Alliant

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

September 2024

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Canada

Nova Scotia to extend the duration of short-term disability leave in some cases, and introduce long-term disability leave

Published 16 September 2024

Effective 1 January 2025, the duration of sick leave entitlements in certain cases increases from currently three days to five days, and a new annual entitlement to employment-protected serious illness or injury leave of up to 27 weeks is introduced.

The changes do not entail mandatory employer payments but will allow eligible employees to apply for the 26 weeks of Federal Employment Insurance (EI) sickness benefit while being on employment-protected leave.

General illness leave

Amendments to the province's Labour Standards Code to increase the annual duration of employment-protected sick leave entitlement for an employee's own sickness or injury to five days, up from currently three days.

The amendments do not affect the three-day sick leave annual entitlement for the sickness or injury of a child, parent, or family member or for medical appointments during work hours, which remains unchanged.

Serious illness or injury leave

The amendments create a new annual entitlement of up to 27 weeks of employment-protected leave when an employee is diagnosed with a serious illness or injury and has been employed by an employer for at least three months.

The leave commences on the earlier of the date of the employee's diagnosis or of their first absence from work due to the serious illness or injury. Employees taking the leave are required to provide, upon the employers' request, documentation supporting their entitlement. The exact requirements remain to be specified by regulation.

Previously, no such employment-protected leave existed for employees suffering from serious illness or injury.

Employer Actions

Effective 1 January 2025, employers must grant employees five days of sick leave if it is being taken due to the employee's own sickness or injury, and grant employees with at least three months of service with an annual entitlement of up to 27 weeks of leave for a serious illness or injury.

The changes do not entail mandatory employer payments but will allow eligible employees to apply for up to 26 weeks of EI sickness benefits.

Employers will need to consider topping-up of EI long-term disability benefits. Employers who top-up EI benefits for sick leave are likely to experience an increase in short-term disability expenses that will need to be reflected in their annual budgeting exercise.

Employers will need to revise their sick leave and long-term disability policies, procedures, and practices, as well as all relevant employee communication materials to reflect the forthcoming changes.

Underlying legislation

The changes were introduced by Bill 464 the Stronger Workplaces for Nova Scotia Act, which received Royal Assent on 20 September 2024.

Canada

Ontario opens consultation on the role of Preferred Provider Networks in employer-sponsored drug insurance plans

Published 25 September 2024

On 23 August 2024, in a press release, the Ontario Ministry of Finance opened consultations on the impacts of Preferred Provider Networks in employer-sponsored drug insurance plans on the pharmacy benefits landscape.

Preferred Provider Networks (PPN) are agreements between an insurer and a pharmacy operator or network of pharmacy operators offering discounted premiums and/or copays in exchange for exclusive or preferential access for the pharmacy or network of pharmacies.

Objective of the consultation

The consultation seeks input from insurers, the insurance sector generally, pharmacy operators, employers sponsoring pharmacy benefit plans and their employees, and other stakeholders on the current and future role of PPNs on employer-sponsored drug insurance.

Specifically, the Ministry's key topics of interest include their cost, impact on consumer choice, accessibility, and quality to determine if policy or regulation is needed with regards to PPNs. The Ministry hopes to determine if the potential savings from reliance on PPNs comes at the expense of consumer choice and competition in the pharmacy sector.

Any future PPN policy or regulation initiative would entail additional consultations.

Currently, the insurance regulatory framework does not include the use and/or design of PPNs that an insurer may offer.

Stakeholder responses

Stakeholders wishing to submit responses to the government's questions or provide comments on the consultation paper (linked above) must submit their input by email to FIPUConsultations@ontario.ca before 22 October 2024.

Chile

Salary Equity Bill to create new reporting requirements

Published 23 September 2024

On 16 September 2024, the consolidated Salary Equity Bills together began their first reading in the Senate. If passed, the proposed amendments to the Labor Code (*Código del Trabajo*) would require employers to:

- Equitably pay female and male employees who perform the same work or whose work is of equal value;
- Establish an employment evaluation committee composed of an equal number of female and male employees, if they employ more than 50 employees. The committee would be required to annually prepare an equal pay plan to be submitted to the National Labor Directorate (*Dirección del Trabajo*);
- Include in their Internal Regulations a registry of employee-positions, if they employ more than 50 employees; and
- Include employee complaint procedures in their Internal Regulations if they employ more than 10 employees.

