

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

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Canada

Manitoba introduces Orange Shirt Day as a new statutory holiday

Published 17 January 2024

Starting in 2024, 30 September must be observed as a statutory holiday in Manitoba.

Manitoba's [Employment Standards Act](#) (ESA) refers to holidays as "general holidays". The Standards Code and The Interpretation Act have been amended by Bill 4 to ensure the observance of "Orange Shirt Day" (the National Day for Truth and Reconciliation) as an employer-paid statutory holiday on 30 September of each year, starting in 2024.

It is worth noting that employers and employees may not substitute a different date for the observance of Orange Shirt Day.

Bill 4 also amends the Public Schools Act to ensure that in years when Orange Shirt Day falls on a Saturday or Sunday, schools are closed on the following Monday.

Previously, as announced in a 2021 provincial government [press release](#), the Manitoba government recognized the National Day for Truth and Reconciliation as a day of observance to encourage reflection and meaningful discussions about the impacts of residential schools, Indigenous Reconciliation and Northern Relations.

Eligibility for employer-paid statutory holiday

Under the provisions of Article 22 (1) of the ESA, an employee is eligible for holiday pay, unless:

- they are scheduled to work on a general holiday but are absent without the employer's permission; or
- they are absent without the employer's permission from their last scheduled workday before the holiday, or their first scheduled workday after the holiday.

Election officials, enumerators and any other individuals temporarily appointed under The Elections Act are not entitled to holiday pay.

Per Article 23 (1) of the ESA, an eligible employee's holiday pay must not be less than the employee's wage for regular hours of work on a normal workday in the pay period.

Working during a holiday

According to Article 25 (1) of the ESA, employees who work on a statutory holiday are, in addition to their holiday pay, entitled to one-and-a-half times their regular pay (i.e., the statutory overtime pay) for the hours worked on the holiday.

According to Article 25 (2) of the ESA, exceptions to this obligation applies to employers who:

- operate a gas station, hospital, hotel, restaurant, place of amusement;
- are a continuously operating business, climate-controlled agricultural business, or a seasonal industry (excluding construction); or
- employing domestic workers.

The above employers can pay regular wages for work on a statutory holiday if they provide another day off with general holiday pay within 30 days of the holiday. If employers and employees agree, the day off may be taken before the employees' next annual leave dates.

Holiday substitution

Employers and employees may not substitute a different date for the observance of Orange Shirt Day, per (Article 28 (4) of the amended ESA.

Ordinarily, according to Article 28(1) of the ESA, employers may substitute another day for a holiday, provided the substitution is made:

- in accordance with a collective agreement; or
- with the agreement of the bargaining agent for the employees or, where the employees do not have a bargaining agent, with the written agreement of a majority of the employees.

The substituted day must be within 12 months of the holiday.

Holidays falling on a non-working day

According to Article 26 (2) of the ESA, when a holiday falls on a non-working day other than a Saturday or Sunday, the employer must give the employee a day off, with holiday pay, on a day that would normally be a workday for the employee, before the employee's next annual leave, or at any later time agreed to with the employee.

Holidays falling on a weekend

According to Article 26 (2) of the ESA, when a holiday falls on a Saturday or Sunday, the employer must give the employee a paid day off on the employee's first workday after the holiday.

Employer Actions

Moving forward, employers operating in Manitoba must each year grant Orange Shirt Day (i.e., the National Day for Truth and Reconciliation) which is observed on 30 September, as a paid statutory holiday.

The first-time observance of this statutory holiday will occur on Monday, 30 September 2024.

Employers and employees may not substitute a different date for the observance of Orange Shirt Day.

Employers are advised to update their leave policies as well as their employee communication materials to include the new statutory holiday.

Underlying legislation

The new statutory holiday was introduced by [The Employment Standards Code Amendment and Interpretation Amendment Act \(Orange Shirt Day\)](#) received royal assent on 7 December 2023.

Canadian Dental Care Plan rollout details announced

Published 26 January 2024

On 11 December 2023, in a [press release](#) the federal government released details of the Canadian Dental Care Plan (CDCP) and its rollout.

The objective of the CDCP is not to replace existing dental benefits offered by employer or private plans, but rather to fill gaps in coverage and complement existing provincial and territorial dental programs.

