



# Alliant Global Services

Global Knowledge Center –  
Legal & Regulatory Updates





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# Australia

## Plug-in hybrid electric vehicles not considered a zero or low emissions vehicle under fringe benefits tax law starting 1 April 2025

Published 14 October 2024

On 7 October 2024, the Australian Taxation Office (ATO) published [guidance for employers](#) stating that starting 1 April 2025, plug-in hybrid vehicles (PHEV) will no longer be considered as zero or low emissions vehicles, and hence will not be considered as eligible for the electric car tax-exemption.

However, the electric car exemption will continue to apply for PHEVs after 1 April 2025, in the following cases:

- Use of the PHEV was exempt before 1 April 2025; and/or
- A financially binding commitment to continue providing private use of a PHEV exists on and after 1 April 2025. The ATO announcement specifically states that an optional extension of an agreement to provide private use of a PHEV will not be considered as a binding commitment.

Any changes made on or after 1 April 2025 to an existing financially binding commitment will end the fringe benefit tax exemption for the PHEV as from the date of the new commitment.

### Employer Actions to Consider

Employers can optimize their fringe benefit tax exemptions by reviewing and revising their financially binding contractual agreements in a timely manner, when possible and as needed.

# Belgium

## Tax-exempt flat-rate reimbursement ceiling for employees' use of a private vehicle for work purposes decreased. Overpayments must be justified by actual expenses to remain tax-exempt

Published 2 July 2024

Effective 1 October 2024 through 31 December 2024, employers' tax-exempt flat-rate reimbursement ceiling for employees' use of a private vehicle for professional purposes (*l'indemnité kilométrique*) decreases from EUR 0.4297 per kilometer traveled to EUR 0.4293 per kilometer.

Employers must provide employees with the resources they need to do their work. Therefore, if an employee uses their own vehicle for work purposes, the employer must cover any related expenses.

Employers are free to grant a per kilometer allowance to their employees that differs from the tax-exempt amount set by the tax authorities. However, when the employer's reimbursement exceeds the tax-exempt ceiling, the actual expenses incurred by the employee must justify the reimbursements in order for the amounts to be exempt from the employee's income tax, and from both employer and employee social contributions.

### Employer Actions

Starting 1 October 2024 through 31 December 2024, employers may need to adjust flat-rate reimbursements to employees for their use of a private vehicle for business purposes to remain below the maximum tax-exempt limit of EUR 0.4293 per kilometer traveled. Otherwise, they must be able to justify the actual travel expenses incurred and reimbursed, in order for reimbursements in excess of the ceiling to be exempt from the employee's income tax, and from both employer and the employee social contributions.

### Background

Starting 1 October 2022, periodic adjustments of the tax-exempt flat-rate reimbursement ceiling for employees' use of a private vehicle for professional purposes has no longer been carried out annually but quarterly, to adjust to fluctuations in fuel prices in a timelier manner.

In some sectors, a collective bargaining agreement (CBA) provides the reimbursement amounts for business trips made using a private vehicle. Some make quarterly adjustment while others adjust the amount annually.

## Underlying legislation

The decrease in the flat-rate reimbursement of employees' use of a private vehicle for work purposes was introduced by Circular No. 744 — Adjustment of the mileage allowance amount for 1 October 2024 to 31 December 2024 ([Circulaire n° 744. — Adaptation du montant de l'indemnité kilométrique - Période du 1er octobre 2024 au 31 décembre 2024](#)), which was published in the Official Journal (*le Moniteur belge*) on 24 September 2024.

# Belgium

## Dated and signed notice of 2025 statutory holidays must be displayed at workplaces by 15 December 2024

Published on 11 October 2024

By 15 December 2024, employers must display a signed and dated notice of the 2025 statutory holiday observance dates. Furthermore, a copy of the notice must be appended to the employer's work regulations (*règlement de travail*).

### 2025 Statutory Holidays

Legislation governing statutory holidays mandates 10 employer-paid statutory holidays to be observed over 10 working days, during which employees are to be paid their ordinary wages.

