

# Alliant Global Services

## Global Knowledge Center – Legal & Regulatory Updates

October 2023



## Contents

- Australia .....3
  - Government issues guidance on flexible work arrangements for employees with disability .....3
- Austria.....4
  - EU Work-life Balance Directive transposed into local legislation .....4
- Belgium .....7
  - Employers must display a dated and signed notice of 2024 statutory holidays in the workplace by 15 December 2023.....7
- Brazil .....9
  - Women-friendly Company Seal to promote gender equity follows the introduction of the pay equity law ...9
- France.....11
  - Supreme Court rules on profit-sharing benefits during therapeutic part-time work .....11
  - Supreme Court invokes EU legislation, disregarding the French Labor Code’s annual leave provisions .....13
- Netherlands.....16
  - Proposed law to simplify employment of individuals with an illness or disability .....16
- Singapore.....18
  - Tripartite workgroup to develop flexible work arrangement guidelines for 2024.....18
  - 2024 statutory holiday dates set by Ministry of Manpower.....19
- Slovakia .....21
  - Business trip meal allowance increases, trigger increases in meal voucher and meal allowance amounts..21
- South Korea.....23
  - New guidance on overseas-listed stocks acquired through a stock compensation program .....23

United Kingdom .....25

    Enactment of amendments to employers' duty of protection against sexual harassment imminent .....25

    Law allows for a reduction in pension auto-enrolment age, and changes to the lower earnings contribution limit.....27

About Alliant Global .....29

# Australia

## Government issues guidance on flexible work arrangements for employees with disability

Published 27 October 2023

On 25 October 2023, the Fair Work Commission published a guidance on [flexible work arrangements for employees with disability](#).

In addition to referring employers to the Commission's flexible work arrangement (FWA) [best practice guide](#), which includes a best practice checklist, the guidance outlines FWA entitlements of an employee with disability; elaborates on various types of flexible arrangements, and explains how employees with a disability can access FWAs.

The guidance includes a reminder that under the Fair Work Act, employees with disability are entitled to request FWAs if they meet certain criteria. In particular, full-time and part-time employees with disability can request flexible arrangements if they've worked with the same employer for at least 12 months.

There are rules governing how employers are to respond to employee FWA requests.

### Resources

[Flexible working arrangements](#)

# Austria

## EU Work-life Balance Directive transposed into local legislation

Published 13 October 2023

Effective 1 November 2023, new legislation amends parental and family-related leave entitlements.

On 5 October 2023, the Federal Council approved the transposition of the provisions of the [EU Directive 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers](#) into local legislation.

Key amendments to statutory family-related leave provisions include:

- The introduction of non-transferable parental leave;
- An extension of the parental part-time work timeframe;
- Expanded grounds for carer's leave entitlement; and
- Employment protection for parental or family related entitlements.

The amendments concern all employers and their employees. Collective bargaining agreements may provide for more favorable terms for employees.

### Non-transferable parental leave

Parental leave is a family entitlement. Currently, parents may take parental leave (*Elternkarenz*) until their child's second birthday, meaning a maximum leave duration of 24 months.

The Family Burden Equalization Fund' (*Familienlastenausgleichsfond, FLAF*) pays a flat-rate or an earnings-based childcare benefit (*Kinderbetreuungsgeld*) to all eligible families, regardless of whether the parents take parental leave or not.

Effective 1 November 2023, the entitlement to the maximum of 24 months of parental leave (i.e., until the child's second birthday) only applies, if both parents take a minimum of two months of parental leave.

The maximum duration of parental leave will be reduced by two months if only one parent claims parental leave, i.e., 22 months instead of currently 24 months.

Exceptions apply in the cases where only one parent is entitled to parental leave, for example when the other parent does not work or is self-employed.

## Parental part-time work

Currently, parents have a statutory entitlement to parental part-time work (*Elternteilzeit*) until the child reaches the age of seven years, provided:

- the child and the parent are part of the same household;
- the employee has three or more years of continuous service for their employer;
- the normal weekly working hours are reduced by at least 20% and do not fall below 12 hours; and
- the employer has 20 or more employees.

Parents working for smaller employers may work part time until the child reaches the age of four years if mutually agreed between the employer and the employee.

Effective 1 November 2023, the maximum duration of the statutory entitlement to work part-time remains seven years. However, according to Article 2, Section 8 of the amending law, the period over which the employee can claim part-time work is extended by one year, i.e., until the child reaches the age of eight years.

However, the extended eight-year period is reduced by the length of any maternity or parental leave. Therefore, the entitlement to parental part-time work in effect ends around the time the child reaches the age of seven years.

## Grounds for carer's leave entitlement

The amended provisions expand the grounds for existing employer-paid carer's leave (*Pflegefreistellung*) entitlement.

Private sector employees are annually entitled to a minimum of one work-week of employer-paid carer's leave. Carer's leave may be extended to two weeks per year in the case of care for a child under the age of 12 years. However, the employee is not entitled to continued payment of wages for the second week of carer's leave. Collective bargaining agreements or employment agreements may provide otherwise.

