Alliant

Alliant Global Services

Global Knowledge Center — Legal & Regulatory Updates

October 2025

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Argentina

Government establishes new provisions for national holidays that fall on a weekend

Published 7 October 2025

Effective 28 August 2025, a new decree brings precision to existing legislation stipulating that transferrable statutory holidays (*feriados trasladables*) that fall on a Saturday or Sunday may be observed on the Friday immediately preceding or the Monday immediately following the official date, as determined by the implementing authority.

Decree No. 614/2025 amends Article 6 of The Law on the Establishment of Holidays and Long Weekends, Law No. 27399 (*Ley de Establecimiento de Feriados y Fines de Semanas Largos, Ley 27399*), which regulates statutory holidays, but does not specify what to do in instances where they fall on a weekend.

New provisions

Effective 28 August 2025, transferrable statutory holidays whose dates coincide with a Saturday or Sunday may be moved on the Friday immediately preceding or the Monday immediately following the official date in each calendar year, as determined by the implementing authority. The list of transferrable statutory holidays provided for by Article 1 of Law 27,399 are listed in the table below for the 2025 and 2026 calendar years.

Transferrable Statutory Holiday	2025 Dates	2026 Dates
Passing into Immortality of General Don Martín Miguel de Güemes	Tuesday, June 17	Wednesday, June 17
Passage into Immortality of General Don José de San Martín	Sunday, August 17	Monday, August 17
Day of Respect for Cultural Diversity	Sunday, October 12	Monday, October 12
National Sovereignty Day	Thursday, November 20	Friday, November 20

Prior to the amendment, Article 6 of Law 27399 provided that if a transferrable statutory holiday fell on a Tuesday or Wednesday, it would be observed on the previous Monday. If it fell on a Thursday or Friday, it would be observed on the following Monday. The amendment expands this provision, enabling transferrable statutory holidays to be observed on a Monday or Friday if they fall on a weekend.

The decision to move transferrable statutory holidays that fall on a weekend to a Monday or Friday lies with the Office of the Chief of the Cabinet of Ministers (*Jefatura de Gabinete de Ministros*) and will be issued through supplementary regulations that are necessary for implementation.

Exceptions apply

In accordance with Decree No. 789/2021 (*Decreto 789/2021*), if a transferrable statutory holiday is scheduled to be moved and falls on the same date as a fixed statutory holiday, the transferrable statutory holiday will

remain on its original date. The current list of fixed statutory holidays provided for by Article 1 of Law 27,399 are listed in the table below.

Fixed Statutory Holiday	2026 Dates
New Year's Day	Thursday, January 1
Carnival	Monday, February 16 and Tuesday, February 17
National Day of Remembrance for Truth and Justice	Tuesday, March 24
Day of the Veterans and the Fallen in the Malvinas War	Thursday, April 2
Good Friday	Friday, April 3
Labor Day	Friday, May 1
May Revolution Day	Monday, May 25
Passing into Immortality of General Don Manuel Belgrano	Saturday, June 20
Independence Day	Thursday, July 9
Day of the Immaculate Conception of Mary	Tuesday, December 8
Christmas	Friday, December 25

It is important to note that the new provisions do not modify or apply to the fixed statutory holidays listed above. In other words, these holidays will continue to be observed on their fixed date, irrespective of the day of the week they fall on.

Employer Actions

Moving forward, each year employers must ensure their holiday calendars adhere to any changes in the observance dates of transferrable statutory holidays that fall on a weekend when such changes are officially announced by the Office of the Chief of the Cabinet of Ministers.

Changes for the 2025 calendar year have only been announced for the Day of Respect for Cultural Diversity (*Día del Respeto a la Diversidad Cultural*), which in 2025 is to be observed on Friday, 10 October 2025.

Underlying legislation

The changes were introduced by Decree No. 614/2025 (*Decreto 614/2025*), which was published in the Official Gazette (*Boletín Oficial*) on 28 August 2025.

The change in observance date for the Day of Respect for Cultural Diversity was introduced by Resolution 139/2025 (*Resolución 139/2025*), which was published in the Official Gazette (*Boletín Oficial*) on 1 September 2025.

Belgium

Dated and signed notice of 2026 statutory holidays must be displayed at workplaces by 15 December 2025

Published on 10 October 2025

By 15 December 2025, employers must display a signed and dated notice of the 2026 statutory holiday observance dates. Furthermore, a copy of the notice must be appended to the employer's work regulations (*règlement de travail*).

2026 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 2026 Statutory Holidays are presented in the table below.