The 2025 Statutory Holidays are presented in the table below.

Statutory Holidays	2025 Dates <sup>(1)</sup>
New Year's Day	Wednesday, 1 January
Easter Monday	Monday, 21 April
Labor Day	Thursday, 1 May
Ascension Day	Thursday, 29 May
Whit Monday	Monday, 9 June
National Day	Monday, 21 July
Assumption Day	Friday, 15 August
All Saints' Day	Saturday, 1 November <sup>(2)</sup>
Armistice Day	Tuesday, 11 November
Christmas Day	Thursday, 25 December

(1) Regional public holidays, e.g., 8 May for the Brussels region, 11 July for the Flemish Region, 27 September for the French Community, 21 September for the Walloon region, and 15 November 15 for the German-speaking Community, are not statutory public holidays.

(2) A replacement observance day must be granted.

## 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 employee payment entitlements on public holidays.

Private sector employers are exempted from compliance with statutory holiday 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.

## 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 Saturday, 1 November 2025 (All Saints' Day), the employer must grant a replacement day in the same year, on a workday.

Note that the number of hours that would have been worked by an employee on the replacement day need not be taken into account when the employer sets a 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 statutory holidays which fall outside their working days. There is therefore no replacement day to be granted in this case, with the only option being 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 are entitled to pay and to a compensatory paid day off within six weeks of the statutory holiday.

## Employer Actions

Employers must post at the workplace a dated and signed notice of the 2024-2025 statutory holiday observance dates before 15 December 2024.

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

- The notice must mention any day(s) replacing a statutory holiday(s) that falls on a non-working day, which is set according to prescribed procedures;
- The procedures of applying for a compensatory rest day in the event an employee works on a statutory holiday; and

- A copy of the notice must be appended to the employer's work regulations.

Replacement dates are sometimes set at sector level by the joint sectoral committee or sub-committee and mandated by a Royal Decree. They can also be set at company level as decided by the Works Council, or based on a mutual employer-employee agreement.

## 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](#)).

# Canada

## Retraite Québec adds new section to its website to support incorporation of ESG factors in supplemental plan administration

Published 21 October 2024

On 12 September 2024, following the implementation of a supplemental pension plan administrators' survey, *Retraite Québec* added a new section to its website specifically for [Environmental, social and governance \(ESG\) Factors](#).

The survey was designed to:

- assess the extent ESG factors are considered by plans;
- develop monitoring indicators that would allow setting ESG-related goals and measuring progress towards incorporating ESG factors in plans' decision-making processes; and
- inform *Retraite Québec*'s future initiatives related to plans' integration of ESG factors.

The survey results, which can be found on the new web page, informed the province's 2023-2027 Sustainable development action plan ([Plan d'action de développement durable 2023-2027](#)), in which *Retraite Québec* states its goal is to increase the rate of adoption of sustainable investment approaches by plan administrators from currently 30% to 50% by 2027.

To achieve this goal *Retraite Québec* will develop information and training tools on ESG factors, and track progress toward the goal via data collected from plans' Annual Information Returns (AIR).

The new web section lists the following examples of ESG factors that pension plan administrators should consider integrating into their decision-making processes.

<b>Environmental</b>	<b>Social</b>	<b>Governance</b>
Climate change	Diversity	Composition of the Board of Directors
Pollution	Inclusion	Executive management remuneration
Biodiversity	Work conditions	Corruption
Deforestation	Compliance with legislation	Lobbying
Energy efficiency	Human rights	Political contribution
Waste management	Relations with communities	Whistleblower program
Water scarcity	Contribution to society	Transparency

# China

## Zhejiang province increases statutory employer-paid marriage leave by 10 days

Published 5 October 2024

Effective 29 September 2024, the Zhejiang Province Marriage Leave Regulations extended the statutory employer-paid marriage leave from three days to 13 days. National statutory holidays and rest days are not included in marriage leave.