Eligibility for CDCP coverage

Eligibility for CDCP coverage, requires that the following criteria be met by an applicant:

- Not having access to dental insurance – defined as not having insurance:
 - through an employer or a family member’s employer; including health and wellness accounts;
 - not available through a pension (from a previous employer) or a family member’s pension benefits; or
 - not purchased by self or by a family member or through a group plan from an insurance or benefits company.
- Having an adjusted family net income of less than CAD 90,000;
- Being a Canadian resident for tax purposes; and
- Having filed a tax return in Canada the previous year.

Residents who have access to dental benefits through a social program offered by their province or territory and/or by the federal government will be eligible for the CDCP if they meet all the eligibility criteria.

Phased rollout of application

The initial wave of applications opened for seniors aged 87 and above in December 2023, and will unfold in phases to those aged 77 to 86 in January 2024, followed by those aged 72 to 76 in February 2024, then those aged 70 to 71 years in March 2024.

Individuals in these age groups who may be eligible will receive letters inviting them to apply.

In May 2024, an online portal will be launched for the applications of seniors 65 years of age and older.

Individuals with a valid Disability Tax Credit certificate and children under the age of 18 will be able to apply online as of June 2024. All remaining eligible residents will be able to apply online in 2025.

The phased implementation is presented in the table below.

Application Start Dates	Age Groups
December 2023	– Seniors aged 87 and above
January 2024	– Seniors aged 77 to 86
February 2024	– Seniors aged 72 to 76
March 2024	– Seniors aged 70 to 71

Application Start Dates	Age Groups
May 2024	- Seniors aged 65 to 69
June 2024	- Persons with a valid Disability Tax Credit certificate - Children under 18 years old
Starting 2025	- All other eligible residents

CDCP Dental Benefits

Services covered

The CDCP will help cover the cost of oral health care services, based on the recommendations of an oral health care provider. Services that could be covered by the CDCP include the following:

- preventive services, including scaling (cleaning), polishing, sealants, and fluoride;
- diagnostic services, including examinations and x-rays;
- restorative services, including fillings;
- endodontic services, including root canal treatments;
- prosthodontic services, including complete and partial removable dentures;
- periodontal services, including deep scaling;
- oral surgery services, including extractions.

Some of the above services will become available in the fall of 2024.

Co-payments

CDCP co-payments will limit the out-of-pocket expenses of covered individuals. Oral health providers who enroll as service providers under the CDCP, seek reimbursement directly from the CDCP. The CDCP will reimburse a percentage of eligible expenses at established CDCP fee rates.

The percentage of co-payments due by those covered under the CDCP will depend on their adjusted net annual family income as indicated in the table below.

Adjusted net annual family income (CAD)	Copayment (%)
< 70,000	0%
70,000 to 79,000	40%
80,000 to 89,000	60%

Oral health providers are encouraged to follow the CDCP established fees.

Individuals enrolled in the CDCP will be able to start receiving services as of May 2024, starting with seniors. The start date to access oral health care will vary based on when each group can apply, when the application is received and when enrolment is completed.

Background

On 21 November 2023, the federal government released its 2023 Fall Economic Statement which outlines the next phase of the government's strategy.

Among the many measures, the government announced that the rollout of the CDCP would start by end 2023.

Currently, more than a third of residents are without dental insurance. With the CDCP the government has committed to make dental care affordable, and to provide dental coverage for all uninsured residents with a net annual family income of less than CAD 90,000.

In December 2022, under the interim Canada Dental Benefit, the government started accepting applications from parents or guardians with an annual household net income of less than CAD 90,000 for children under the age of 12 years. The tax-exempt dental care benefit of up to CAD 1,300 over two years, per child, are being paid to eligible parents or guardians. As of 20 September 2023, some 370,000 children had received the dental care under the interim program, with paid dental benefits amounting CAD 315,207,000.

Resources

[The 2023 Federal Fall Economic Statement](#)
[The interim Canada Dental Benefit](#)

Chile

Law on the protection of maternity, paternity and family life entitles parents and carers to remote work arrangements

Published 5 January 2024

Effective 28 January 2024, new legislation entitles employees to remote work or to modify their workday, provided they are caring for a child under the age of 14 years, or for a child under the age of 18 years who has a disability or is in a severe to moderate dependency situation; and provided the nature of their responsibilities is compatible with remote working.

The legislation also provides that collective agreements between unions and employers may provide for a temporary reduction in working hours for parents and carers during all or part of school holiday periods as set by the Ministry of Education, to then return to the originally agreed employment conditions once school holidays are over.