Effective 1 November 2024, employees can claim carer's leave for close relatives (e.g., child, spouse, partner, or parent) who do not live in the same household as the employee. In addition, employees will also be entitled to leave to care for an individual who is not a relative but is part of the employee's household.

Additionally, claiming and or taking carer's leave will become employment protected.

## Employment protection

Effective 1 November 2023, employees can challenge a termination if the grounds for termination was related to a parent exercising any parental entitlement, or for requesting or taking carer's leave.

In several situations, employees may request and/or employers must provide a written explanation of their decision. For example, in the case of a refusal to grant leave, or of a termination following an employee's request for carer's leave or for a deferred parental leave.

## Employer Actions

Employers must ensure to remain in compliance with the amendments to employees' statutory family-related leave entitlements that come into effect on 1 November 2023.

With the new provisions encouraging the sharing of parental leave, employers are likely to experience changes in the pattern of leave-taking for family-related reasons and should anticipate an increased number of fathers taking parental leave. Similarly, with the expanded grounds for carer's leave entitlement, the number and/or frequency of employees requesting employer-paid carer's leave may increase.

Employers who by policy, collective agreement, or individual employment agreement either pay or top-up social benefits paid to their employees during family-related leaves, would need to account for the anticipated impact of the changes on their operating budgets.

Employers are advised to:

- Revise their leave policies and any individual agreements that provide less favorable terms than the new statutory leave provisions; and
- Update their employee communication materials to inform their employees of their new entitlements.

## Underlying legislation

Federal law amending the Maternity Protection Act 1979, the Fathers' Parental Leave Act, the Vacation Act, the Employees Act, the General Civil Code, the Employment Contract Law Adjustment Act, the Equal Treatment Act, the Agricultural Employment Act 2021, the Child Care Benefit Act and the Family Time Bonus Act ([Bundesgesetz, mit dem das Mutterschutzgesetz 1979, das Väter-Karenzgesetz, das Urlaubsgesetz, das Angestelltengesetz, das Allgemeine bürgerliche Gesetzbuch, das Arbeitsvertragsrechts-Anpassungsgesetz, das Gleichbehandlungsgesetz, das Landarbeitsgesetz 2021, das Kinderbetreuungsgeldgesetz sowie das Familienzeitbonusgesetz geändert werden](#)), was published in the Official Journal (*Bundesgesetzblatt*) on 12 October 2023.

# Belgium

## Employers must display a dated and signed notice of 2024 statutory holidays in the workplace by 15 December 2023

Published on 28 October 2023

By 15 December 2023, employers must display a signed and dated notice of the dates on which the 2024 statutory holidays will be observed. A copy of the notice must be appended to the employer's work regulations (*règlement de travail*).

### Employers and employees concerned

Private sector employers and their employees working in Belgium are concerned by the provisions of statutory holiday legislation. Exceptions apply to the Local Employment Agency (*Agence locale pour l'Emploi*) in terms of provisions related to replacements of public holidays and payment on public holidays.

Private sector employers are exempted from compliance with statutory holidays legislation with respect to their employees working abroad, provided such employees are granted statutory holiday benefits that are at least equivalent to those to which they would be entitled to in Belgium.

### 2024 Statutory Holidays

Legislation governing statutory holidays mandate 10 employer-paid statutory holidays to be observed over 10 working days, during which employees are to be paid their ordinary wages. The 2023 Statutory Holidays are presented in the table below.

Statutory Holidays	2024 Dates <sup>(*)</sup>
New Year's Day	Monday, 1 January 2024
Easter Monday	Monday, 1 April 2024
Labor Day	Wednesday, 1 May 2024
Ascension Day	Thursday, 5 May 2024
Whit Monday	Monday, 20 May 2024
National Day	Sunday, 21 July 2024
Assumption Day	Thursday, 15 August 2024
All Saints' Day	Friday, 1 November 2024
Armistice Day	Monday, 11 November 2024
Christmas Day	Wednesday, 25 December 2024

(\*) Regional public holidays, i.e., 11 July for the Flemish Community, 27 September for the French Community, and 15 November 15 for the German-speaking Community, are not statutory public holidays.

## Holidays falling on a non-working day

For holidays that fall on a Sunday or a typical non-working day, as is the case on Sunday, 21 July 2024 (National Day), the employer must grant a replacement day in the same year, on a workday for that holiday. The number of hours that would have been worked by an employee on the replacement day need not be taken into account when an employer sets the replacement date.

Part-time employees on a fixed schedule are entitled to public holidays and replacement days that coincide with their usual workdays. When the employee's working time is variable, they are entitled to paid public holidays coinciding with a working day; and to compensatory remuneration for public holidays which fall outside their working days. There is therefore no replacement day to be granted in this case, The only option is payment.