Pay scale requirement

The amendments would require employers to establish pay structures and scales based on the nature, training, conditions, and responsibilities of an employee's position that would reflect equal pay for employees performing the same work or work of equal value, irrespective of their gender.

Wage differences exceeding 20% would be presumed to be arbitrary discrimination by the National Labor Directorate, unless the employer proves the difference is based on skills, qualifications, suitability, responsibility, or productivity.

Gender-pay discrimination could result in fines.

Employment evaluation committee and reporting

The amendments would require employers who employ more than 50 employees to form an employment evaluation committee comprised of an equal number of female and male employees. This committee would be required to conduct an annual analytical evaluation to serve as the basis of an equal pay plan, which would be subject to collective bargaining. Equal pay plans would, at a minimum, include:

- The number of female and male employees;
- The positions held by those employees and the pay they receive; and
- Strategies and measures to resolve existing gender pay gaps and a review of their impact.

Employers would be required to annually submit a copy of their equal pay plan to the National Labor Directorate within 30 days of its drafting.

Upon review, the National Labor Directorate may:

- Set an employment evaluation guide providing an analytical evaluation method;
- Establish parameters and guidelines required for developing equal pay plans;
- Introduce preset forms via regulations for submitting equal pay plans;
- Issue an opinion on the existence of wage discrimination based on gender, at the request of an employee or union;
- Publish gender pay gap information by employer or by sector.

Enhancing internal regulations

As a reminder, the Labor Code requires employers with more than 10 employees to produce an Internal Regulation containing, among other information, employee obligations and prohibitions.

The amendments would require that the concerned employers specifically include gender-based complaint procedures in their Internal Regulation.

Currently, the Internal Regulations of employers with more than 200 employees must include a registry of the various employee positions and their essential characteristics. The amendments would expand this requirement to all employers with more than 50 employees. The Internal Regulation would have to be submitted to the National Labor Directorate semi-annually. Currently, they are required to submit their Internal Regulations annually.

Proposed legislation

The Salary Equity Bills comprise:

- Bill amending the Labor Code, to ensure compliance with the principle of equal remuneration for men and women (*Proyecto de Ley Modifica el Código del Trabajo, para asegurar el cumplimiento del principio de igualdad de remuneraciones entre hombres y mujeres*),
- Bill amending the Labor code to improve the regulation of the principle of equal pay for men and women (*Proyecto de Ley Modifica el Código del Trabajo con el objeto de perfeccionar la regulación del principio de igualdad de remuneraciones entre hombres y mujeres*), and
- Bill amending the Labor Code to require companies to provide information on the number of male and female workers hired, and on the wage gaps between them (*Proyecto de Ley Modifica el Código del Trabajo para exigir a las empresas información sobre el número de trabajadoras y trabajadores contratados, y sobre las brechas salariales existentes entre ellos*).

The Salary Equity Bills are undergoing their first reading in the Senate.

China

Gradual increase in statutory retirement age affects employers

Published 24 September 2024

Starting 1 January 2025, a phased implementation of a reduction in both male and female statutory retirement ages will be implemented over a 15-year period.

On 13 September 2024, China's top legislative body, the Standing Committee of the National People's Congress (国人大常委), approved the proposal to increase the statutory retirement age. The change will take effect from 1 January 2025, and will gradually, over a 15 year-period, extend the statutory retirement age for male employees from 60 to 63 years, and the statutory retirement age for female employees from 55 and 58 years.

The Standing Committee also decided to gradually increase, in 6-month increments per year, the minimum social contribution period for employees to be eligible for a basic pension, from currently 15 years to 20 years by 2030.

The government's plan aims to address an aging population and optimize reliance on human resources.

Employer impact

Based on the above decisions, employees will be allowed to work until they reach the minimum contribution period.

However, some flexibility remains for employees to retire early on a voluntary basis, provided they so decide. Under the new provisions, employees who have met the minimum contribution period to be eligible for the basic pension may "voluntarily choose to retire flexibly and early" by up to three years earlier than the new statutory retirement age, provided they do not retire earlier than the current statutory retirement age of 55 and 60 years for female or male employees, respectively.

It is worth noting that the new rules stress the voluntary nature of an employee's retirement timing decision and that, enticing an employee to decide when to retire is prohibited.

Employees who are expected to retire in 2025 based on their current statutory retirement age will be most immediately impacted.

Employer Actions to Consider

Employers will need to more closely monitor their employees' retirement ages and meet retirement procedures in a timely manner to avoid extended employment liabilities, and revise their budget projections to reflect the changes.