Remote work requests

Employee requests for telework arrangements must be submitted to their employer in writing. The request must spell out how the specifics of the arrangement, such as the schedule and/or the timing of working hours.

The new legislation introduces the possibility of remote work for employees who have unpaid care responsibilities, to the extent that the nature of their responsibilities allows it. This right does not apply to employees who have power to represent the employer, such as managers, assistant managers, agents, or *de facto* representatives.

Upon receipt of an employee's request, the employer must respond within two weeks.

The employer may propose an alternative arrangement. To reject an employee's remote working request the employer must demonstrate that the nature of the employee's work is not compatible with remote work.

Employer Actions

Starting 28 January 2024, employers must respond within two weeks of receiving a request for remote work, or for a change in working hours from employees caring for a child under the age of 14 years, or for a child under the age of 18 years who has a disability or is in a severe to moderate dependency situation.

To reject an eligible employee's request, an employer must demonstrate that the nature of the employee's work is not compatible with the requested conditions. Employers may propose an alternative arrangement.

Underlying legislation

Law no. 21,645, which modifies title ii of book ii of the labor code on the protection of motherhood, paternity and family life and regulates a regime of remote work and teleworking ([Ley n° 21.645, que modifica el título ii del libro ii del código del trabajo de la protección a la maternidad, paternidad y vida familiar y regula un régimen de trabajo a distancia y teletrabajo](#)), was published in the Official Gazette (*Diario Oficial*) on 29 December 2023.

France

Meal voucher usage rules extended, and exemption limit increased

Published 14 January 2024

Effective 1 January 2024, the exemption allowing employees to use their meal vouchers (*titres-restaurant*) to pay, in whole or in part, the price of any food product, regardless of whether the product is directly consumable or not, is extended until 31 December 2024. The daily limit for such purchases remains unchanged at EUR 25.

Furthermore, the tax-exempt meal voucher benefit limit has been increased by 4.36%, which in turn increases the tax-favorable face value of meal vouchers.

Tax-exempt meal voucher limit

An employer's contribution towards the face value of meal vouchers is an employee benefit which is to be included in an employee's base salary that is subject to income tax and social security contributions.

However, when the employer's share represents 50% to 60% of the face value of the meal voucher and is equal to or less than a given ceiling, then the benefit is exempt from personal income tax and from employer and employee social contributions, including from the generalized social contribution (*la contribution sociale généralisée, CSG*) and the social debt repayment contribution (*la contribution au remboursement de la dette sociale, CRDS*).

Effective 1 January 2024, the employer's share towards the face value of a meal voucher, which is income tax and social contribution exempt, increased from EUR 6.91 to EUR 7.18. In other words, the benefit is fully exempt, provided the meal voucher's face value is between EUR 11.97 (of which 60% is employer-paid) and EUR 14.36 (of which 50% is employer-paid).

Employers may freely set their contribution towards the value of a meal voucher, in that there is no minimum or maximum face value to respect. However, in practice, the tax-favorable value depends on the meal voucher exemption limit and criteria (i.e., employer contribution representing 50% to 60% of the face value).

The tax-exempt limit, which is provided for by [Article 81 paragraph 19 of the General Tax Code](#), is revalued annually according to the increase in the consumer price index, excluding tobacco.

The 2024 increase in the limit was introduced by the 2024 Finance Law and announced in the official social security bulletin ([le bulletin officiel de la sécurité sociale - BOSS](#)). The portion of the face value of the voucher beyond this amount is subject to social security contributions.

As a reminder, employees working remotely are entitled to meal vouchers if their working conditions are equivalent to those of other employees working at the employer's premises and who do not have a company

restaurant. In other words, if other employees receive meal vouchers, the same applies to employees working from home, nomads, or in satellite offices.

Meal voucher benefits are considered as a social benefit, and according to the National Commission for Meal Vouchers (*Commission Nationale des Titres-Restaurant, CNTR*), it is generally accepted that they must be uniformly granted to all payroll employees.

However, employers may grant meal vouchers to certain employees, on the condition that the others are compensated in an amount equivalent to that of the employer's financial contribution to the meal voucher.

Contextual setting

In response to inflation and the ensuing reduction in household purchasing power, meal voucher-related regulations underwent several changes in 2022. The changes were in addition to unexpected increases in their tax-exempt limit as well as their daily usage ceiling.