Statutory Holidays	2026 Dates (1)
New Year's Day	Thursday, 1 January
Easter Monday	Monday, 6 April
Labor Day	Friday, 1 May
Ascension Day	Thursday, 14 May
Whit Monday	Monday, 25 May
National Day	Tuesday, 21 July
Assumption Day	Saturday, 15 August (2)
All Saints' Day	Sunday, 1 November (2)
Armistice Day	Wednesday, 11 November
Christmas Day	Friday, 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, 20 September for the Walloon region, and 15 November 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. The only option would be 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 2026 statutory holiday observance dates before 15 December 2025.

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.

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, and 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.

Legislation governing statutory holidays

Statutory holidays are governed by:

- Law of 4 January 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*).

Belgium

Tax-exempt flat-rate reimbursement ceiling for employees' use of own vehicle for work purposes increased

Published 2 October 2025

Effective 1 October 2025 through 31 December 2025, employers' tax-exempt flat-rate reimbursement ceiling for employees' use of private vehicle for professional purposes (*l'indemnité kilométrique*) increases from EUR 0.4293 per kilometer traveled to EUR 0,4312 per kilometer.

Employers must provide employees with the resources they need to do their work. Therefore, if an employee uses their own vehicles 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 flat-rate tax-exempt ceiling, the actual expenses incurred by the employee must justify the reimbursements for the amounts to be exempt from the employee's taxable income, as well as from employer and employee social contributions.

Employer Actions

Starting 1 October 2025 through 31 December 2025, employers may need to adjust flat-rate reimbursements to employees for their use of a private vehicle for business purposes to maintain streamlined reimbursements while remaining below the maximum flat-rate tax-exempt limit of EUR 0,4312 per kilometer traveled. Otherwise, they must be able to justify the actual travel expenses incurred and reimbursed 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 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 change in the flat-rate reimbursement of employees' use of a private vehicle for work purposes was introduced by Circular No. 757 of 17 September 2025 - Adjustment of the amount of the mileage allowance - Period from October 1, 2025 to December 31, 2025 (*Circulaire n° 757 du 17 septembre 2025 - Adaptation du montant de l'indemnité kilométrique – Période du 1er octobre 2025 au 31 décembre 2025*), which was published in the Official Journal (*le Moniteur belge*) on 17 September 2025.

Belgium

Employers must ensure employees use statutory annual leaves, public holidays, and compensatory rest days by 31 December 2025

Published on 31 October 2025

By 31 December 2025, employers are legally responsible for making sure that their employees take all remaining annual leave, statutory holidays, and compensatory rest days for overtime work to which they are entitled in 2025.

Annual leaves

Statutory annual leave entitlements must be taken by 31 December 2025, and, in principle, cannot be carried over to 2026. If an employee has not taken all their annual leave entitlements by the end of the year, these days are forfeited. They can neither claim carryover or payments in lieu.

Employers must ensure that all employees can take their annual leave days before the end of the year.

Employers cannot refuse to allow employees to take these annual leave days, under penalty of criminal or administrative sanctions. An employee's rank or heavy workload does not justify an exception to this rule.

Exceptions apply

Annual leave provisions were aligned with EU legislation to grant all employees at least four weeks of annual leave. As a result, an exception to the prohibition on carrying over annual leave days now applies if the entitlement is suspended for certain reasons.

Employees unable to take all their annual leave days before the end of the year can carry those days over to the following two years, provided the unused balance is due to one or more of the following:

- illness or accident under common law,
- occupational disease or workplace accident,
- maternity leave,
- paternal leave due to conversion of maternity leave (resulting from the mother’s death or hospitalization),
- prophylactic leave (suspension of work following a prophylactic measure when the employee has been in contact with an individual who has an infectious disease),
- birth leave,
- adoption leave, and/or
- leave or parental leave for foster care.

To be precise, the suspension of the annual entitlement must have, in effect, prevented the employee from taking their annual leave.

Statutory holidays

According to Article 2 and Article 3 of Public Holidays Act of 4 January 1974, to avoid criminal or administrative penalties, employees must have taken their statutory holiday entitlements, substitute holidays, and compensatory time off for holidays worked before the end of the year. All full-time employees are entitled to ten employer-paid statutory holidays. Part-time employees are subject to specific entitlement rules.

Compensatory rest days

When compensatory rest days are granted to employees for the employer to remain in compliance with the average statutory weekly working hours calculated on an annual basis, the compensatory days must be taken before the end of the year. The same applies to compensatory rest days granted for recovery from overtime work, when the reference period for granting it overlaps with the calendar year, i.e., ending on 31 December.

Otherwise, the average weekly working hours will exceed the statutory limit, and the employer will be subject to criminal or administrative penalties. Regardless of fines and penalties, the unused compensatory days off must to be paid, and in some cases, overtime pay applies.

Employer Actions

Employers are advised to inform their employees with remaining leave days that they must take them by 31 December 2025, and that they cannot carry them over to 2026.