Employers may resort to service agreements with retired employees when/as needed to mitigate Labor Code liabilities, as service agreements are governed by the Civil Code, as opposed to the Labor Code.

However, the new rules grant retirement date flexibility to employees as an entitlement. Meaning, an employee who chooses to remain employed as an employee, as opposed to being retired but working on a service agreement, i.e., where they would no longer be covered by Labor Code protections, and would no longer be contributing to social insurance, then the employer may not get involved with the employee's right and make them retire earlier.

Government press release

13 September 2024 Press Release by XinHua News Agency – the Official State News Agency of the Peoples Republic of China – Decision of the Standing Committee of the National People's Congress on the implementation of the Gradual Increase in the Statutory Retirement Age – In Chinese

Resources

Legal retirement age calculator (**法定退休年**龄计算器)

India

West Bengal issues guidelines *inter alia* requiring bonuses be paid by 30 September 2024, with focus on certain sectors including IT, hospitality, and security services

Published 10 September 2024

On 5 September 2024, in anticipation of Durga Puja which will be celebrated on 9 October in 2024, the Government of West Bengal Labour Department issued Guidelines to be followed by employers in setting the 2024 bonus amounts due to employees.

The Payment of Bonus Act, 1965 as amended by the Payment of Bonus (Amendment) Act, 2015 provides for the payment of an annual bonus that is subject to a mandatory minimum and maximum amount.

Employers concerned

This Payment of Bonus Act and hence the related Guidelines apply to:

- Every factory registered under Factories Act; and
- Any other establishment employing 20 or more employees on any day during the year.

Additionally, the central government can notify the application of the Act to any establishment with 11 or more employees.

The Guidelines

According to the Payment of Bonus Act, the objective of the bonus is to "maintain peace and harmony between labour and capital by allowing the employees to share the prosperity of the establishment reflected by the profits earned by the contributions made by capital, management and labour."

This objective underlies the Guidelines and each of its 10 requirements, or requests addressed to employers operating in West Bengal.

The requirements are detailed below.

Bonus payment flexibility

The Guidelines stress the government's expectation that, in the spirit of maintaining industrial peace, employers adopt a flexible attitude when calculating bonus amounts while complying with the provisions of the Payment of Bonus Act.

Year-over-year bonus amount consistency

All establishments where bonuses were paid in the previous year are requested to ensure that the 2024 bonus amounts are not lower than those paid in 2023.

The Guidelines recommend settling any disputes amicably through negotiations.

Furthermore, employers are requested to provide a voluntary payment in lieu of a bonus to employees who exceed the statutory bonus eligibility limit. According to Section 12 of the Act an employee with a monthly salary or wage exceeding INR 10,000 is not entitled to the bonus.

Eligible employees

The Guidelines clarify that eligible employees, whether in casual employment, re-employed after retirement, or employed through contractors and have worked for not less than 30 days during the year are entitled to a bonus payment.

Specifically, per Sections 2(13) and 8 of the Act, every employee with a monthly salary or wage of up to INR 10,000, and who has worked for a minimum period of 30 days in a year is entitled to the bonus.

Note that certain workers are not covered by the provisions of the Act, e.g., apprentices, public sector employees, seamen, employees of universities and educational institutions, etc.

Expected bonus payment amounts

According to the provisions of the Act, the annual bonus is subject to a minimum limit equal to 8.33% of an employee's salary, and to an annual maximum which is currently set at INR 3,500.

The Guidelines request that employers who are in default in respect to previous years' bonus payments make such payments along with the 2024 bonus payment

Role of Trade Unions and Employers' Organizations

The Guidelines appeal to trade unions and employers' organizations to co-operate in maintaining industrial peace and ensuring a peaceful and effective settlement of bonus-related industrial disputes without any disruptions of work.

Focus on select sectors

The Guidelines express the government's concern over certain sectors where employees have not received bonuses in past years (e.g., IT, hotels and restaurants, shops and establishments, security services, and jute mills). The guidelines state that "it is hoped that situation will not be similar this year."

2024 bonus payment deadline

In order to precede the Durga Puja celebrations, bonus payments must be made by 30 September 2024.

Ordinarily, under the provisions of the Payment of Bonus Act, the bonus must be paid within eight months of the employer's accounting year, or within one month from the date an employee becomes entitled to the bonus.

Public Sector Undertakings

Public sector undertakings are also expected to adhere to the terms of the Guidelines.

Guidance to Employers' Organizations

The Guidelines express the government's expectation that employers' organizations will advise their constituents "to act according to this appeal."