Since 18 August 2022, meal vouchers can be used to pay all or part of the price of food products for up to EUR 25 per day, regardless of whether they are directly consumable or not. The scope of products that can be purchased with meal voucher was expanded to include purchases of unprepared meat, starches, uncooked frozen food, etc., provided they are purchased from an individual or a business running a restaurant, a hotel restaurant (or a similar type of business), or from a fruit and vegetable retailer.

The 2022 inflation-related measures were primarily introduced by Law no. 2022-1158 of 16 August 2022 on emergency measures for the protection of purchasing power ([*Loi n° 2022-1158 du 16 août 2022 portant mesures d'urgence pour la protection du pouvoir d'achat*](#)), and were to expire on 31 December 2023.

Prior to these amendments, meal vouchers could only be used for purchasing directly consumable food, such as readymade meals, sandwiches, salads, dairy products and fruits and vegetables.

Underlying legislation

The extension of meal voucher use provisions was introduced by Law no. 2023-1252 of 26 December 2023 aimed at extending, through the end of 2024, the use of meal vouchers for purchases of food products that are not directly consumable ([*LOI n° 2023-1252 du 26 décembre 2023 visant à prolonger en 2024 l'utilisation des titres restaurant pour des achats de produits alimentaires non directement consommables*](#)), published in the Official Journal on 27 December 2023.

The annual adjustment in the tax-exempt limit of meal vouchers was introduced by Finance Law No. 2023-1322 of 29 December 2023 for 2024 ([*Loi n° 2023-1322 du 29 décembre 2023 de finances pour 2024*](#)), published in the Official Journal on 30 December 2023.

Italy

Parental leave social allowances significantly increase

Published 16 January 2024

Effective 1 January 2024, eligible employees are entitled to a parental leave allowance paid by the National Institute for Social Security (*Istituto nazionale della previdenza sociale, INPS*) amounting to 80% of their salary for the first month of leave (unchanged) and 60% of their salary (up from previously 30%) for the second month.

For 2024, on an exceptional basis, the second month of leave will be paid at 80% of the employees' salary.

After the second month of parental leave, the social allowance will remain unchanged at 30% of the employees' salary.

This increased parental leave allowance may be used by either parent until the child reaches the age of six years.

The maximum duration of parental leave remains unchanged, but social allowances paid during parental leave are increased, thereby incentivizing the uptake of parental leave.

The change was introduced by the 2024 Budget Law and confirmed by the INPS which provided the specifics in its Circular No. 4 of 5 January 2024.

The INPS Circular specifies that the new rules apply to employees whose maternity or paternity leave period ends after 31 December 2023.

Background

Parental leave provisions were reformed in 2022, when the Government implemented the EU Directive on Work-Life Balance. Two subsequent budget laws introduced changes in related social benefits.

During parental leave, employees are entitled to the social parental leave allowance, provided that at the beginning of the leave the employee is under an employment agreement and that the agreement itself is not affected by suspensions of any kind.

The parental leave allowance is in part (for a period of three months) non-transferable and paid to each parent individually (i.e., six months in total for both parents) until the child reaches the age of 12 years or is paid for up to 12 years from entry into the family in the case of a child's adoption or foster care. During this 12-year period, parents are also jointly entitled (as alternatives to each other), to a transferable INPS-paid parental leave, that is not to exceed three months in total. Single parents are entitled to nine months of INPS-paid parental leave.

Next steps to consider

The INPS parental leave allowances are usually paid by the employer and then recovered by the employer in the form of a deduction from the total social security contributions due to the INPS. INPS parental leave allowances are exempt from social contributions but subject to income tax withholdings.

Employers should ensure that their payroll departments or payroll administrators are informed of the changes and adjust their systems to align with the increased INPS parental leave allowance amounts and related parameters.

Employers should also consider updating and disseminating relevant employee communication materials.

Finally, employers who top-up social allowances during their employees' parental leave are likely to observe a reduction in such expenses. The change would affect their future budgeting exercises.

Underlying legislation

State budget forecast for the financial year 2024 and multi-annual budget for the three-year period 2024-2026 ([Bilancio di previsione dello Stato per l'anno finanziario 2024 e bilancio pluriennale per il triennio 2024-2026](#)), published in the Official Gazette (*Gazzetta Ufficiale*) on 30 December 2023.

INPS Circular number 4 of 5 January 2024, Year 2024. Summary of the main provisions regarding social safety nets during the employment relationship and income and family support ([Circolare numero 4 del 05-01-2024, Anno 2024. Sintesi delle principali disposizioni in materia di ammortizzatori sociali in costanza di rapporto di lavoro e di sostegno al reddito e alle famiglie](#)).