The policy objective of the Regulation is to support active childbearing, encourage marriage and childbearing at the appropriate age, and protect the rights and interests of employees.

### Employers concerned

According to Article 2 of the Regulations, its provisions apply to employees of employers with operations in the administrative area of the Zhejiang Province.

### Entitlement

Employees with a legally registered marriage are entitled to 13 days of marriage leave,

Employees who registered their marriage within one year before the entry into effect of the Regulations and who have not yet taken their marriage leave are now also entitled a total of 13 days of marriage leave.

Employees who have already taken a marriage leave can supplement it according to the new regulations.

### Payment during the leave

According to Article 4 of the Regulation, if an employee takes marriage leave, their wages, bonuses, and other employment benefits must continue to be paid by the employer.

### Taking the leave

According to Article 5 of the Regulation, an employee who chooses to take marriage leave, must do so within one year from the date of marriage registration. If they cannot take the leave within one year due to business needs, the employer may postpone the leave by six months after consultation with the employee.

## Drawing on the leave entitlement

According to Article 6 of the Regulation, after consultation with their employers, eligible employees may draw on their marriage leave entitlement in its entirety or in segments.

## Employer obligations

According to Article 5 of the Regulation, employers must adjust their internal management systems to:

- reflect the changes in employees' marriage leave entitlements;
- protect employees' rights to take marriage leave; and
- implement employees' marriage leaves and related benefits.

Sanctions in the form of fines ranging between CNY 5,000 and CNY 50,000 apply for non-compliance.

## Dispute resolution

According to Article 7 of the Regulation, should a dispute related to marriage leave arise between an employee and their employer, it must be addressed in accordance with the provisions of applicable laws and regulations, such as labor laws and personnel dispute mediation and arbitration legislation.

## Employer Actions

Employers must comply with the new statutory employer-paid marriage leave entitlements, and are required to adjust their management systems to:

- reflect the increase in employees' marriage leave entitlements from three to 13 days;
- protect employees' rights to take marriage leave; and
- implement employees' marriage leaves and related benefits.

Therefore, employers will have to update their leave policies and procedures, along with the underlying management systems.

Employers are advised to revise their employee communication materials and inform them of their new rights.

## Underlying legislation

Zhejiang Province Marriage Leave Regulations ([浙江省婚假條例](#)) was adopted at the 12th meeting of the Standing Committee of the 14th People's Congress of Zhejiang Province on 27 September 2024, and promulgated on 29 September 2024.

# Colombia

## Introduction of a statutory employer-paid marriage leave proposed

Published 21 October 2024

On 17 October 2024, the House of Representatives approved a proposal to create a new three-day marriage leave (*licencia matrimonial*), planned to be included in June 2025 as part of wider labor reforms.

Currently, there are not statutory marriage leave provisions.

The new employer-paid leave would be mandatory regardless of the type of employment contract.

Employees would be required to notify their employers 30 days before the leave is taken and produce supporting documentation i.e., a civil marriage certificate (*registro civil de matrimonio*) or declaratory evidence of marital union (*prueba declaratoria de la unión marital*).

Employees would be able to take the new leave at any time within 30 days of a first marriage while working for the same employer, with no additional marriage leave for any subsequent unions while employed for the same employer.

If passed by the Senate, the proposed amendments to the Substantive Labor Code (*el Código Sustantivo del Trabajo*) would take effect two years after the date of its promulgation.

### Reform background

The marriage leave is provided for by Bill 061/2024C amending the Substantive Labor Code to establish marriage leave ([Proyecto de ley No. 061/2024C por medio del cual se modifica el código sustantivo del trabajo y establece la licencia matrimonial](#)), which was approved by the House of representatives on 17 October 2024.

The change is part of wider labor reforms which saw various bills approved by the House of Representatives on the same day and sent to the Senate for debate, with a planned June 2025 final Senate vote.