Replacement dates are set:

- At sector level by the joint sectoral committee or sub-committee and mandated by a Royal Decree; or
- At company level as decided by the Works Council; or
- Based on a mutual employer-employee agreement.

## Working of statutory holidays

Employees working on a statutory holiday or on a replacement date is entitled to a pay and to compensatory paid day off within six weeks.

## Employer Actions

Employers must post at the workplace a dated and signed notice of the 2023-4 statutory holiday observance dates before 15 December 2023.

Additionally, the following requirements apply with regard to the statutory holiday notice:

- The notice must mention any day(s) replacing a public holiday(s) that falls on a non-working day, and set according to prescribed procedures;
- The procedures of applying for a compensatory rest day in the event an employee works on a public holiday; and
- A copy of the notice must be appended to the employer's work regulations.

## Legislation governing statutory holidays

Statutory Holidays are governed by:

- Law of January 4, 1974 relating to public holidays ([Loi du 4 janvier 1974 concernant les jours fériés](#)); and
- Royal Decree of 18 April 1974 determining the general terms and conditions for implementing the law of 4 January 1974 relating to public holidays ([Arrêté Royal du 18 avril 1974 déterminant les modalités générales d'exécution de la loi du 4 janvier 1974 relative aux jours fériés](#)).

# Brazil

## Women-friendly Company Seal to promote gender equity follows the introduction of the pay equity law

Published 10 October 2023

Effective 21 September 2023, to further incentivize employer practices that support gender equity, Law 14,682/2023 creates the Woman-Friendly Company Seal (*Selo Empresa Amiga da Mulher*), to identify and recognize employers that adopt practices aimed at the inclusion of women victims of domestic and family violence.

Article 2 of Law 14,682/2023 provides for a Woman-Friendly Company Seal to be awarded to employers that meet two or more of the following criteria:

- Reserve a minimum of 2% of their workforce for female victims of domestic and family violence, while guaranteeing their anonymity in meeting this condition;
- Have a policy to increase women's participation in senior management positions. For this purpose, the positions of administrator, director, and member of the board of directors, supervisory board or audit committee are considered as part of a company's senior management;
- Adopt training practices, promote women's rights, and prevent domestic and family violence in accordance with forthcoming implementation regulations; and
- Guarantee gender pay equality, in accordance with Article 461 of the Consolidation of Labor Laws, approved by Decree-Law No. 5,452, of 1 May 1943.

Once granted, the Woman-Friendly Company Seal will be valid for a minimum of two years, and will be indefinitely renewable for two-year periods, provided the employer demonstrates that it continues to meet the required criteria.

Implementation regulations will set the procedures for granting, renewing, and the loss of the Woman-Friendly Company Seal, as well as how it is used and disseminated.

### The pay equity law of July 2023

The introduction of the Women-friendly Company Seal follows Equal Pay Law 14.611/23 of 3 July 2023, that among other provisions adopted measures aimed at monitoring compliance with equal pay between men and women performing the same job and introduced more stringent sanction for employers' failure to comply.

According to the provisions of the Equal Pay Law 14.611/23 all employers with more than 100 employees must publish a biannual Pay Transparency Report that *inter alia* includes data on the proportion of men and women in leadership positions. The reporting must also include pay equity data in relation to employees' race, ethnicity, age, and national origin.

Fines in cases of discrimination on grounds of gender, race, ethnicity, age, and national origin are 10 times the wage gap experienced by the employee who has been discriminated against, and fines are doubled for repeat offenses. Additionally, an affected employee may claim compensation for discrimination-related damages.

If an employer fails to implement equitable pay policies, they may incur an administrative penalty of up to 3% of their total payroll, with the maximum amount capped at 100 times the monthly minimum wage (BRL 1,320, as of 1 May 2023), in addition to other potential sanctions.

Furthermore, employers failing to comply will be required to implement a timebound action plan that is jointly designed in collaboration with unions and employee representatives and is aimed at addressing pay inequities.

## Underlying legislation

Law N° 14,682, of 20 September 2023, creating the women's friendly company seal ([Lei N° 14.682, de 20 De setembro de 2023, Cria o selo Empresa Amiga da Mulher](#)) was published in the Official Gazette of the Union (*Diário Oficial da União*), on 21 September 2023.

Law No. 14,611 of 3 July 2023, providing for equal pay and remuneration criteria between women and men; and amending the Consolidation of Labor Laws, approved by Decree-Law No. 5,452, of 1 May 1943 ([Lei N° 14.611 DE 3 de julho de 2023, Dispõe sobre a igualdade salarial e de critérios remuneratórios entre mulheres e homens; e altera a Consolidação das Leis do Trabalho, aprovada pelo Decreto-Lei n° 5.452, de 1º de maio de 1943](#)) was published in the Official Gazette of the Union on 4 July 2023.

# France

## Supreme Court rules on profit-sharing benefits during therapeutic part-time work

Published 10 October 2023

On 20 September 2023, the Supreme Court ruled that the period during which an employee is away from work when working part-time for therapeutic reasons due to their health status, must be considered time worked for the purpose of calculating profit-sharing benefits.