2024 Budget Law includes tax-favorable employee benefits

Published 18 January 2024

Effective 1 January 2024, the Budget Law introduced two provisions for employers who wish to increase their employees' remuneration, without excessively increasing expenses.

Specifically, the provisions of the 2024 Budget continue the recently reduced taxation rate applicable to productivity bonuses (*premi di produttività*) applicable to certain employees; and increases the total amount of tax-exempt fringe benefits offered to employees.

These measures are only applicable for the year 2024.

Productivity bonus

Under the provisions of the 2024 Budget productivity bonuses of up to EUR 3,000 gross per year continue to be taxed at 5% (instead of ordinarily 10%) for employees earning less than EUR 80,000 per year. The EUR 3,000 cap is increased to EUR 4,000 for companies that involve employees equally – the bonus amounts are pegged to productivity, profitability, quality, efficiency, and innovation measurable and verifiable according to criteria set by collective agreements and based on precise indicators.

The reduced tax rate applies to performance bonuses or to other payments related to productivity, profitability, quality, efficiency, and innovation, including any profit-sharing payments.

Tax exemption of fringe benefits

Fringe benefits valued up to EUR 1,000 per year (compares to previously EUR 258 per year) or up to EUR 2,000 per year for employees with dependent children (compares to previously EUR 3,000), are exempt from income tax, provided the company's works councils (where applicable) is informed.

In 2024, the benefits include amounts granted to employees to pay for utilities bills (i.e., water, electricity, and gas), as well as for housing (i.e., rent and interest on loans for first housing property purchases).

Underlying legislation

State budget forecast for the financial year 2024 and multi-annual budget for the three-year period 2024-2026 ([Bilancio di previsione dello Stato per l'anno finanziario 2024 e bilancio pluriennale per il triennio 2024-2026](#)), published in the Official Gazette (*Gazzetta Ufficiale*) on 30 December 2023.

Japan

Employers must provide reasonable accommodations to individuals with disabilities

Published 5 January 2024

Effective 1 April 2024, all private sector employers must provide "reasonable accommodation" to individuals with disabilities, upon request. Currently, the obligation to provide reasonable accommodation to individuals with disabilities is limited to the public sector (i.e., national, and local government employers).

Private employers are currently expected to provide reasonable accommodation to individuals with disabilities, moving forward, the applicable legislation is amended to mandate the requirement.

Broader policy framework

The Act on Comprehensive Support for Persons with Disabilities ([障害者の日常生活及び社会生活を総合的に支援するための法律](#)) was amended in 2022 to help individuals with disabilities lead the lives they desire by strengthening support for community living and employment. In line with this objective, related legislation (i.e., the Act on Promotion of Employment of Individuals with Disabilities, the Act on Mental Health and Welfare of Individuals with Mental Disabilities, the Act on Medical Care, etc. for Patients with Intractable Diseases, etc.) have also been amended.

Employer Actions

Starting 1 April 2024, employers are required to provide reasonable accommodation to individuals with disabilities, when requested.

In anticipation the amendments coming into effect, employers are advised to remind their employees of the company's disability support policies.

Underlying legislation

The Act for Partial Amendment of the Act to Comprehensively Support the Daily and Social Life of Persons with Disabilities ([障害者の日常生活及び社会生活を総合的に支援するための法律等の一部を改正する法](#)), referred to as Act No. 104 of 2022, was promulgated on 16 December 2022.

Poland

Decree mandates health and safety requirements including vision correcting contact-lenses for employees using portable systems

Published 19 January 2024

By 1 June 2024, that is, six months after the entry into force of a ministerial decree mandating all employers to provide their employees who use a portable device that is not intended for use at a given workplace (e.g., a laptop) for at least half of their daily working time, with additional supplies and equipment, namely:

- a desktop monitor, ensuring that the screen is positioned so that its top edge is at the employee's eye level;
- an additional keyboard and mouse; and
- vision-correcting contact lenses. Previously, employers were only mandated to provide eyeglasses.

Furthermore, upon an employee's request, employers must provide additional workstation equipment, such as a disk drive, printer, scanner, document holder, or a footrest.

The minimum safety and ergonomic requirements for workstations equipped with screen monitors will be amended, as detailed in the Appendix to the ministerial decree, which spells out the exact requirements that employers must meet. These details are provided in the section below.

