

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

February 2023



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Brazil

Brazil: Fines for non-compliance with statutory quota of employees with disabilities

Published 7 February 2023

Effective 1 January 2023. Minimum and maximum limits on fines for non-compliance with the statutory quota for employees with disabilities that apply to employers with 100 or more employees, are revalued.

According to [Decree no. 5296, of 2 December 2004](#), individuals with disabilities includes those with physical, hearing, visual, intellectual, and multiple disabilities, as well as individuals having been rehabilitation by the National Institute of Social Security (*Instituto Nacional do Seguro Social - INSS*) are revalued.

Fines for non-compliance with statutory disability-related quotas

Fines applicable as of 1 January 2023 for violations of statutory quotas of employment of individuals with disabilities or having been rehabilitation by INSS will be between a minimum of BRL 3,100.06 and a maximum of BRL 310,004.70 per violation notice issued by the Ministry of Labor and Social Security.

It is worth recalling that administrative fines issued by the Ministry of Labor and Social Security may be forwarded to the Labor Prosecutor's Office (*Ministério Público do Trabalho*), which is not bound by the set fine limits, i.e., resulting in higher fines.

Statutory disability-related quotas

Per Article 93 of the Law no. 8.213, of 24 July 1991 ([Lei N° 8.213 de 24 de julho de 1991](#)) employers with 100 or more employees must ensure that the percentage of their employees with disabilities or rehabilitated by the INSS ranges between 2% and 5% of the total number of employees registered in Brazil, i.e., including headquarter and any branch employees of the company.

The quotas vary by employer size, as follows:

- 100 to 200 employees – 2%
- 201 to 500 employees – 3%
- 501 to 1000 employees – 4%
- Over 1000 employees – 5%

There are no statutory requirements for employers with less than 100 employees.

Furthermore, under penalty of an infraction notice and application of the above-indicated administrative fines, employers are required to ensure prior recruitment of a new employee with disabilities or rehabilitated by the INSS in the event of a termination without cause of:

- an indeterminate employment agreement; or

- a fixed-term employment agreement of more than 90 days.

Disability quotas are included in mandatory company declaration forms that must be submitted by employers to the General Register of Employees and Unemployed (*Cadastro Geral de Empregados e Desempregados, CAGED*) on a monthly basis.

Underlying legislation

The changes in fine amounts for violations of the statutory quotas for employees with disabilities or having been rehabilitated by INSS were made by Article 8 of the Inter-ministerial Ordinance No. 26/2023 of the Ministry of Finance and the Ministry of Labor and Social Security ([Portaria Interministerial MPS/MF n.º 26/2023 de Janeiro de 2023](#)), which was published in the Official Journal (*Diário Oficial da União*) on 11 January 2023.

Denmark

Denmark: Bill to abolish the Great Day of Prayer as a public holiday

Published 17 February 2023

On 28 February 2023, the Parliament will consider the Bill on the consequences of abolishing the Great Day of Prayer ([Forslag til lov om konsekvenser ved afskaffelsen af store bededag som helligdag](#)) which is currently a Danish public holiday celebrated on the fourth Friday after Easter (i.e., 5 May 2023).

The Great Prayer Day (*Store Bededag*) was introduced as a public holiday by a Royal Decree of 27 March 1686, consolidating several minor Catholic holidays, and has been celebrated since.

The Bill means that Great Day of Prayer would become a regular working day. The Great Day of Prayer would also be removed as a closed business day, i.e., in relation to the Act on retail sales from shops etc. ([Lov om detailsalg fra butikker m.v.](#)) commonly referred to as the Closing Act (*Lukkeloven*), which lays down rules for retail business opening hours, and comes under the Ministry of Business.

Impact on employee pay

If the Bill becomes law, working hours would increase, monthly wage earners would receive a pay increase corresponding to 0.45% of their annual salary, which is the equivalent of a normal workday's wage. Hourly workers would receive their contractual hourly wage for resulting extra workhours.