In other words, the base salary considered for calculating profit-sharing benefits of an employee who is on therapeutic part-time work, must be the salary they were being paid prior to working part-time for therapeutic reasons.

### Therapeutic part-time work

Therapeutic part-time work, which is governed by Articles L. 323-3, L. 433-1, and R. 433-15 of the Social Security Code, allows an employee to gradually return to full-time work after a period of sick leave (including leaves for occupational illness or disease).

Therapeutic part-time work can be prescribed by a physician with the agreement of the health insurance fund and the employer.

During therapeutic part-time work, the employee's pro-rated salary payments by the employer is supplemented by social security sickness benefits.

### Details of the case

The Supreme Court ruling relates to the case of an employee who based on the provisions of her company's profit-sharing agreement, claimed the balance of her profit-sharing benefits that was unpaid due to her being on therapeutic part-time work following a period of sick leave for a 2015 occupational accident.

The employee returned to full-time work on 8 August 2016. She introduced her claim for unpaid profit-sharing benefits to the Industrial Tribunal on 5 June 2019. The Industrial tribunal ruled in favor of the employee on 2 February 2021.

Following the Industrial Tribunal's ruling, the employer decided to appeal to the Supreme Court.

### Employer Actions

In light of the Supreme Court ruling, employers must ensure that the calculation of profit-sharing benefits of employees who are on therapeutic part-time work are based on the salary they were being paid prior to being placed on part-time work for therapeutic reasons.

Employers should also be prepared to address potential claims from employees with unpaid profit-sharing balances from having previously been on therapeutic part-time work.

## Underlying ruling

Supreme Court, Appeal No. 22-17.293 of 20 September 2023 ([20 septembre 2023, Cour de cassation, Pourvoi n° 22-17.293](#)).

# Supreme Court invokes EU legislation, disregarding the French Labor Code's annual leave provisions

Published 9 October 2023

On 13 September 2023, three Supreme Court rulings related to paid annual leave entitlements set aside the provisions of the French Labor Code, and directly applied European Union (EU) legislation.

The rulings bring paid annual leave entitlements into conformity with EU legislation.

Specifically, based on these recent rulings:

- Sick or injured employees will be entitled to paid annual leave accrual during their sick leave, even if this absence is unrelated to a work accident or an occupational illness;
- In the event of a work accident or occupational disease, the calculation of paid leave entitlements will no longer be limited to the first year of sick leave;
- The statute of limitations for annual leave back payment claims only begins to run when the employer has placed their employee in a position that allows them to effectively exercise their entitlement in good time.

## Details of the cases

The three cases that underlie the Supreme Court's rulings are briefly outlined below.

*Case 1, Supreme Court, Appeal No. 22-17.340:* Employees contracted a non-occupational illness which prevented them from working. Subsequently, they calculated their entitlement to paid leave by including the period during which they were unable to work. According to French legislation, an employee does not accrue annual leave during a sick leave that is due to a non-occupational illness.

*Case 2, Supreme Court, Appeal No. 22-17.638:* An employee who was the victim of a work accident, included the entire period during which he was away from work in calculating his paid leave entitlements. In application of French legislation, the Court of Appeal considered that this calculation could not take into account more than one year of leave of absence. The employee filed an appeal with the Supreme Court.

*Case 3, Supreme Court, Appeal No. 22-10.529:* A teacher worked for a training institute for more than 10 years. Following a lower court's ruling that qualified the contractual relationship as an employment contract, the teacher requested compensation for the paid leave that she was never able to take during the years of service. The court of appeal considered that the teacher should be compensated, but only based on the three years preceding the recognition by the courts of her employment contract. The teacher and the training institute each filed an appeal with the Supreme Court.

## Annual leave accrual during sick leave

Article 7 of the EU Directive 2003/88/CE of 4 November 2003 provides that employees are entitled to four weeks of employer-paid annual leave each year. The Directive is silent on annual leave accrual rights during leaves of absence.

In contrast, [Article L 3141-3](#) and [Article L 3141-5](#) of the Labor Code, provide that employer-paid annual leave is not accrued during an employee's sick leave, unless the sick leave is due to an occupational illness or accident, in which case annual leave accrual is limited to the employee's first year of sick leave.

In both Appeal No. 22-17.340 and Appeal No. 22-17.638, the Supreme Court ruled that employees suffering from an illness or an accident, of any nature whatsoever (i.e., occupational or non-occupational) are entitled to paid leave accrued over a period that includes the time during which they could not work, i.e., during their sick leave.

For these rulings, the Supreme Court, invoked Article 31, Section 2 of the Charter of Fundamental Rights of the European Union on the right to rest, to reject the provisions of French Labor Code which are not in conformity with EU legislation.