Other mandatory health and safety features of workstations provided for by legislation remain unchanged.

Requirements for workstations with computer monitors

Workplace equipment and the way in which any peripherals are arranged must not cause excessive strain on the musculoskeletal system and (or) eyesight during work and may not represent any danger to the employee.

In the cases where a portable system (e.g., laptop or tablet) is intended for use for at least half of the employee's daily working time, the workstation should be equipped with a stationary monitor and an additional keyboard and mouse.

Monitor and an additional keyboard and mouse

The monitor must meet the following requirements:

- the characters on the screen should be clear and legible;
- the image on the screen should be stable, without flickering or other forms of instability,

- the brightness and contrast on the screen should be easy to adjust to the lighting conditions of the workstation,
- monitor should allow the screen to be tilted.

The positioning of the monitor and other equipment should not require uncomfortable head and neck movements. The top edge of the screen monitor should be at the employee's eye level.

The positioning of the monitor in relation to light sources should reduce glare and reflections.

The keyboard and mouse should be separate elements of the basic workstation equipment.

The design of the keyboard should enable the user to adopt a position that does not cause fatigue of the upper limb muscles during work.

The keyboard surface should be matte and the characters on the keyboard should be contrasting and legible.

Work desk and chair

The design of the desk should enable ergonomic arrangement of the workstation equipment, including different monitor and keyboard heights, and it should ensure:

- sufficient space to allow for easy use of the equipment and the performance of work-related activities;
- the keyboard is positioned at a distance from the front edge of the desk allowing support for the hands and forearms while maintaining at least a 90-degree angle between the arm and forearm; and
- the equipment is placed at an appropriate distance from the employee, without their need to adopt forced positions.

The employee should be provided with adequate and comfortable leg space under the desk, and the surface of the desktop should be matte.

The chair used at the workstation should:

- have sufficient stability with at least a five-support base with wheels;
- have adjustable seat height, adjustable lumbar spine support height, adjustable backrest angle, and appropriate dimensions of the backrest and seat, ensuring a comfortable body position and freedom of movement;
- allow for contouring of the seat and backrest appropriate to the natural curvature of the spine and thighs;
- allow for a 360-degree rotation around its vertical axis; and
- adjustable armrests.

Furthermore, the mechanisms for adjusting the seat height and backrest angle should be easily accessible and easy to use, and located so that the adjustment can be made in a sitting position.

Other workstation equipment

If it is necessary to use documents at work, at the employee's request, the workstation should be equipped with a document holder with adjustable height, inclination, and distance from the employee.

At the employee's request, the workstation should be equipped with a footrest.

The workstation should be designed in such a way that the employee has sufficient working space to place all manually operated elements within the reach of the upper limbs.

The workstation should be located in the room with easily accessible by the employee.

Lighting

Lighting should ensure visual comfort, in particular:

- lighting at individual workstations should be adapted to the type of work performed;
- direct glare from fixtures, windows, transparent or translucent walls or bright surfaces of the room, as well as reflected glare from the monitor, should be limited, in particular by using appropriate lighting fixtures and installing devices that eliminate excessive exposure to sunlight falling on the workstation; and
- The use of local lighting fixtures is allowed, provided they are glare-free.

Software

When designing, selecting, or modernizing software, as well as when planning the performance of tasks using a screen monitor, the employer should take the following requirements into account:

- the software should correspond to the task to be performed;
- computer systems should provide employees with feedback on their performance; and
- computer systems should ensure that information is displayed in a form and at a pace that is appropriate for the employee.

Employer Actions

New health and safety provisions will apply to all employees who use a portable device that is not intended for use at a given workplace for at least half of their daily working time. Employers must therefore plan, budget, and implement the mandated requirements, by 1 June 2024 at the latest.

As a first step employers must carry out a stocktaking exercise to determine which of their employees are affected by the amendments introduced by the Ministerial Decree.

These employees will need to be equipped with a desktop monitor, and a separate keyboard and mouse.

Additionally, employers will need to provide such employees with vision-correcting contact lenses or eyeglasses. Previously, only eyeglasses were mandated. It is important to note here that the provision of eyeglasses or corrective contact lenses is not to be considered or presented as an employee benefit.

Finally, employers must ensure compliance with the minimum safety and ergonomic requirements (as amended) for workstations equipped with screen monitors.