Workers in the unorganized sector

The Guidelines also address workers in the unorganized sector, who are not covered by the provisions of the Payment of Bonus Act, and hence are not entitled to a statutory annual bonus. The Guidelines stress that employers of these workers in the unorganized sector are also expected to pay a voluntary bonus in 2024.

Employer Actions

By 30 September 2024, employers employing 20 or more employees on any day during the year must pay annual bonuses to their eligible employees, including any previous years' unpaid bonus amounts along with the 2024 bonus payment.

These employers are expected to demonstrate flexibility both in the inclusion of recipients and in the calculation of bonus amounts, ensuring that bonuses are not lower than those paid in 2023.

They are expected to adhere to the various other terms of government's Guidelines, which include voluntary bonus payments in certain cases.

It is worth noting that the Guidelines have placed focus on select industries where employees have not received their statutory bonuses in past years, namely, IT, hotels and restaurants, shops and establishments, security services, and jute mills.

Ireland

Employer-paid sick leave entitlement increases as of 1 January

Published 25 September 2024

Effective 1 January 2025, employees with at least 13 weeks of continuous service for their employer become entitled to a maximum of seven days of employer-paid sick leave per year, up from previously five days.

This change is part of the four-year phased implementation of statutory sick pay (SSP) introduced by the Sick Leave Act 2022, which rolls out in four phases, with employees entitled to a maximum of three days of statutory sick leave in 2023, five days in 2024, seven days in 2025, and ultimately 10 days in 2026, provided they have 13 weeks of continuous service for the employer. The entitlement to employer-paid sick leave started on 1 January 2023.

Employee eligibility

Full-time and part-time employees are eligible for statutory sick pay during their statutory sick leave days, provided they:

- have worked for their employer for at least 13 continuous weeks prior to taking sick leave,
- are certified by a general physician as being unable to work

Employees are entitled to employer-paid sick leave, if they are on probation, are interns undergoing training, an apprentice, or a temporary agency worker.

Until 1 January 2023 – the date of entry into effect of the Sick Leave Act 2022, many employers paid sick leave to their full-time employees on a voluntary basis, but only rarely to their low-paid or temporary employees.

Payment during sick leave

During statutory sick leave employees are entitled to 70% of their normal daily earnings, up to EUR 110 per day. Their entitlement is calculated based on their average gross normal daily earnings over the 13 worked weeks preceding the start of their sick leave.

Normal daily earnings include bonuses or allowances that are paid regularly (i.e., which do not change from week to week), but exclude overtime pay.

Exempt employers

The Sick Leave Act 2022 provides that an employer who is experiencing severe financial difficulties can apply to the Labor Court for an exemption to pay statutory sick pay. If an exemption is granted, it will be for a period of between three to 12 months.

Record keeping requirement

Employers must maintain records of all statutory sick leave taken by employees and retain such records for four years.

The records must include:

- the duration of employment of an employee who avails of statutory sick leave,
- the employee's dates and times of statutory sick leave, and
- the statutory sick leave pay amount.

Failure to maintain and/or retain accurate records may lead to employer conviction and is subject to fines of up to EUR 2,500.

Employer Actions

Effective 1 January 2025, the maximum number of mandatory employer-paid sick leave days per year increases to seven days for eligible employees (up from currently five days).

Employes will need to plan ahead and incorporate the estimated costs of the increase in the annual number of employer-paid sick leave days in their 2025 budget estimates.

Furthermore, employers are advised to:

- Review their internal leave policies to ensure alignment with changes in statutory requirements;
- Ensure that their payroll departments or payroll administrators adjust their system parameters to reflect the change in the maximum number of employer-paid sick leave.
- Update communication materials to inform employees of their paid sick leave entitlements.

To avoid sanctions, including fines, employers must continue to keep records of all statutory sick leave taken by employees and retain such records for at least four years.

Underlying legislation

The Sick Leave Act 2022, was published in the Irish Statute Book on 20 July 2022. The Commencement Order for the Sick Leave Act 2022 was published on 29 November 2022, as did the related statutory instrument, the Sick Leave Act 2022 (Prescribed daily rate of payment) Regulations 2022. The employer paid leave provisions became mandatory effective 1 January 2023.