## Statute of limitations for back payment claims

According to [Article L. 3245-1 of the Labor Code](#), the limitation period for claims for payment or recovery of pay is three years, starting from the day on which the individual exercising an entitlement knew or should have known the facts allowing them to exercise their right.

In Appeal No. 22-17.340 the Supreme Court's ruling determined that the three-year statute of limitations for claiming annual leave back payments, starts once the period over which the leaves could have been taken ends, and provided the employer has taken the measures required to allow the employee to effectively exercise their paid leave entitlement.

This ruling was in the case of the teacher who was not able to take paid leave during her 10 years of service, because the employer had not recognized the existence of an employment contract, and therefore, the limitation period could not begin to run.

## Employer Actions

While the financial and other implications of the Supreme Court's rulings remain unclear, they have paved the way to additional employee claims based on past employer practices.

In light of these rulings, for now employers must ensure that their leave management systems are adjusted as needed, to ensure accrual of annual leaves throughout the entire period of any type of sick leave taken by their employees (i.e., occupational or non-occupational).

Separately, employers are advised to identify employees who are currently on long-term sick leave and seek legal counsel to ensure that they have taken all the required measure to allow these employees to effectively exercise their paid annual leave entitlements.

Finally, employers are advised to revise their leave policies and employee communication materials to reflect the Supreme Court's rulings.

## Underlying rulings

Supreme Court, Appeal No. 22-17.340 of 13 September 2023 ([13 septembre 2023, Cour de cassation, Pourvoi n° 22-17.340](#))

Supreme Court, Appeal No. 22-17.638 of 13 September 2023 ([13 septembre 2023, Cour de cassation, Pourvoi n° 22-17.638](#))

Supreme Court, Appeal No. 22-17.529 of 13 September 2023 ([13 septembre 2023, Cour de cassation, Pourvoi n° 22-17.529](#))

# Netherlands

## Proposed law to simplify employment of individuals with an illness or disability

Published 17 October 2023

On 17 October 2023, the Ministry of Poverty Policy, Participation and Pension submitted the Proposed law to simplify the Jobs Deal and the Quota Program for individuals with disabilities (referred to as the proposed Job Agreement Act) to the Lower House of Parliament.

The Jobs Deal (*Banenaafpraak*) was concluded in 2013 between the government and representatives of employers and employees to ensure that individuals who cannot earn the minimum wage independently can still be employed by a regular employer with government wage support. The Jobs Deal set the objective of providing 125,000 additional jobs for individuals with an illness or disability between 2013 and 2026. As of 31 December 2022, 65% of this objective had already been met.

To simplify the Jobs Deal and facilitate compliance with the existing quota system (*quotumregeling*), the proposed law would:

- Introduce continuous wage subsidization;
- Eliminate the distinction between the private and public sector nature of the employer; and
- Incentivize compliance with the quota system agreement.

### Wage subsidization

Currently, under the provisions of the Jobs Deal, upon employment of an individual with an illness or disability that lasts more than six months, the employer becomes entitled to a wage subsidy of up to EUR 2,000 per employee per year, for up to three years.

The proposed legislation would maintain the wage subsidization for the entire duration of employment of an individual with an illness or disability.

Additionally, the proposed law would reduce the administrative burden on employers and employees, who would no longer have to request a special statement from the Employee Insurance Agency (*Uitvoeringsinstituut Werknemersverzekeringen, UWV*) to receive subsidies covering the employer's wage expenses.

The above changes would come into effect in 2025.

### Type of employer

According to the current provisions of the 2013 Jobs Deal, both the private and public sectors must each provide additional employment for individuals with an illness or disability.

The private sector must provide 100,000, and the public sector 25,000 additional jobs. These numbers are phased over the years of implementation of the Jobs Deal. Monitoring of whether the set objectives have been met is carried out at sector level not at employer level in the private sector.

Under the provisions of the proposed legislation the distinction between a public or a private employer would no longer matter, provided the agreed public sector number of jobs to be added has been met. Beyond that point, the sole objective would be to increase the labor force participation of individuals with an illness or disability, and the distinction between private and public sector employer would become irrelevant.

## Incentivized quota program

The 2013 Jobs Deal included an employment quota system that came into effect in 2018 for the public sector, and in 2020 for the private sector. The employment quotas are set annually through consultations between social partners and municipalities. When employers fail to meet the agreed employment quota, they become subject to sanctions in the form of fees. As indicated above, private sector quota compliance monitoring is carried out at sector level. These arrangements would remain unchanged.

However, the quota system would be enhanced by the introduction of an employer incentive in the form of a performance bonus. High performers, i.e., employers who more than meet the agreed employment quota would be rewarded with a higher wage subsidization.

## Proposed legislation

Proposed law simplifying the Jobs Deal and the Quota Program for individuals with disabilities (Job Agreement Act) ([Voorstel van wet tot vereenvoudiging van de banenafpraak en de quotumregeling voor mensen met een arbeidsbeperking \(Wet banenafpraak\)](#)).