Underlying regulation

Ministry of Family and Social Policy Decree amending the regulation on occupational health and safety in positions equipped with screen monitors ([Rozporządzeniu Minister Pracy i Polityki Społecznej zmieniające rozporządzenie ws. bezpieczeństwa i higieny pracy na stanowiskach wyposażonych w monitory ekranowe](#)) was published in the Official Journal (*Dziennik Ustaw*) on of 18 October 2023, and entered into force 14 days later, on 1 November 2023.

South Africa

Government forging ahead with two-pot retirement system reforms

Published 3 January 2024

On 4 December 2023, in its continued effort to reform the retirement system the government proposed a two-pot system for pension funds. The details of the proposed reforms are spelled out in [Revenue Laws Amendment Bill B39-2023](#), which was submitted to Parliament on 1 November 2023.

If approved by Parliament, the reforms are expected to come into effect starting 1 March 2025, one year later than initially announced.

The proposed two-pot retirement system

Starting from the reforms' effective date, the proposed two-pot retirement system would split retirement contributions into one-third paid into a savings plan, i.e., "the savings pot", and two-thirds paid towards a retirement plan, i.e., the "retirement pot".

The proposed two-pot system would also apply to all defined benefit (DB) funds. Although, in the case of DB plans the allocation of contributions to the two pots would be based on a member's pensionable service (Article 1 (zF) of the proposed Draft).

The Draft Law also provides for retirement balances accrued up to the effective date of the reforms to be held in a separate "vested pot" and would not be subject to compulsory preservation when changing jobs. However, access to the vested pot would only be allowed upon retirement or resignation of the member.

Therefore, those who currently have retirement savings would have three separate pots, i.e., a vested pot, a savings pot, and a retirement pot.

According to the government's [press release](#) of 4 December 2023, upon a member's death the benefits paid out will be based on the balances of the three pots, taking into account any service adjustments already made. There will be no requirement to annuitize the balance from the retirement pot.

The objective of the proposed system is to encourage retirement savings. The two-pot system would more readily allow for access to retirement funds for unforeseeable emergencies only. Currently, to access retirement savings in case of emergencies, employees often have no option but to resign from their job.

Under the proposal, the savings pot could only be accessed as a last resort prior to retirement. It is not intended as a substitute to ordinary savings for unexpected short-term needs. Upon resignation, members would be entitled to their full actuarial interest, which would include the vested pot and the savings pot balances. Finally, the retirement pot would only be accessible upon retirement or death of the member.

Anticipated reform-related expenses

The adaptation of existing retirement funds' rules to the requirements of the proposed two-pot system is expected to translate into higher expenses for retirement funds. Additionally, allowing for withdrawals in case of emergencies could translate into liquidity risks upon implementation for many funds, even if vested rights remain inaccessible.

Taxation of withdrawals

The two-pot system would allow members to withdraw from their savings pot(s) once a year provided a minimum balance of ZAR 2,000 has been reached. Savings would only start to accumulate from the planned effective date which is currently 1 March 2025.

The government has proposed that a portion of members' vested pot balance be transferred to the savings pot to serve as "seed capital". This portion would be set at 10%, with the total transfer being capped at ZAR 25,000.

Under the current provisions of the Bill, withdrawals from the savings pot would be subject to income tax, i.e., a progressive income tax system with a maximum marginal tax rate of 45%. Withdrawals from the retirement pot upon the member's resignation or retirement will remain subject to a 36% tax rate.

Proposed legislation

Revenue Laws Amendment Bill B39-2023, [The Bill to amend the Income Tax Act, 1962, so as to amend certain definitions; to amend certain provisions; and to provide for matters connected therewith](#), is under parliamentary review.

United Kingdom

New paternity leave rules to apply for children born or adopted, on or after 6 April 2024

Published 7 January 2024

The government has just laid the [Draft Paternity Leave \(Amendment\) Regulations 2024](#) before Parliament. The regulation is planned to come into force on 8 March 2024, and its new provisions would apply for children born or adopted, on or after 6 April 2024.

In particular, fathers or partners would be entitled to divide their statutory paternity leave into one-week blocks, as opposed to having to draw the leave entitlement all at once.

Key provisions of the draft regulations

The key provisions of the Draft Regulations primarily revolve around the flexibility in using paternity leave, and in requesting or modifying the requested days of leave. These are detailed below.

Flexibility in drawing on paternity leave

Fathers and partners would have the option to draw on their two-week statutory paternity leave entitlement as two separate one-week blocks of leave instead of (and in addition to) two weeks of consecutive leave, as is currently the case.