The proposed labor reforms include:

- Extending the definition of nighttime work, which would be moved to 7 pm from currently 9 pm;
- Increasing remuneration for public holidays, to gradually reach 100% of pay in 2027;
- Extend the minimum duration of statutory menstrual leave;
- Limit the duration of fixed-term contracts to a maximum of four years;
- Include new rights for delivery workers and remote workers; and
- Limit apprenticeship contracts to a duration of 36 months, and mandating apprentices are paid at least the minimum wage.

# France

## New permissible reasons for employee savings plan withdrawal added by decree

Published 7 October 2024

Ordinarily, with some exceptions provided for by legislation, amounts saved by employees in an employee savings plan cannot be released for a certain amount of time. However, since 7 July 2024, three new cases of withdrawals from employee savings plans, such as a company savings plan (*plan d'épargne d'entreprise*, PEE) are permitted by decree.

### Employers and employees concerned

All employers offering a voluntary profit-sharing plan (*plan d'intéressement*) and/or a mandatory profit-sharing plan (*plan de participation*), or a PEE and their employees, as well as all managers of PEEs are concerned by the change.

### Three new PEE permissible withdrawals

Additional instances have been added to the list of permissible reasons for withdrawing from employee savings plans, namely:

- Energy renovation work for a primary residence. Examples include roof or exterior wall or glass insulation, installation of air conditioning equipment that run on renewable sources of energy, etc.;
- Carrying out a close caregiver role for a spouse, civil union partner, parent, cohabitant, friend, or neighbor; and
- Purchasing a low emissions vehicle, i.e., with a motor that runs only on electricity, hydrogen, or a combination of the two), or a new pedal-assisted cycle – a cycle equipped with an auxiliary electric motor that is interrupted when the vehicle reaches a speed of 25 Km per hour.

The following reasons were already allowed for withdrawals from an employee's PEE:

- Marriage or a civil partnership agreement;
- Birth or arrival of a child being considered for adoption, provided that the employee's household already has at least two dependent children;
- Divorce, separation, or dissolution of a civil partnership when accompanied by an agreement or a court decision providing for the residence of at least one child at the home of the employee;
- Household violence committed by a current or former spouse, common-law partner or civil partnership partner;
- Disability of the employee, their spouse or civil partnership partner, or their child(ren);
- Death of the employee, their spouse or civil partnership partner;

- Termination, end of self-employment, end of a corporate mandate, loss of a collaborating spouse or associated spouse status;
- Creation or takeover of a business by the employee, their spouse or civil partnership partner, or their child(ren), provided the employee effectively exercises control over the business, acquisition of an installation in order to carry out a non-salaried profession, or of shares in a cooperative production company (*Société coopérative de production, SCOP*);
- Acquisition or extension of a primary residence, for increased living space with a building permit, or a prior statement of work or restoration for damages caused by a natural disaster as recognized by a ministerial decree; and
- Over-indebtedness of the employee.

As a reminder, the request for release must be made by the employee to the organization that manages the employer's savings plan within six months of the occurrence of the qualified event, with the exception of unforeseeable cases for which the request can be made at any time. These cases included termination of employment contract, death, disability, domestic violence, and over-indebtedness.

The underlying decree also added carrying out a close caregiver role for a spouse, civil union partner, a parent, cohabitant, friend, or neighbor to the list of exceptional reasons for which an employee can request a withdrawal at any time.

## Underlying legislation

The change was one among numerous other provisions of Decree No. 2024-690 of 5 July 2024 transposing various measures provided for by the national interprofessional agreement of 10 February 2023 relating to company profit-sharing ([Décret n° 2024-690 du 5 juillet 2024 portant transposition de diverses mesures prévues par l'accord national interprofessionnel du 10 février 2023 relatif au partage de la valeur au sein de l'entreprise](#)), which was published in the Official Journal (*Journal officiel de la République française, JORF*) on 6 July 2024.

