- Plan ahead in terms of workforce and potential budgeting implications, especially if the government-paid SPL benefits are topped up;
- Align their leave policies and procedures with the increased statutory entitlement to SPL;
- Ensure that, where applicable, their payroll systems are adjusted to reflect government benefit reimbursements for up to 10 weeks of SPL; and
- Update their employee communication materials to inform their employees of their forthcoming entitlements.

## Underlying legislation

This change was introduced by the [Child Development Co-Savings \(Amendment\) Act 2024 \(Act 46 of 2024\)](#), which was published in the Official Journal on 6 December 2024

## Resources

- [Frequently Asked Questions](#)
- [Infographics](#)

# Thailand

## New legislation enhances family-related leave entitlements, including introduction of paternity leave [Revised]

**ERRATUM** (Issued 7 January 2026): An earlier version of this alert incorrectly listed menstrual leave as a mandatory provision of the recently enacted Labor Protection Act (No. 9) B.E. 2568.

Although birth-related leave amendments were published in the Royal Gazette on 7 November 2025, the provision for three days of paid menstrual leave is part of a simultaneous but separate legislative proposal—the Bill on Workers' Quality of Life—which is still under parliamentary review.

**Note for Employers:** Although not yet a legal requirement, on 7 May 2025 the Department of Labour Protection and Welfare issued a nationwide recommendation encouraging employers to voluntarily grant up to three days of paid menstrual leave per month. Employers who have already adjusted their policies are in alignment with this government initiative to promote workplace welfare.

Published on 12 November 2025, Revised 7 January 2026

Effective 7 December 2025, amendments to the Labor Protection Act, introduce:

- Up to 120 days of maternity leave, 60 days of which are employer-paid;
- 15 days of continuous leave to care for a sick child; and
- 15 days of leave for fathers to help with a wife following childbirth.

### Maternity leave entitlement increased

#### **Maternity leave entitlement**

Effective 7 December 2025, pregnant female employees are entitled to maternity leave, not exceeding 120 days per pregnancy.

Previously, pregnant female employees were entitled to 98 days of leave.

#### **Wages during maternity leave**

Employers must pay regular wages to during maternity leave for the duration of maternity leave period but not exceeding 60 days. Social security benefits can be used for remainder of the increased maternity leave entitlement.

Previously, 45 days of a maximum 98-day entitlement was employer-paid.

### Leave to care for a sick child

Female employees who have already used their maternity leave entitlement are entitled to an additional 15 days of leave to care for their child in the event that the child has an illness that puts them at risk of

complications, has congenital anomalies, or a disability, by presenting a current medical certificate along with the leave request. The leave is employer-paid at 50% of the employee's regular pay.

Previously, no such leave was provided for by law.

## Paternity leave

Employees are entitled to take up to 15 days of employer-paid leave to assist their spouse who has given birth. The leave must be used before or on the day of birth, and up to 90 days from the date of childbirth.

Previously, legislation did not provide for paternity leave.

## Employer Actions

Effective 7 December 2025, employers have new statutory leave obligations, both in terms of granting additional or new types of leave, and in terms of paying employees during additional and/or new leave entitlements.

Employers are advised to revise:

- Leave policies and procedures, and corresponding employee handbooks to reflect the enhanced leave entitlements; and
- Update employee communication materials and to inform managers and employees of the changes.

Moving forward, these new leaves should ideally be included in budgeting exercises, and staffing needs.

## Underlying legislation

Labor Protection Act (No. 9) B.E. 2568 (2025) ([พระราชบัญญัติคุ้มครองแรงงาน \(ฉบับที่ ๙\) พ.ศ. ๒๕๖๘](#)) was published in the Royal Gazette on 7 November 2025.

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