Paternity leave timeframe

The period over which paternity leave could be drawn would be the first year after the birth or adoption of a child. Currently, fathers or partners paternity leave must be taken within 56 days of a child's date of birth or placement for adoption.

Notice of leave request

Currently, employees are required to provide a minimum of 15 weeks' notice before the expected week of childbirth.

The new provisions would allow for a change in the dates requested with 28 days' notice. For domestic adoptions, the notice period for taking paternity leave would be changed from currently seven days to 28 days.

Specifically, concerned employees would have to provide a 'Notification of entitlement' 15 weeks before the expected week of childbirth or placement; and a leave request anytime up to 28 days before the requested leave dates.

Employment protection

Fathers and partners on paternity leave, or within six months of taking paternity leave, would be protected from termination, with certain exceptions.

Preparing for forthcoming changes

Human resources teams will need to be one step ahead by preparing for the forthcoming changes in advance. Paternity leave policies, procedures, processing forms, employee handbooks and a host of other materials would need to be tailored to account for the changes. HR systems would need to be adapted to more complex leave request and notice requirements.

Government published guidance on changes to Working Time Regulations

Published 8 January 2024

United Kingdom: Guidance on changes to Working Time Regulations introduced by the government.

On 1 January 2024, the Department for Business and Trade (DBT) published [Guidance: Holiday pay and entitlement reforms from 1 January 2024](#). The Guidance sets out the changes to the Working Time Regulations which the government introduced on 1 January 2024.

The [Employment Rights \(Amendment, Revocation and Transitional Provision\) Regulations 2023](#) introduced reforms to simplify annual leave entitlement and calculation of pay during annual leave that came into effect on 1 January 2024. Among its many provisions the Regulations:

- Defined irregular hours workers and part-year workers in the context of the introduction of the annual leave accrual method and rolled-up annual leave pay – a system according to which employers include employees' annual leave pay in their basic pay, rather than paying it when the employee takes their annual leave;
- Removed the [Working Time \(Coronavirus\) \(Amendment\) Regulations 2020](#). Employees can no longer accrue COVID-19 carry-over leave but can use previously accrued leave through 31 March 2024;
- Maintained the current rates of annual leave pay where four weeks is paid at normal rate of pay and 1.6 weeks is paid at basic rate of pay, while retaining the two distinct types of leave; and
- Defined 'normal remuneration' in relation to the four weeks of statutory annual leave.

The DBT Guidance introduces the following, applicable to leave years starting on or after 1 April 2024:

- A method to calculate statutory annual leave entitlement for irregular hours and part-year workers;
- a method to calculate the annual leave accrual of an irregular hour or part-year worker when they are on maternity or a family-related leave or on sick leave; and
- A rolled-up annual leave pay as an alternative to calculating annual leave pay for irregular hours workers and part-year workers.

New ACAS Code of Practice on flexible working requests

Published 29 January 2024

On 11 January 2024, the Department of Business and Trade, published a Draft [Advisory, Conciliation and Arbitration Service Code of Practice on handling flexible working requests](#). The new Code would replace the [2014 ACAS Code of Practice on Handling Flexible Working Requests](#).

The new ACAS Code supports a more positive approach to flexible working by fostering a framework where requests are not rejected by default without consideration and a meaningful dialogue. It is intended to come into effect in April 2024 in tandem with amendments to the legal framework for making flexible working requests. The 2014 ACAS Code of Practice applies until then.

The Code relates to the statutory right to request flexible working as set out in the [Employment Rights Act 1996](#) and related regulations. The Act defines a statutory request as a request for a change to an employee's terms and conditions relating to their hours, working times, or place of work.

The ACAS Code provides guidance for employers and employees on their legal rights, responsibilities, and good practice in making and handling statutory requests for flexible working, as well as good practice guidance on handling requests in a reasonable manner.

Flexible working is a broad term used to describe any working arrangement that meets the needs of both the employee and the employer regarding when, where, and how an employee works, such as part-time work, work from home, hybrid work, flex-time work, or compressed work schedule.

Although employers and employees can informally agree informally on flexible working arrangement without resorting to statutory procedures, the ACAS Code of Practice must be followed where an employee makes a statutory request for flexible working.

Resources

[Explanatory memorandum to ACAS Code of Practice on requests for flexible working](#)

About Alliant Global



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