# Spain

## 2025 Statutory Holidays set by Labor Directorate

Published 29 October 2024

The dates of employer-paid statutory holidays that employers must observe for 2025 in Spain's 17 autonomous communities and the cities of Ceuta and Melilla have been set by a

Statutory Holidays are governed by Article 37 of the Law on the Statute of Workers ([Real Decreto Legislativo 2/2015, de 23 de octubre, por el que se aprueba el texto refundido de la Ley del Estatuto de los Trabajadores](#)). Employees are entitled to 13 employer-paid statutory holidays, in addition to various regional and municipal holidays.

### Schedule of 2025 Statutory Holidays

As indicated above, employees are entitled to 13 mandatory national statutory holidays, in addition to various regional and municipal holidays. The 2025 statutory holidays and their dates are indicated in the table below.

Holiday	Date	Geographic Scope
<b>New Year</b> <sup>(1)</sup>	Wednesday, 1 January	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
<b>Epiphany</b> <sup>(2)</sup>	Monday, 6 January	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
<b>Day of Andalusia</b>	Friday, 28 February	Andalusia
<b>Balearic Islands Day</b>	Saturday, 1 March	Balearic Islands
<b>San José</b>	Wednesday, 19 March	Murcia and Valencia
<b>Eid Fitr Festival</b>	Monday, 31 March	City of Melilla
<b>Holy Thursday</b> <sup>(2)</sup>	Thursday, 17 April	National (including Autonomous Communities, and Cities of Ceuta and Melilla) except for Catalonia and Valencia
<b>Good Friday</b> <sup>(1)</sup>	Friday, 18 April	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
<b>Easter Monday</b>	Monday, 21 April	Catalonia, Regional Community of Navarra, Basque Country, Rioja, Valencian Community
<b>Saint George Day/Aragón Day</b>	Wednesday, 23 April	Aragon
<b>Festival of Castilla and León</b>	Wednesday, 23 April	Castilla and León
<b>Labor Day</b> <sup>(1)</sup>	Thursday, 1 May	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
<b>Festival of the Madrid Community</b>	Friday, 2 May	Madrid Community
<b>Galician Literature Day</b>	Saturday, 17 May	Galicia

Holiday	Date	Geographic Scope
Canary Islands Day	Friday, 30 May	Canary Islands
Castilla-La Mancha Day	Saturday, 31 May	Castilla la Mancha
Feast of Sacrifice-Eidul Adha	Friday, 6 June	City of Ceuta
Feast of Sacrifice-Aid Al Adha	Friday, 6 June	City of Melilla
Rioja Day	Monday, 9 June	Rioja
Murcia Day	Monday, 9 June	Murcia
Feast of Corpus Christi	Thursday, 19 June	Castilla la Mancha
San Juan	Tuesday, 24 June	Catalonia
Santiago Apóstol/Galicia Day <sup>(2)</sup>	Wednesday, 25 July	Galicia, Madrid Community, Basque Community, Regional Community of Navarra
Institution Day	Monday, 28 July	Cantabria
Our Lady of Africa	Tuesday, 5 August	City of Ceuta
Assumption <sup>(1)</sup>	Friday, 15 August	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
Asturias Day	Monday, 8 September	Asturias
Catalonia National Day	Thursday, 11 September	Catalonia
Our Lady of Aparecida Day	Monday, 15 September	Cantabria
Valencian Community Day	Thursday, 9 October	Valencian Community
National Day of Spain <sup>(2)</sup>	Monday, 13 October	National (including Autonomous Community, and Cities of Ceuta and Melilla)
All Saints Day <sup>(1)</sup>	Saturday, 1 November	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Constitution Day <sup>(1)</sup>	Saturday, 6 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Immaculate Conception <sup>(1)</sup>	Monday, 8 December	Andalusia, Aragon, Asturias, Castilla and León, Extremadura, Murcia, and the City of Melilla
Christmas Day <sup>(1)</sup>	Thursday, 25 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Saint Stephen's Day	Friday, 26 December	Catalonia and Balearic Islands

## Need to know

### *Pay in Lieu provisions*

The Law on the Statute of Workers is silent with respect to payments in lieu of observance of statutory holidays.