Impact on employee-related municipal services

If passed by Parliament, the provisions of the Bill would imply that care services provided for by municipalities, such as daycares, kindergartens, after-school care, would have to stay open an extra day, which would result in increased municipal expenses. This impact is taken into account by the Bill, and the government would, as is common practice, carry out the required dialogue with the association and interest organization of the 98 Danish municipalities (*Komkunernes Landsforening – KL*).

According to government estimates, the increased working time would result in approx. 2,700 fewer public employees, but the total number of hours worked would remain the same.

Ireland

Ireland: Government to introduce new auto-enrolment pension scheme starting 2024

Published 2 February 2023

On 29 November 2022, the government submitted the [Automatic Enrolment Retirement Savings System Bill](#) to the Oireachtas Joint Committee on Social Protection for pre-legislative scrutiny, as required by the Standing Order 174A of *Dáil Éireann*.

The Standing Orders provide for a standard timeframe of 8 weeks for pre-legislative scrutiny, after which the Minister may proceed to publish the Bill. However, the Joint Committee has raised several concerns that remain to be addressed.

Employees concerned by the provisions of the Bill

Once the Bill is published, under the auto-enrolment savings system (which would supplement existing schemes) all employees between 23 and 60 years of age who annually earn more than EUR 20,000 and are not already enrolled in an occupational pension scheme would be automatically enrolled into the auto-enrolment savings scheme, starting in 2024, when the scheme is expected to be in place.

Participation in the savings scheme would be voluntary. However, the scheme would operate on an 'opt-out' basis rather than an 'opt-in' basis. Employees could opt-out or suspend participation for periods at a time. Specifically, a member who opts-out or suspends their contributions would be automatically re-enrolled after a period of 2 years, after which they would be eligible to opt-out or suspend again, but only after a 6-months mandatory period of participation.

Employees who do not fall between 23 and 60 years of age would have the option to enroll into the new savings scheme.

The new savings scheme would entail risk-based funds (including a default fund) for employees to choose from, as well as alternatives for employees who would prefer being more active in investment decisions.

Drawdown from scheme savings would be aligned with the State Pension age.

Management of the new scheme

Under the provisions of the Bill Central Processing Authority (CPA) would be established to manage the new scheme and do most of the administrative work. The COA would also act in a custodianship capacity for scheme members.

Employer obligations

Employers that do not provide a “qualifying occupational pension scheme” would have to enroll their employees who are between 23 and 60 years of age into the new scheme. It is worth noting that while the Bill defines the term ‘minimum standards’ as “the standards that shall apply to a qualifying occupational pension scheme in order to apply an exemption from auto-enrolment.” It does not provide any information on what those standards would be.

Employers would have the responsibility of enrolling their employees who are between 23 and 60 years of age into the new scheme.

Employers would also have to calculate, withhold, and pay employees' contributions to the CPA. They would also have to match the employee contributions.

Scheme contributions

In terms of contributions the scheme would include matching employer contributions and a government top-up contribution, such that for every EUR 3.00 saved by the employee an additional EUR 4.00 would be credited to their savings account.

The Bill provides for a phased increase in contributions rates over a period of 10 years. The new scheme would be phased in over a decade, starting in 2024, with both employer and employee contributions starting at 1.5% of gross salary, and then increasing every 3 years, until the employer and employee contribution rates reaches 6% from Year 10 onwards. The government top-up contribution rate would be equal to one-third of the employee and employer rates throughout the 10 years of gradual implementation, as indicated in the table below.

| Years | Contribution Rates | |
|---------------|------------------------------|-------------------|
| | Employer and Employee (%) | Government (%) |
| 1 through 3 | 1.5 | 0.5 |
| 4 through 6 | 3.0 | 1.0 |
| 7 through 9 | 4.5 | 1.5 |
| 10 and beyond | 6.0 | 2.0 |

Legislative process and expected timeline

According to the government's [press release](#) of 10 October 2022, under Standing Order 174A of *Dáil Éireann*, the government is required to provide draft heads of a bill/a General Scheme to the relevant *Oireachtas* Committee for pre-legislative scrutiny once the draft heads have been approved by Cabinet.

The Standing Orders provide for a standard timeframe of 8 weeks for pre-legislative scrutiny, after which the Minister may proceed to publish the Bill.