The full name of the Sick Leave Act 2022 is: The Act to provide that employees shall, subject to certain conditions, be entitled to up to and including 3 statutory sick leave days; to provide that the Minister may, subject to certain conditions, vary the number of statutory sick leave days; to provide that employees shall

be entitled to payment, calculated in the prescribed manner, in respect of statutory sick leave; to make provision for the Labour Court, in certain circumstances, to exempt an employer from the provisions of this Act; to provide for the keeping of records; to amend the Workplace Relations Act 2015; and to provide for related matters.

Resources

Citizens Information: Sick leave and sick pay

Mexico

Mandatory rest day to be granted on 1 October in 2024

Published 19 September 2024

On 18 September 2024, the Senate approved an amendment to the Federal Labor Law to move the date of the mandatory rest day from 1 December to 1 October. The change would take effect the day after its publication in the Official Journal (*Diario Oficial de la Federación*). At the time of publication of this article the corresponding decree has not been published.

The mandatory rest day is an employer-paid federal elections-related holiday that occurs once every six years, to coincide with the occasion of the transfer of power.

As a reminder, employees are entitled to the full amount of their regular salary on mandatory rest days. Employees who are required to work on a mandatory rest day are entitled to 300% of their regular salary.

Employer Actions

The publication of the amendment in the Official Journal is required for the change to officially come into force.

In addition to granting 1 October 2024 as a paid holiday to their employees, employers are advised to:

- Update their leave policies, practices, and procedures to reflect the change in the date of the mandatory rest day; and
- Revise relevant employee communication materials to inform their employees of this change.

It is important to note and observe that employees working on a mandatory rest day become entitled to 300% of their salary.

Underlying legislation

The change is being introduced by the Proposed Decree amending Section VII of Article 74 of the Federal Labor Law to establish 1 October of every six years as a mandatory rest day due to the transfer of Federal Executive Power *(Proyecto de Decreto por el que se reforma la fracción VII del artículo 74 de la Ley Federal del Trabajo, para establecer el 1º de octubre de cada seis años, día de descanso obligatorio con motivo de la transmisión del Poder Ejecutivo Federal*), which has been approved by the Senate and is pending publication in the Official Journal, prior to coming into force.

Background of the change in date

Article 74 of the Federal Labor Law provides for the list of paid holidays which employees are entitled to, including one holiday occurring once every six years on 1 December corresponding to the transition of federal executive power.

The Decree amending, adding to and repealing various provisions of the Political Constitution of the United Mexican States, in political-electoral matters (*Decreto por el que se reforman, adicionan y derogan diversas disposiciones de la Constitución Política de los Estados Unidos Mexicanos, en materia política-electoral*) which was published in the Official Journal on 10 February 2014, moved the date of the transition of federal executive power from 1 December to 1 October.

The recent amendment is to align the date of the mandatory rest day with the date of the transfer of power at federal level.

Poland

Proposal to modifying years-of-service calculation method to increase certain employees' annual leave benefits

Published 25 September 2024

On 13 September 2024, after public consultations, the Ministry of Family, Labor, and Social Policy announce in a press release that it has submitted proposed legislation to the cabinet for review. The proposed legislation would amend the Labor Code to include periods of self-employment, work performed under service contracts, or provision of services in the calculation an employee's years of service.

If approved, the amendments, which are planned to come into effect 1 January 2026, would increase the duration of annual leave entitlements and the related allowances for many employees.

Objective of the proposal

The Ministry of Family, Labor and Social Policy aims to ensure that employees who did not really have a choice of employment become entitled to longer annual leaves, years of service bonuses or allowances.

Key provisions of the proposed legislation

According to the proposed legislation an employee's length of service would include:

- Periods a conducting non-agricultural business activity, or periods of collaborating with a person conducting a non-agricultural business activity, for which social contributions towards retirement, disability and accident insurance were paid;
- periods of performance of a contract of mandate or a contract for the provision of services , an agency contract, having cooperated with such individuals, or being a member of an agricultural production cooperative or an agricultural circle cooperative (*Spółdzielnie Kółek Rolniczych*) while having paid retirement and disability insurance contributions;
- periods of professional activity which in principle constitutes a right to social insurance, but during which the concerned individual was not subjected to retirement and disability insurance contribution payments. For example, if the individual was exempt from social contribution payments contributions as part of the support provided during the COVID-19 pandemic, or individuals exempt from social contributions due to a start-up relief or an exemption granted for individuals having exceeded the amount of the annual contribution assessment base; and
- Documented period of gainful activity other than employment spent abroad.

Contributions paid during the periods indicated above would be confirmed by certificates issued by the Social Insurance Institution (*Zaklad Ubespieczen Spolecznych, ZUS*).