### *Working on a Statutory Holiday*

The Law on the Statute of Workers is silent regarding work performed on a statutory holiday.

### *Holidays that fall on a non-working day*

A government Resolution setting the dates of statutory holidays typically moves the observance of holidays that fall on a non-working day to allow for a day off from work. This substitution is provided for by Article 37.2 of the Law on the Statute of Workers.

### *Bridging of holidays*

A government Resolution setting the dates of statutory holidays typically moves the observance of holidays that fall mid-week or on a non-working day to the following Monday.

## **Employer Actions**

Employers are reminded that they must observe all statutory holidays.

Employers are advised to update relevant employee public holiday communication materials and inform their employees of the 2025 statutory holiday dates.

## **Underlying legislation**

The 2025 statutory holiday dates were set by the Resolution of 15 October 2024, issued by the General Directorate of Labor, which provides the list of 2025 statutory holidays ([Resolución de 15 de octubre de 2024, de la Dirección General de Trabajo, por la que se publica la relación de fiestas laborales para el año 2025](#)), which was published in the Official Journal (*Boletín Oficial del Estado*) on 27 October 2024.

# United Kingdom

## Equality and Human Rights Commission publishes new guidance for managers on hybrid working of employees with disabilities

Published 4 October 2024

On 5 September 2024, the Equality and Human Rights Commission (EHRC) published new guidance – [Supporting disabled workers with hybrid working: Guidance for employers](#) – designed for managers implementing hybrid working arrangements for employees with disabilities.

EHRC is an executive non-departmental public body, sponsored by the Cabinet Office charged with monitoring human rights, and protecting equality across nine grounds, namely age, disability, sex, race, religion and belief, pregnancy and maternity, marriage and civil partnership, sexual orientation, and gender reassignment.

### Content of the EHRC Guidance

The EHRC Guidance details the following:

- Legal requirements in terms of making reasonable adjustments
- Identifying when an employee or job applicant may need reasonable adjustments
- Identifying barriers to effective hybrid working
- Identifying the required adjustments for addressing barriers
- Implementing the adjustments
- Monitoring or reviewing the effectiveness of adjustments
- How to make the workplace inclusive and accessible for employees with disabilities.

### Resources

The EHRC Guidance provides many useful resources. These include, but are not limited to hybrid and home working and digital accessibility resources, such as:

- CIPD's [Hybrid working - practical guidance](#), which includes tips to help managers to support the health and wellbeing of hybrid workers;
- [Hybrid working - practical guidance](#);
- Advisory, Conciliation and Arbitration Service's [information on hybrid and home working](#); and
- The Health and Safety Executive's [guidance on managing home workers' health and safety](#), which covers hybrid and home workers.

# United Kingdom

## Employment Rights Bill to reform employee protections and rights is under parliamentary review

Published 11 October 2024

On 10 October 2024, the [Employment Rights Bill](#) was introduced to the House of Commons.

### Family friendly rights

The Bill includes a number of provisions aimed at enhancing flexibility and security for working families. These measures are detailed below.

#### *Family leaves employment protection*

Mothers have additional protection from redundancy during the period of pregnancy, when on maternity leave and for a period after maternity leave. However, redundancy is only one of five potential reasons to dismiss someone.

The Bill would amend existing powers so that regulations can be made to ban the termination of women who are pregnant, who are on maternity leave, and during a six-month return to-work period - except in specific circumstances.

The Bill would also expand existing powers in relation to adoption leave, shared parental leave, neonatal care leave and bereaved partners paternity leave to enable regulation of termination in the period after a person returns to work after taking one of these forms of leave.

#### *Paternity and parental leave eligibility and pay*

Currently, to be eligible for paternity leave or parental leave, a parent must have met continuity of service requirements with their employer. Specifically, for paternity leave, they must have at least 26 weeks of continuous service, and for parental leave one year of service is required.