The Joint Committee on Social Protection has since raised a number of questions on certain provisions of the Bill, such as the proposal to restrict auto-enrollment to employees over the age of 23 years, who may opt-in under the provisions of the Bill. The Joint Committee has also expressed concerns about how the default savings fund proposed under the Bill would be structured, as well as questions around the ethical framework underlying scheme investment decisions.

Resources

[Final design principles for the auto-enrolment \(AE\) retirement savings system](#), approved by the government in March 2022

Israel

Israel: Health insurance reforms' entry into effect postponed by 3 months

Published 14 February 2023

On 12 February 2023, in a [press release](#) the Capital Market, Insurance and Savings Authority (רשות שוק ההון) postponed the effective date of the health insurance reform by 3 months, from 1 February 2023 to 1 May 2023, in order to allow sufficient preparation time for recent amendments to the provisions of the reform that were expected to enter into force soon (see our compliance alert of 21 December 2022 for details of the reform).

At the same time, the Capital Market, Insurance and Savings Authority in cooperation with the National Digital System and the Ministry of Health are upgrading the health insurance area on the website called The Mountain of Insurance (הר הביטוח), to allow insured individuals to view their coverage, the nature and scope of coverage, and costs data, and will now also refer to available coverage. The system will allow cross comparisons across insurance companies active in the market.

Key recent amendments

New amendments are expected to expand the options available to the insured, which combined with the enhancements to the online information system are expected to provide clear and thorough information allowing the insured to select the coverage that is most suited to their circumstances.

The amendments include a change in the structure of the surgery policy so that in certain cases members will be entitled to compensation for deductibles paid as part of the Shaban – the second tier of supplemental health coverage.

Furthermore, insurance companies will be able to offer coverage for medical cannabis as part of the extension to the basic plan (as opposed to including medical cannabis being covered as part of the basic plan). Therefore, except for certain drugs that contain components and derivatives of medical cannabis that will remain covered under the basic plan, medical cannabis *per se* will be covered under an extension to the basic plan.

Background

On 20 September 2022, the CMISA issued the Directive Amending the provisions of the Consolidated Directive - Title 6, Part 3, Chapters 1, 2, 3, 4 and 6 - Drawing up a health insurance plan ([תיקון הוראות החוזר](#) [\(המאוחד - שער 6 חלק 3 פרקים 1, 2, 3, 4 ו-6 - עריכת תכנית לביטוח בריאות](#)), which primarily requires defining basic health insurance to ensure a uniform basic healthcare coverage across all policies, and mandates a basic healthcare insurance as a requisite for acquiring additional healthcare insurance coverage. The Directive was

initially planned to come into effect 1 December 2022 but was later postponed to come into effect on 1 February 2023.

The Directive aims to support individuals in making informed decisions when selecting health insurance products via simplifications that facilitate cross-comparisons of various insurance products; and allow the purchase of a supplemental insurance. It also imposes disclosure obligations for insurance brokers regarding the sale of a surgery policy; and bans the sale of double insurance in health products, except of the indemnity type; and prohibition of short-term discounts and the setting a fixed discount rate for at least 10 years.

Please see our compliance alert of 21 December 2022 for details of the now forthcoming health insurance reform.

Netherlands

Netherlands: Select tax-favorable employee allowances increase

Published 2 February 2023

Effective 1 January 2023, the following tax-favorable employee allowance limits, which are annually indexed to account for general inflation or other increases commodity prices, apply:

- The daily work-from-home allowance increases from EUT 2.00 to EUR 2.13.
- The commute to work allowance (*reiskostenvergoeding*) where the employee uses their own vehicle increases from EUR 0.19 to EUR 0.21 per kilometer. This allowance is scheduled to further increase to EUR 0.22 per kilometer traveled as of 1 January 2024.

Amounts paid in excess of the above allowance limits, are considered as wages for purposes of withholding income tax and social contribution amounts. Meaning that the employer must then deduct payroll taxes and social contributions on the amounts paid excess of the set limits.