# Singapore

## Tripartite workgroup to develop flexible work arrangement guidelines for 2024

Published 17 October 2023

On 7 September 2023, in a [press release](#) the Ministry of Manpower (MoM) announced the creation of a first meeting of a tripartite workgroup to develop the Tripartite Guidelines on Flexible Work Arrangements (FWA), which will be finalized in 2024.

The country's rapidly aging population combined with a tight labor market, calls for more frequently using FWAs to enable employees to continue working or to return to the labor force while fulfilling their caregiving responsibilities.

Currently, tripartite partners, comprising the MoM, the National Trades Union Congress, and the Singapore National Employers Federation encourage employers to adopt FWA best practices outlined in the [Tripartite Standards on FWAs \(TS-FWA\)](#), and to voluntarily offer FWAs to employees.

Tripartite FWA Guidelines will build on the best practices outlined in the TS-FWA to guide employers in fairly considering and responding to employee FWA requests.

The first tripartite workgroup meeting was held on 7 September 2023, where the members of the workgroup agreed on core deliverables, which include:

- Guidelines to ensure that employee FWA requests are fairly and properly considered, considering both employer and employee needs;
- A strategy to support employer and employee adherence to the Guidelines; and
- Recommendations to promote effective and sustainable FWAs.

# 2024 statutory holiday dates set by Ministry of Manpower

Published 26 October 2023

The [Employment Act, Article 88](#) provides for 11 employer-paid statutory holidays to be observed over a total of 11 days. Each year, statutory holiday dates and the corresponding days of observance (if they differ) are announced by a [press release](#) of the Ministry of Manpower (MoM).

## 2024 Statutory Holiday Dates

The 2024 statutory Holiday dates are indicated in the table below.

Statutory Holiday	2024 Date <sup>(1)</sup>
New Year's Day	Monday, 1 January
Chinese New Year	Saturday, 10 February, and Sunday, 11 February <sup>(2)</sup>
Good Friday	Friday, 29 March
Hari Raya Puasa	Wednesday, 10 April
Labor Day	Wednesday, 1 May
Vesak Day	Wednesday, 22 May
Hari Raya Haji	Monday, 17 June
National Day	Friday, 9 August
Deepavali	Thursday, 12 November
Christmas Day	Wednesday, 25 December

(1) When 2 statutory holidays fall on the same day, the President may, by notification in the Official Gazette, declare any day in that year to be observed as an additional holiday.

(2) When a statutory holiday falls on a non-working day, the holiday is observed on the following working day. As such, the holiday falling on Sunday 11 February 2024 will be observed on Monday, 12 February 2024.

## Statutory holiday provisions of the Employment Act

The following summarizes key provisions on statutory holidays provided for by Article 88 of the Employment Act.

### *Holidays falling on non-working days*

Statutory holidays falling on a non-working day must be observed on the following working day.

### *Statutory Holidays on statutory leave days*

Employees on authorized leave, such as sick leave, annual leave, or unpaid leave on the day immediately preceding or following a statutory holiday, are also entitled to their gross pay. However, employees are not entitled to paid statutory holiday if the holiday falls on an approved unpaid leave.

### *Bridging of holidays*

The Employment Act does not require employers to bridge a statutory holiday with a weekend or weekly rest days(s).

### *Payment in lieu of holiday observance*

When a public holiday falls on a non-working day, the employee is entitled to another day off or one additional day's salary in lieu of the public holiday at their gross rate of pay.

### *Compensation for work on a statutory holiday*

Employees who are required to work on a public holiday are entitled to an additional day of pay, in addition to their gross rate of pay for that day. However, the employers and the employees may mutually agree to substitute a public holiday with another working day.

## **Employer Actions**

In preparing to communicate employees' 2024 paid holiday schedule, employers must ensure to remain in compliance with the statutory holiday provisions of the Employment Act, and in particular to grant and pay employees their statutory entitlement to 11 holidays on the dates specified by MoM.

Employer 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.

# Slovakia

## Business trip meal allowance increases, trigger increases in meal voucher and meal allowance amounts

Published 20 October 2023

Effective 1 October 2023, business trip meal allowance amounts increase. Business trip meal allowances vary based on a business trip's duration, and their increase automatically increases:

- the minimum value of meal vouchers, and
- the minimum and maximum amounts of an employer's financial contributions towards employees' meal expenses (i.e., meal allowance, which is an alternative to meal vouchers).

These changes are detailed below.

### Travel-related meal allowances

Section 5 para. 2 and Section 8 para. 1 of Act no. 283/2002 ([oddiel 5 ods. 2 a oddiel 8 ods. 1 zákona č. 283/2002 Z.](#)) as amended, stipulates the following increased amounts:

- EUR 7.80 for business trips of a duration of five to 12 hours, up from EUR 7.30;
- EUR 11.60 for business trips of a duration of 12 hours to 18 hours, up from EUR 10.90; and
- EUR 17.40 for business trips of 18 hours or longer, up from EUR 16.40.