The Bill would ensure that paternity leave and parental leave become a 'day one' right.

Furthermore, paternity leave and pay must currently be taken before shared parental leave and pay begins. The Bill would remove this restriction, allowing parents to take their paternity leave and pay after taking their shared parental leave and pay.

#### *New bereavement leave*

Currently, the only statutory entitlement available to employees to grieve is the parental bereavement leave. Entitlement to the parental bereavement leave is available to those who lose a child under the age of 18 years or experience a stillbirth after 24 weeks of pregnancy.

The Bill would introduce a new entitlement to bereavement leave, allowing employees to take leave from work to grieve the loss of other loved ones.

### *Flexible work entitlements*

Under the provisions of the bill, employees would have a day one right to request flexible working. However, employers could reject such requests for several reasons. The Bill would increase the burden of justification on employers so would have to accept a request unless it is reasonably not feasible.

## **Payments during sick leave**

Statutory Sick Pay (SSP) is the minimum amount an employer must pay an eligible employee during sick leave. To be eligible, an employee must meet the Lower Earnings Limit, which is currently set at GBP 123 per week. The Bill would remove meeting the Lower Earnings Limit as an eligibility criterion for SSP.

Employees are entitled to SSP during any period of four or more days when they are sick including non-working days (e.g. weekends etc.).

Additionally, SSP is not payable in relation to the employee's first three working days. The Bill would also remove this provision.

The Bill would allow sick leave, and hence eligibility for SSP, when an employee is incapable of work be it for a single day or longer, as opposed to the current requirement there be there to be four consecutive sick days in order to receive SSP .

## **Other employment-related measures**

### *Sexual harassment*

Currently, an employer's duty of care requires them to take 'reasonable steps' to prevent sexual harassment.

Indeed, 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.

Additionally, 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.

The Bill would require employers to take 'all reasonable steps' as opposed to just "reasonable steps" to prevent sexual harassment and would provide for further regulations to be made specifying what steps are to be regarded as "reasonable".

Employers would be liable if they fail to take "all reasonable steps" to prevent harassment by third parties, as opposed to currently having to take "reasonable steps" to prevent sexual harassment by third parties.

### *Shift work and Zero hours contracts*

Variable hours of work are known to be advantageous to both employees and employers but, without proper safeguards, such flexibility can become lopsided, with employees bearing unintended financial risks.

The Bill would introduce a right to a reasonable notice of shifts and payment for shift cancellation and curtailment at short notice for those on zero and low hours contracts.

The Bill would also introduce a right to a guaranteed hours contract which reflects the hours eligible workers regularly work over a reference period.

### *Termination and redundancy*

The Bill contains a number of measures related to termination and redundancy.

Currently, employees must generally have a minimum of two years of service for their employer before they qualify for the right to claim unfair dismissal at a tribunal.

The Bill would repeal this qualification period, meaning employers would only be able to terminate employees if the reason for termination is one of the five fair reasons for termination. Specifically, under the [Employment Rights Act 1996](#), there are five potentially fair reasons for terminating an employee, namely, capability and qualifications, conduct, redundancy, breach of a statutory duty or restriction, or some other substantial reason, such as employee refusing to agree to changes to terms and conditions of employment.

The provisions of the Bill would provide for regulations to set an "initial period" of employment during which a modified version of the right to unfair dismissal would apply for some of the specified reasons.

# 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®—that gives you a 24/7 view of your international plan benefits, renewal dates, and more.

For more information, please contact us at: [globalBenefits@alliant.com](mailto:globalBenefits@alliant.com).

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## Alliant Global Services

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Alliant Insurance Services is one of the nation's leading insurance brokerage firms and one of the top 5 largest US brokers, helping clients meet challenges in domestic and global benefits, risk management, and property and casualty insurance. With over 130 offices nationwide, Alliant offers a comprehensive portfolio of innovative and forward-thinking services to businesses in a wide range of industries.

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