Fixed commuting allowance

Until 31 December 2021, employers could pay fixed commuting allowance to their employees who commuted to work at least 60% of the time. However, work-from home becoming common practice during the COVID-19 pandemic, employers found themselves in a bind with regard to these allowances. As a result, the government allowed work-from-home days to be considered as commuting to workdays for the purpose of calculating commuting expenses. The regulation providing for the payment of a fixed commuting allowance was abolished, effective of 1 January 2022. Since 1 January 2022, employers may reimburse actual travel expenses, any payments in excess of the actually incurred expenses is subject to income tax and social contributions.

Employees under hybrid work arrangements

For employees working under hybrid arrangement the tax-favorable payment may be either commuting expenses or work-from-home expenses depending on whether the employee worked from home or commuted to work. In other words, the employer may not reimburse an employee both a commuting expense and a work-from-home allowance for the same day.

Underlying legislation

The changes were introduced by Law of 21 December 2022 amending some tax laws and some other laws ([Wet van 21 december 2022 tot wijziging van enkele belastingwetten en enige andere wetten](#)), commonly referred to as the 2023 Tax Plan (*Belastingplan 2023*). The Law was published in the Official Journal (*Staatsblad*) on 27 December 2022.

Poland

Poland: Remote work introduced as a permanent form of work

10 February 2023

Effective 7 April 2023, the Act of December 1, 2022 amending the Act - Labor Code and some other acts ([Ustawa z dnia 1 grudnia 2022 r. o zmianie ustawy – Kodeks pracy oraz niektórych innych ustaw](#)), introduces remote work as a permanent form of employment agreement in the Labor Code (Article 67. Paragraph 2).

Furthermore, the Act repeals remote work provisions of the Act of 2 March 2020 on special solutions related to the prevention, counteracting and combating COVID-19, other infectious diseases and situations caused by the crisis ([Ustawa z dnia 2 marca 2020 r. o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych](#)). Meaning that, that employers resorting to telework under the Covid-19 Act have to revise their rules to reflect the amended provisions of the Labor Code.

The new legislation was published in the Official Journal of Laws (Dziennik Ustaw) on 6 February 2023, and its remote work provisions enter into effect 2 months after its publication, i.e., 7 April 2023.

Remote work agreements

A mutually agreed remote work agreement may be concluded as part of the employment contract or during employment. Remote work may be initiative by the employer or upon written request by the employee.

The employer may request that its employees perform remote work but only under special circumstances, namely, during:

- a state of emergency, a state of epidemic or a state of epidemic threat, and within 3 months after their expiration; and
- periods when the employer cannot ensure safe and hygienic working conditions due to *force majeure*.

Remote work may be provided exclusively or in part (hybrid work) from a place designated by the employee and agreed to by the employer, including in the employee's residence.

Key employer obligations

Under the new provisions, effective 21 February 2023, with regard to remote work, key employer obligations include:

- Establish remote work policies in consultation with employee representatives.
- Agree on the location of remote work with the employees concerned.
- Provide remote work employees the required materials and equipment,

- Provide installation, service, and maintenance of work equipment or reimburse the related expenses or compensate the employee for using their own equipment,
- Reimburse expenses incurred by the employee for electricity, telecommunications services and other costs resulting directly from the performance of remote work - if the reimbursement of such expenses is provided for in the agreement with trade unions, work regulations, employer's instructions, or the employment agreement,
- Provide remote work employees the training and technical assistance needed to perform remote work..

Under the new provisions of the law, employers must assess the tax implications of remote work, especially risks associated with remote work performed outside of the country.

Employer monitoring entitlements

In terms of monitoring of remote work, employers are entitled to:

- monitor employees' performance of remote work, without any justification.
- monitor occupational health and safety related features of the remote workplace.
- monitor compliance with data security requirements and information protection (including personal data protection procedures). The inspection must be carried out in consultation with the employee, at the place of remote work, during the employee's working hours.

Employee entitlements

Employees have a statutory entitlement to apply for remote work.

The new provisions provide that remote work cannot be denied to certain categories of employees, such as pregnant women, employees caring for children under the age of 4 years, or for disabled family members.