Periods of gainful employment other than employment abroad will be confirmed according to the general rules of evidence, which means that the employee will prove the period of employment.

Current annual leave provisions

Currently, a contract of mandate or the period of running a business is not included in the calculation of an individual's length of service. An employee on an employment contract is entitled to 20 days of annual leave if they have less than 10 years of service, and 26 days of annual leave if they have more than 10 years of service.

Singapore

Government plans to increase the mandatory paternity leave duration, and increase voluntary parental leave entitlement

Published 10 September 2024

On 18 August 2024, the Prime Minister delivered the annual National Day Rally speech announcing planned increases to government-paid paternity and parental leave entitlements scheduled to come into effect as of 1 April 2025.

The announced changes are:

- An increase of paternity leave from currently two weeks to four weeks; and
- A phased introduction of a new parental leave of 10 weeks without any reduction in maternity leave entitlements that would replace the current four weeks of sharable maternity leave entitlement.

The changes are detailed below.

Mandatory paternity leave

Since 2023, the government-paid paternity leave has doubled, and is currently to up to four weeks, with the added two weeks being granted at the discretion of employers.

According to the latest government announcement, starting 1 April 2025, the current voluntary part of the paternity leave entitlement of up to two weeks would become mandatory, resulting in a total of four weeks of mandatory government-paid paternity leave for eligible fathers of Singapore citizen children born on or after 1 April 2025.

Increase in shared parental Leave

From 1 April 2025, the current shared parental leave scheme (SPL) would be replaced by a new one. The new scheme would comprise 10 weeks of government-paid shared parental leave to be implemented in two steps, as follows:

- Six weeks of government-paid SPL would be introduced starting 1 April 2025.
- Starting 1 April 2026 the government-paid SPL would be further increased to a total 10 weeks.

The 10 weeks of government paid shared parental leave under the new program would be provided on top of the government paid maternity leave and the government paid paternity leave.

Drawing on the new SPL

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

Allocation of SPL between parents

Unless otherwise agreed, the SPL entitlement would be equally distributed between parents.

Changes to leave-sharing arrangements would have to be made within four weeks after the child's birth. Any changes thereafter would require mutual agreement between parents and their employers.

Government SPL payments

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

Employees under irregular employment agreements, such as part-time employees, would also be eligible under the new SPL program

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- Frequently Asked Questions
- Infographics

Singapore

2025 statutory holiday dates set by Ministry of Manpower

Published 26 September 2024

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).

2025 Statutory Holiday Dates

The 2025 statutory Holiday dates are indicated in the table below.

Statutory Holiday	2025 Date[1]
New Year's Day	Monday, 1 January
Chinese New Year	Wednesday, 29 January, and Thursday, 30 January
Hari Raya Puasa	Monday, 31 March
Good Friday	Friday, 18 April
Labor Day	Thursday, 1 May
Vesak Day	Monday, 12 May
Hari Raya Haji	Saturday, 7 June [2]
National Day	Saturday, 9 August [2]
Deepavali	Monday, 20 October
Christmas Day	Thursday, 25 December

(1) When two 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 Saturday, 7 June 2025 will be observed on Monday, 9 June 2025. Similarly, the holiday falling on Saturday 9 August 2025, will be observed on Monday 11 August 2025.

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).

Pay 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' 2025 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 paid holidays on the dates specified by MoM (or the following working day for holiday dates falling on a non-working day).

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.

Spain

New gender representation requirements at boardroom and senior management level

Published 26 September 2024

Effective 22 August 2024, new legislation entails employer responsibilities to enhance gender balance on boards and within the ranks of senior management.

Employer compliance with key requirements smoothed over the period ranging from 30 June 2026 to 30 June 2028.

Deadlines for concerned employers

The 35 top listed companies (i.e. IBEX 35) must have at least 40% female board members by 30 June 2026. All other listed companies must comply with the same by 30 June 2027.

Public interest entities must have at least 33% female representation on their boards by 30 June 2026, and at least 40% by 30 June 2028.

Public interest entities are those with their prior year's average number of employees exceeding 250; and whose latest annual revenues exceed EUR 50 million or whose total assets exceed EUR 43 million.

Specific obligations

Affected employers must ensure that at least 40% of their board members are women. If this threshold is not met, they must modify their board selection processes to ensure it is.

Similarly, listed companies are required to aim for at least 40% female representation in senior management roles. Public interest entities are exempt from the senior management requirement.