### Meal benefits

Employers have four options for meal benefits, namely:

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

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

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

### Meal vouchers

According to the Labor Code, the minimum value of a meal voucher must be 75% of the meal allowance for business trips of five hours to 12 hours in duration.

Therefore, effective 1 October 2023, the minimum face value of a meal voucher must be at least EUR 5.85 (75% of EUR 7.80), up from EUR 5.48.

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

## Meal allowances

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

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

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

Therefore, effective 1 January 2023, employers' financial contributions towards employees' meal expenses (i.e., the meal allowance) should at a minimum be EUR 3.22 (55% times EUR 5.85), and at a maximum EUR 4.29 (55% times EUR 7.80).

## Employer Actions

Effective 1 October 2023, employers must ensure that the amounts of business trip meal allowances are as follows:

- EUR 7.80 for business trips of a duration of five to 12 hours,
- EUR 11.60 for business trips of a duration of 12 hours to 18 hours, and
- EUR 17.40 for business trips of 18 hours or longer.

Furthermore, employers offering meal vouchers and meal allowances to their employees, must ensure that the amounts of these benefits are increased to reflect the new meal allowance amount of EUR 7.80 for business trips of a duration of five to 12 hours to which they are pegged.

## Underlying legislation

Decree No. 368/2023 of the Ministry of Labor, Social Affairs and Family of 20 September 2023 ([Opatrenie Ministerstva práce, sociálnych vecí a rodiny Slovenskej republiky z 20 septembra 2023](#)) was published in the Collection of laws of the Slovak Republic (*Zbierka zákonov Slovenskej republiky*) on 22 September 2023, and came into effect on the first day of the month that follows the publication of the Decree, i.e. 1 October 2023.

# South Korea

## New guidance on overseas-listed stocks acquired through a stock compensation program

Published 11 October 2023

The number of local beneficiaries of multinational companies' stock compensation programs (i.e., number of executives and employees receiving performance bonuses in the form of overseas-listed stocks or stock options), and as a result the number of related transactions have recently increased.

On 19 June 2023, the Financial Supervisory Service (FSS) issued new guidance for resident executives and employees of multinational companies when trading overseas-listed stocks acquired through an employee stock compensation program.

The FSS guidance states that local resident executives and employees of an overseas (headquarters) listed company who have acquired shares or stock options through employee stock compensation plans, and who intend to liquidate their shares or exercise their stock options, must:

- Place their liquidation order through a domestic investment broker (domestic securities company); and
- File a report with a qualified foreign exchange bank or regulator in Korea, prior to depositing the proceeds from such transactions with a foreign financial institution.

Otherwise, they may be subject to administrative sanctions, such as a fine of 2% of the transaction amount. The fine may be reduced by 50%, when violations of the reporting obligation are voluntarily disclosed.

In other words, if shares or options are traded via an overseas securities company or the proceeds of such transactions are deposited in an overseas financial institution, the employee may be subject to sanctions for violating the provisions of the Foreign Exchange Transactions Act.

Furthermore, Article 184 (1) of the Enforcement Decree of the Financial Investment Services and Capital Markets Act ([금융투자업과 자본시장에 관한 법률 시행령](#)), stipulates that employees of the local branch of a multinational company who intend to liquidate foreign-listed company stocks, must first deposit the shares in a securities account that is in their own name and established with a locally licensed investment broker, and then sell the shares or exercise their stock options through that broker.

### Employer actions to consider

Employers may wish to inform their executives and employees who will be receiving end-year performance bonuses in the form of overseas-listed stocks or stock options of their compliance obligations and the financial implications of non-compliance.

## Resources

Financial Supervisory Service Press Release of 19 June 2023: Information on consumer precautions when trading overseas-listed company stocks acquired through a stock compensation system ([주식보상 제도를 통해 취득한 해외\(본사\) 상장 주식매매시 소비자 유의사항 안내](#)).

# United Kingdom

## Enactment of amendments to employers' duty of protection against sexual harassment imminent

Published 14 October 2023

Two pieces of legislation related to sexual harassment have reached the end stages of the legislative process, with one having already received Royal Assent, namely:

- A Bill to make provisions in relation to the duties of employers and the protection of workers under the Equality Act 2010 (or Bill 367 2022-23), which is about to receive Royal Assent and would affect employers, and
- Protection from Sex-based Harassment in Public Act 2023, which has already received Royal Assent.

Their provisions are detailed below.

### Bill 367 2022-23

On 14 September 2023, [the amended version of A Bill to make provisions in relation to the duties of employers and the protection of workers under the Equality Act 2010](#), passed its third and final reading by the House of Lords. The Bill is now being considered by the House of Commons, prior to receiving Royal Assent. It is expected to pass shortly with its amendments and would be coming into effect within one year.