Additionally, employees may apply for occasional remote work (*okazjonalna praca zdalna, OPZ*) for up to 24 days per calendar year, during which some of the provisions and employers' obligations are not applicable.

Occupational Health and Safety obligations

Under the amended provisions of the law, both employers and employees have health and safety obligations.

Employer health and safety obligations

Employers must carry out an occupational risk assessment for certain job categories and produce remote work rules that concerned employees must confirm that they have read prior to being authorized to start remote work. When assessing the occupational risk of a remote work employee, the assessment should primarily focus on impact of remote work on the employee's vision, musculoskeletal system, as well as psychosocial condition.

Employee health and safety obligations

Employees are required to arrange an adequate workplace from which to perform the remote work. As indicated above, employers are entitled to monitor occupational health and safety related features of the employee's remote workplace.

Remote work regulation

Remote work regulations, which must *inter alia* include the expenses covered by the employer, and the employees entitled to remote work. The regulations can be formulated as part of:

- a trade union agreement.
- the employer regulations (after consultations with employee representatives).
- mutually agreed between employer and employee.
- the employer's instructions under certain circumstances (e.g., state of emergency).

Employer Actions

The new Act provides employers 2 months from the date of its publication in the Official journal to comply with its provisions pertaining to remote work. To ensure compliance with the new provisions of the law once they come into effect, on 7 April 2023. Employers must review and revise their work regulations or create separate remote work regulations.

Employers would be well advised to take a number of preparatory steps in advance, including:

- Reviewing and revising existing remote work policies, procedures, and practices to ensure alignment with the provisions of the amended Labor Code.
- Informing their employees of remote work rules and their entitlement to apply for remote work.
- Procuring resources and services for implementation of remote work, e.g., IT, occupational health and safety (OHS) service providers, including for risk assessments,
- Developing data protection procedures tailored to remote work

Employers who previously resorted to telework under the Covid-19 Act will be required to adhere to the new remote work provisions, effective 7 April 2023.

Poland: Reimbursement limits for employees' use of a personal vehicle for business purposes increase after 16 years

Published 2 February 2023

Effective 17 January 2023, the tax and social contributions exempt employer reimbursement limits for employees' use of a personal vehicle for business purposes increases for the first time since 2007.

The previous and new tax-favorable employer reimbursement limits for 1 km of use of an employee's private vehicle for business purposes are indicated below.

| Vehicle type | Amount/Km Until 16 January 2023 (PNL) | Amount/Km As of 17 January 2023 (PNL) |
|---|---|---|
| Passenger vehicle | 0.5214 | 0.89 |
| Engine capacity up to 900 Cm ³ | 0.8358 | 1.15 |
| Engine capacity > 900 Cm ³ | | |
| Motorcycles | 0.2302 | 0.69 |
| Moped | 0.1382 | 0.42 |

If the employee's request for use of a personal vehicle for business purposes was submitted but not processed by the employer prior to 17 January 2023, the new limits are applicable.

It is worth noting that employers may voluntarily pay their employees more than the tax-favorable limits, but the tax and social security exemptions only apply up to the limit resulting from multiplying the limit amount per kilometer by the actual number of kilometers of an employees' use of their personal vehicle for business purposes.

Underlying legislation

The increase is provided for by the Regulation of the Minister of Infrastructure of 22 December 2022 amending the regulation on the conditions for determining and the method of reimbursement of the costs of use for business purposes passenger cars, motorcycles and mopeds not owned by the employer ([rozporządzenia ministra infrastruktury z 22 grudnia 2022 r. zmieniające rozporządzenie w sprawie warunków ustalania oraz sposobu dokonywania zwrotu kosztów używania do celów służbowych samochodów osobowych, motocykli i motorowerów niebędących własnością pracodawcy](#)), which was published in the Official Journal (*Dziennik Ustaw*) on 2 January 2023.

Saudi Arabia

Saudi Arabia: 2-hour reduction in work hours through the holy month of Ramadan

23 February 2023

Effective 23 March 2023 (1 Ramadan 1444 Hijri), employers are required to observe the 2-hour reduction in work hours during the holy month of Ramadan. The tentative last day of the holy month is 20 April 2023 (29 Ramadan 1444 Hijri). However, the date will be officially confirmed upon official sighting of the moon by the Moon-sighting committee and announced by the Supreme Court.