Listed companies must share board gender representation data during general shareholder meetings.

Key recruitment obligations

A clear, non-discriminatory assessment procedure must be established for evaluating candidates for both board and senior management positions. Where two candidates for a board or senior management position are equally qualified, preference must be given to the female candidate.

Employers are obligated to provide information to candidates regarding:

- Selection criteria,
- The comparative evaluation of candidates,
- Reasons for selecting a male candidate, where applicable.

Annual reporting

As a reminder, employers with at least 250 employees are already required to submit annual sustainability reports regarding various social, environmental, and governance (ESG) considerations to the National Securities Market Commission (*Comisión Nacional del Mercado de Valores*).

Effective 22 August 2024, employers must include in their annual sustainability reports data on the representation of women on boards and their senior management, distinguishing between executive and non-executive members.

If gender representation goals are not met, companies must include explanations and a plan for achieving these goals.

Failure to report, or inaccurate or misleading information in sustainability reports entail sanctions among other penalties enforced by the National Securities Market Commission.

Employers are required to preserve this gender representation information for a minimum of 10 years. Additionally, the gender representation information must be easily and publicly accessible.

Employer Actions

Effective 22 August 2024, public interest entities and all listed companies must develop clear, non-discriminatory assessment procedures for evaluating candidates for both board and senior management positions, and give preferential treatment to female candidates of equal qualifications as male candidates. Additionally, public interest entities and listed companies employing at least 250 employees must include information on the representation of women on their boards in their annual sustainability reporting and preserve information for a minimum of 10 years. Listed companies must share board gender representation data during general shareholder meetings.

By 30 June 2026, the top 35 publicly listed companies (i.e. IBEX 35) must ensure at least 40% of their board and 40% of their senior managers are women, and public interest entities must ensure at least 33% of their board members are women.

By 30 June 2027, all publicly listed companies must ensure at least 40% of their board and 40% of their senior managers are women.

By 30 June 2028, public interest entities must ensure at least 40% of their board members are women.

Underlying legislation

Law 2/2024 of 1 August, on equal representation and balanced presence of women and men (*Ley Orgánica 2/2024, de 1 de agosto, de representación paritaria y presencia equilibrada de mujeres y hombres.*) was published in the Official Gazette (*Boletín Oficial del Estado, BOE*) on 2 August 2024.

United Kingdom

Guidance on employers' mandatory duty to take reasonable steps to prevent sexual harassment released ahead of amendments to the Equality Act

Published 26 September 2024

Effective 26 October 2024, under the provisions of the Worker Protection (Amendment of Equality Act 2010) Act 2023 (WPA), a new duty to proactively take "reasonable steps" to prevent sexual harassment of their employees in the course of their employment applies to all employers.

On 26 September 2024, one month ahead of the entry into effect of the WPA, the Equality and Human Rights Commission (EHRC) updated the Sexual harassment and harassment at work: technical guidance to include employers' legal obligations to proactively take "*reasonable steps*" to prevent employees' sexual harassment, while emphasizing that no employer is exempt from the duty of preventing sexual harassment.

Key WPA provisions

The WPA amends the Equality Act 2010, according to which employers currently have no proactive obligations to prevent sexual harassment. They have a duty to not sexually harass their employees or job applicants. They are liable for their employees' discriminatory actions during the course of their employment. They can defend harassment claims if they can demonstrate that they took "all reasonable steps" to prevent the incident(s).

Effective 26 October 2024, employers will have a mandatory duty to take "reasonable steps" to prevent sexual harassment (rather than harassment on any other statutorily protected grounds such as harassment relating to race and sexual orientation) from happening at all to start with.

The duty to take reasonable steps to prevent sexual harassment includes harassment by third parties, such as customers, clients, service providers. Whereas currently (until the entry into effect of the WPA), employers are liable for harassment by third parties only if the harassment occurs on at least two occasions.

Although employees lack an individual entitlement to make a claim against their employer for failure to comply with their mandatory duty, when employees bring a sexual harassment claim to a tribunal and the employer has failed to comply with its mandatory duty to take reasonable measures to prevent sexual harassment, the tribunal may order the employer who has failed to meet their duty to pay a 25% increase in the compensation that would ordinarily be awarded for breaches of a preventive duty, and there is no statutory cap on such awards.

Furthermore, the WPA empowers the EHRC to take enforcement action where there is evidence of failure to take reasonable steps to prevent sexual harassment. EHRC enforcement does not depend on an incident of sexual harassment having taken place.