When initially introduced to Parliament in 2022, the Bill had two key provisions, namely:

- Introducing an employer requirement to actively ensure the prevention of employees' sexual harassment by taking all reasonable steps, and providing for a 25% increase in pay in the event of a violation of this employer duty; and
- Reinstating safeguards against third-party harassment of employees, with the inclusion of an employer's defense of taking all reasonable steps. This provision would have gone beyond sexual harassment to include other protected attributes.

As part of the legislative process, the proposed Bill has undergone amendments. In the latest and likely final version of the Bill that is currently under consideration by the House of Commons:

- Employers' duty to prevent sexual harassment, would be limited to taking "reasonable steps", as opposed to taking "all reasonable steps"; and
- Employer liability for work-related harassment by third parties has been removed from the provisions of the Bill.

According to Section 109(4) of the Equality Act 2010, it is currently possible for an employer to be held responsible for instances of discrimination or harassment carried out by an employee against another employee. Nevertheless, there is a legal provision that allows the employer to defend itself if it can demonstrate that it "took all appropriate measures to prevent the employee from engaging in discriminatory behavior or any similar actions."

Should the latest version of the Bill be enacted, in cases of sexual harassment by a coworker the employer would still need to prove that it took "all reasonable steps" to prevent the harassment in order to establish a statutory defense under section 109(4) of the Equality Act 2010.

However, in cases where a complaint is validated, and the employer fails to establish this statutory defense, the employer might still have the potential to avert a "failure to prevent claim" and the related 25% increase in pay if it can demonstrate that it took "appropriate measures"—a more achievable criteria.

## **Protection from Sex-based Harassment in Public Act 2023**

On 18 September 2023, the Protection from Sex-based Harassment in Public Act 2023 received Royal Assent.

The Act amends the Public Order Act 1986 by adding a new section that creates a new offence of causing intentional harassment, alarm or distress to a person in public because of that person's gender or presumed gender. The offence carries a maximum sentence of two years imprisonment, a fine, or both.

Entry into effect of the key provisions of the Act remains to be set by the Secretary of State via a statutory instrument.

## **Underlying legislation**

[Worker Protection \(Amendment of Equality Act 2010\) Bill](#) (Long title: A Bill to make provision in relation to the duties of employers and the protection of workers under the Equality Act 2010).

[Protection from Sex-based Harassment in Public Act 2023](#) (An Act to make provision about causing intentional harassment, alarm or distress to a person in public where the behaviour is done because of that person's sex; and for connected purposes).

# Law allows for a reduction in pension auto-enrolment age, and changes to the lower earnings contribution limit

Published 11 October 2023

On 18 September 2023, the Pensions (Extension of Automatic Enrolment) Act 2023 received Royal Assent.

The Act amends the Pensions Act 2008, to allow the Secretary of State to introduce regulations to:

- Reduce the lower age limit for occupational pension auto-enrolment, which is currently 22 years; and
- Subject to consultations, eliminate or reduce the qualifying earnings' lower limit, i.e., the threshold at which employers must start contributing to an employee's occupational pension, which currently stands at GBP 6,240.

The government's stated intention is to reduce the lower age limit for pension auto-enrolment to the age of 18 years, and for contributions to apply from GBP 1 in earnings, i.e., eliminating qualifying earnings' lower limit.

The Act includes a statutory consultation requirement on the approach and timing of implementation, along with reporting on the outcomes to Parliament. The Department for Work and Pensions (DWP) has confirmed it will launch consultations on implementing the new measures.

The DWP [press release](#) of 19 September 2023, states that as a result of forthcoming changes "millions of people, including low earners and younger workers, will be helped to save more into their pension and look after their financial futures."

## Current auto-enrollment provisions

Currently, employees between the age of 22 and the statutory state pension age may be automatically enrolled into their employer's occupational pension plan.

Employee's entitlements and auto-enrollment depend on their earnings, as follows:

- Annual earnings of GBP 10,000 or more, result in automatic enrollment into the employer's occupational pension plan. The minimum total contribution is 8% of earnings – 3% of which comprises the employer's contributions, with the balance of 5% of earnings (or less if the employer pays more) paid by the employee.
- Annual earnings between GBP 6,240 and GBP 10,000 qualify the employee to request being enrolled into the employer's occupational plan. Once enrolled, the minimum total contribution is 8% of earnings – 3% of which comprises the employer's contributions, and the balance of 5% of earnings (or less if the employer pays more) paid by the employee.
- Annual earnings of less than GBP 6,240 allow an employee to request to be enrolled into the occupational pension plan, but do not entitle them to employer top-up contributions.

In all of the above scenarios, both the employee and the employer can voluntarily contribute more.

## Underlying legislation

[The Pensions \(Extension of Automatic Enrolment\) Act 2023](#) (long Title: A Bill to make provision about the extension of pensions automatic enrolment to jobholders under the age of 22; to make provision about the lower qualifying earnings threshold for automatic enrolment; and for connected purposes).

# About Alliant Global



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

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

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

Alliant's global benefits management services include:

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

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

---

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