The 2-hour reduction in work hours is in accordance with [Article 98 of the Labor Law](#). All employees who observe Ramadan, must not work more than 6 hours per day during the month. Employees will continue to receive their salaries with no reduction in pay.

Employer Actions

Effective 23 March 2023, employers are required to ensure that the working hours of all employees who observe Ramadan is limited to 6 hours per day. Employees must also ensure that employees will continue to receive their salaries with no reduction in pay.

Singapore

Singapore: Government extends heightened safety period by 3 Months introducing additional OHS measures

Published 17 February 2023

On 10 February 2023, The Ministry of Manpower (MOM) announced in a [press release](#) that the Heightened Safety Period (HSP) is being extended by 3 months and will be in force through to 31 May 2023.

The HSP was initially introduced 1 September 2022 for a period of 6 months, in response to a rise in workplace fatalities. During this first phase, while the annualized workplace fatality rate decreased as intended, a variance across sectors remained concerning, and the annualized major injury rate increased from 16.8 to 18.7 per 100,000 workers.

New HSP measures

From 1 March through 31 May 2023 additional measures are added to HSP measures already in effect since 1 September 2022, namely:

- If an employer is found to have important workplace safety and health (WSH) lapses following serious or fatal workplace accidents, the CEO and Board Directors will have to attend a mandatory half-day in-person WSH training,
- Maximum fines for breaches of [Workplace Safety and Health Act 2006](#) that could result in death or serious bodily injury are increased from SGD 20,000 to SGD 50,000.
- WSH provides protection to workers who report unsafe practices and safety concerns. In particular, a National WSH Campaign will be launched in April 2023, to encourage workers and members of the public to report unsafe workplace practices.
- Introduce abridged versions of WSH guidance materials to instill a stronger culture of safe work practices.

Continued HSP measures previously in effect

A MOM press release of 1 September 2022 entitled [Heightened Safety Period Measures to Address Spate of Workplace Fatalities](#) obligated employers to adhere to a 6-month Heightened Safety Period (HSP) starting 1 September 2022, subject to extensions, during which:

- The MOM may debar companies from employing new foreign employees for up to 3 months and require Chief Executives to take personal responsibility for rectifying workplace safety and health (WSH) lapses; and
- Companies in the construction, manufacturing, marine, process or transport and storage industries; and all companies in other industries, which use heavy or industrial vehicles are required to carry out a mandatory Safety Time-Out (STO) to review their safety procedures and complete the Safety Time-Out

activities according to a released [STO Checklist](#) , and will be debarred from employing new foreign employees for 1 month for STO non-compliance.

Additionally, as part of the mandatory HSP, MOM supports SMEs that need to enhance their WSH processes and practices by fully reimbursing the costs of StartSAFE Program consultants who can support employers in identify WSH risks and in designing and implementing effective WSH practices.

Separately, MOM introduces measures specifically tailored for the construction sector, starting 1 October 2022.

Employer Actions

Employers in the construction, manufacturing, marine, process or transport and storage industries; and all companies in other industries, which use heavy or industrial vehicles must conduct a mandatory Safety Time-Out (STO) to review their safety procedures and complete the Safety Time-Out activities outlined in a STO Checklist.

To avoid new sanctions related to lapses in workplace safety and health conditions or poor risk mitigation measures all employers are advised to conduct WSH inspections.

The potential sanctions imposed by MOM are:

- Debarring companies from employing new foreign employees for up to 3 months;
- Holding CEOs to personally accountable to MOM and responsible for any rectification measures.
- Requiring an external audit of a company's WSH processes.

From 1 March through 31 May 2023, if an employer is found to have important workplace safety and health (WSH) lapses following serious or fatal workplace accidents, the CEO and Board Directors will have to attend a mandatory half-day in-person WSH training. Additionally, fines for breaches of Workplace Safety and Health Act 2006 that could result in death or serious bodily injury are increased from SGD 20,000 to SGD 50,000.