EHRC's Technical Guidance and the 8-step guide for preventing sexual harassment at work

The Technical Guidance emphasizes that employers must be proactive, anticipate potential sexual harassment situations and take preventive actions, and stop sexual harassment if it has occurred.

With the goal of supporting employers to comply with their forthcoming duty to proactively prevent sexual harassment, the EHRC has not only updated its Sexual harassment and harassment at work: technical guidance, but also released the Employer 8-step guide: Preventing sexual harassment at work.

Measures considered as being "reasonable" will depend on employer size, the work environment, and risk assessment results. The WPA does not spell out the measures that an employer must take. Different employers may seek to prevent sexual harassment in different ways.

However, The EHRC's 8-step guide outlines the steps to illustrate the types of action employers can take to prevent and address sexual harassment in the workplace. These are summarized below.

Employers who can demonstrate that they have taken the necessary preventive steps that are suited to their specific circumstances, may have a liability defense if a sexual harassment claim is made against them.

Step 1: Develop an effective anti-harassment policy

An employer may have separate policies to prohibit and address sexual and other forms of harassment, or a single policy. The 8-Step Guide specifies what a good policy should entail, including details of the policy's section on third party harassment.

In particular, the EHRC 8-Step Guide states that an employer's overall policy should not only provide for reviews at regular intervals, monitoring of policy effectiveness, and implementation of any required adjustments; but also cover all areas of business, including any overseas sites insuring compliance with applicable local legislation.

Step 2: Employee engagement

Conduct regular one-on-one manager-staff meetings to discuss employee's progress towards goals, engagement, professional development, etc.

Ensure employees are aware of the sexual harassment policy, reporting mechanisms, and consequences.

Step 3: Risk assessment and mitigation

The employer should carryout risk assessments identifying factors that increase the likelihood of sexual harassment, such as power imbalances, diversity, and employee roles with lower employment security.

Step 4: Reporting

Employers should consider establishing an effective reporting mechanism that allows employees to raise sexual harassment issues, whether involving, managers, coworkers, clients, or third parties, either anonymously or by name.

Step 5: Training

Employers should provide all employees and management with regular anti-harassment training that covers identifying instances of sexual harassment, reporting channels and policy requirements, and handling of sexual harassment incidents or complaints, including third-party harassment.

Step 6: Complaints

When a sexual harassment is reported, the employer should promptly, fairly, and in an unbiased manner investigate the complaint, while respecting the confidentiality of all parties, shielding complainants from further harassment and victimization. Where a criminal offense may have taken place, the employer should offer the option of involving the police.

Step 7: Harassment by third parties

Employers must treat sexual harassment by third parties (e.g., client, supplier, or service provider) with the same due diligence as reports of internal sexual harassment.

Step 8: Monitoring and evaluation

With respect to monitoring and evaluation (M&E), employers should periodically assess their workplace culture and the effectiveness of existing measures to prevent sexual harassment. Based on the outcome of the assessment, employers should implement any required changes to their policies, procedures, and training.

The EHRC's 8-step guide provides options for assessing policy and training effectiveness, such as anonymous employee surveys or audits of reported complaint data.

Employer Actions

Effective 26 October 2024, under the provisions of the WPA, all employers have a new duty to proactively take "reasonable steps" to prevent sexual harassment of their employees in the course of their employment.

To support employer compliance, the EHRC has not only updated its Sexual harassment and harassment at work: technical guidance, but also released the Employer 8-step guide for preventing sexual harassment at work, which comprises policy development, training implementation, creation of a reporting and complaint mechanism, M&E, and more.

It is important to note that employer compliance with the new proactive duty to prevent sexual harassment in the workplace is expected to be an ongoing process, and regular monitoring, assessments, and adjustments are required, especially when there have been changes in the workplace or workforce.

Failure to implement reasonable measures to proactively prevent sexual harassment leaves employers exposed to legal and financial consequences. However, employers who can demonstrate having implemented preventive measures that are adequate for their situation may have a sound liability defense in the event a sexual harassment claim is brought against them.

Underlying legislation

The Worker Protection (Amendment of Equality Act 2010) Act 2023, An Act to make provision in relation to the duties of employers and the protection of workers under the Equality Act 2010, received Royal Assent on 26 October 2023, and comes into effect one year later.

Resources

EHRC updated guidance and other useful resources:

- Sexual harassment and harassment at work - technical guidance
- 8-step guide for employers on sexual harassment in the workplace
- The use of confidentiality agreements in discrimination cases

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