Resources

- [MOM Safety Time Out Requirement](#)
- [MOM Safety Time Out Checklist](#)

Spain

Spain: Law providing for paid leave for women with menstrual pain passed by Senate

Published 17 February 2023

On 16 February 2023, the Senate passed new legislation entitling individuals with menstrual pain up to 5 days of government-paid statutory Menstrual Leave days per month, provided the leave is authorized by a physician. Employees' pay during all Menstrual Leave days will be covered by the social security system.

Menstrual Leave was introduced by the Organic Law by which Organic Law 2/2010, of March 3, on sexual and reproductive health and the voluntary interruption of pregnancy is modified ([Ley Orgánica por la que se modifica Ley Orgánica 2/2010, de 3 de marzo, de salud sexual y reproductiva y de la interrupción voluntaria del embarazo](#)), commonly referred to as the abortion law.

The amending legislation is pending publication in the Official Journal (*Boletín Oficial del Estado, BOE*) prior to its entry into effect.

With this legislation Spain becomes the first EU country to introduce statutory Menstrual Leave, and one of less than a handful of countries world-wide to mandate Menstrual Leave, i.e., Japan, Taiwan, South Korea, and Zambia.

Further details on Menstrual Leave provisions of the law will be provided upon entry into effect of the provisions of the new legislation.

UAE

UAE: Work hours reduced during the holy month of Ramadan

23 February 2023

Effective 23 March 2023 (1 Ramadan 1444 Hijri), employers are required to observe a 2-hour reduction in work hours during the holy month of Ramadan. The tentative last day of the holy month is 20 April 2023 (29 Ramadan 1444 Hijri). However, the exact date will be confirmed upon official sighting of the moon by the Moon-sighting committee.

The reduction in work hours is provided for by Article 65 of the [Labor Law: Federal Law No.8 of 1980](#), according to which employees are not to work beyond 6 hours per day during the holy month of Ramadan. Employees will continue to receive their salaries, i.e., without a reduction in pay resulting from the temporarily reduced work hours.

Employer Actions

Effective 23 March 2023, employers are required to ensure that employees' working hours are limited to 6 hours per day. Employees must also ensure that employees will continue to receive their salaries without any reduction in pay resulting from the reduced work hours.

United Kingdom

United Kingdom: Government announces public consultations and call for evidence on its plans to close the DB-DC pensions inequality gap

Published 7 February 2023

On 30 January 2023, via a Department for Work and Pensions [press release](#), the Minister for Pensions announced the government's plans to start narrowing the inequality gap between pensions from defined benefit plans (DB) and those defined contribution plans (DC).

The Minister of Pensions released a set of measures including consultations on a new Value for Money (VFM) framework, which is planned to be developed in collaboration with The Pensions Regulator and the Financial Conduct Authority. The VFM would present how pension plans will be expected to provide their members better returns and improved quality of service.

The government's plan

The government's proposal includes plans for:

- Pension plans to disclose their investment performance, costs and charges, and quality of service based on indicators that are clear and improve transparency, comparability, and competition between DC plans;
- Granting pension plans increased flexibility to invest in "illiquid assets" such as start-up companies, renewables, or infrastructure;
- Feedback on solutions to address the issue of small pots; and
- An extension of Collective Defined Contribution plans (CDC) to include multi-employer models.

Public Consultations and Call for Evidence

The government has initiated the following and ongoing public consultations and a call for evidence on its plans to close the DB-DC pensions inequality gap:

- For the Value for Money consultation – open from 30 January 2023 through 27 March 2023. For more information see: [Value for Money: A framework on metrics, standards, and disclosures](#);
- The Small Pots Call for Evidence – open from 30 January 2023 through 27 March 2023. For more information see: [Addressing the challenge of deferred small pots](#);
- The Collective Defined Contribution (CDC) consultation – open from 30 January 2023 until 27 March 2023. For more information see: [Extending Opportunities for Collective Defined Contribution Pension Schemes](#);

Resources

The Government response to the "Broadening the investment opportunities of defined contribution pension schemes" consultation: [Broadening the investment opportunities of defined contribution pension schemes](#)

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