To avoid criminal penalties and/or administrative fines as well as employee claims for payment of unused leaves, employers are further advised to retain written documentation that their employees were informed of their unused leaves and instructed to take their unused statutory leave entitlements by end-year.

Employers are reminded that recently introduced exceptions apply for unused annual leave days. Specifically, if an employee is prevented from taking their full entitlement due to illness or accident, occupational disease or workplace accident, maternity leave, paternal leave resulting from conversion of maternity leave due to the death or hospitalization of the mother, prophylactic leave, birth leave, adoption leave, and/or leave or parental leave for foster care.

Underlying legislation

- Royal Decree of 30 March 1967 determining the general procedures for implementing the laws relating to the annual leave of salaried workers (*Arrêté royal du 30 mars 1967 déterminant les modalités générales d'exécution des lois relatives aux vacances annuelles des travailleurs salarié*), published in the Official Journal (*le Moniteur belge*) on 18 October 2023.
- Articles 2 and 3 of Public Holidays Act of 4 January 1974 (*Loi du 4 janvier 1974 relative aux jours fériés*) published in the Official Journal on 31 January 1974. Last amended on 31 December 2020.
- Article 19 and Article 20 Labor Act of 16 March 1971 (*Loi du 16 mars 1971 sur le travail*) published in the Official Journal on 30 March 1971, last amended on 18 April 2024.

Brazil

Gradual reduction in statutory workweek hours without reduction in pay proposed

Published 14 October 2025

On 17 November 2015, the Federal Senate (*Senado Federal*) proposed a Constitutional Amendment (*Proposta de Emenda à Constituição, PEC*) to gradually reduce the statutory workweek from 44 hours to 36 hours without a reduction in pay or alterations of the eight-hour statutory daily limit.

The phased reduction would start with a change from the current 44-hour to a 40-hour workweek in the first year of implementation, followed by a one-hour annual reduction until the 36 hour per week target is met.

On 10 October 2025, the Secretariat for Support to the Constitution, Justice and Citizenship Commission (*Secretaria de Apoio à Comissão de Constituição, Justiça e Cidadania*) approved Request No. 52, 2025-CCJ to hold a public hearing, on a date yet to be determined, with the aim of having technical and economic experts assess the potential impacts of the proposed changes on productivity, company competitiveness, job creation, and the country's economic sustainability.

The PEC would enter into force on the date of its publication.

Proposed changes

Starting 1 January of the fiscal year following the year in which the amendment would be approved, the maximum statutory work week would be 40 hours. This statutory limit would gradually be reduced by one hour each subsequent year to reach a maximum workweek of 36 hours.

Until the implementation of the proposed changes, the statutory work week may not exceed 44 hours per week.

Proposed legislation

The changes were proposed by Proposed Constitutional Amendment No. 148 of 2015 (*Proposta de Emenda à Constituição n° 148, de 2015*) by the Federal Senate on 17 November 2015.

Canada

Alberta pension plan filing fees remain unchanged

Published 3 October 2025

Effective 1 October 2025, the cost to register a new pension plan or file annual information returns will remain the same as 2024 at CAD 2.50 per member. The minimum fee of CAD 250 and the maximum of CAD 75,000 also remain unchanged.

This rate applies to all annual information returns for fiscal years ending between 1 October 2025 and 30 September 2026, as well as to any new plan registrations.

Background

The Superintendent of Pensions adjusts pension plan filing fees annually, in accordance with Section 153 of the Employment Pension Plans Regulation, with the most recent EPPA Update 25-01 issued on 29 September 2025.

Canada

British Columbia’s mandatory pay transparency reporting now includes employers with 300 or more employees

Published 21 October 2025

Effective 1 November 2025, in accordance with the Pay Transparency Act and Pay Transparency Regulation, provincially regulated employers in British Columbia (B.C.) with 300 to 999 employees become required to publicly publish an annual gender-focused pay transparency report. This corresponds to the second phase of a gradual implementation of pay transparency reporting that was introduced starting 1 November 2024 beginning with larger employers and ultimately entailing all employers with 50 or more employees.

Phased implementation

The Pay Transparency Act provides for a phased implementation of public reporting that is based on employer size, as follows:

- By 1 November 2024, employers with 1,000 or more employees.
- By 1 November 2025, employers with 300 to 999 employees.
- By 1 November 2026, employers with 50 to 299 employees.

Annual pay transparency reports must be posted on a publicly accessible website or posted in a visible place in the workplace by 1 November of each year and made available to anyone upon request.

Data collection standards

In accordance with Section 6 under Part 3 of the Pay Transparency Act, employers are required to collect gender information from employees for the purposes of preparing the report. The government has published the Gender and Sex Data Standard and Guidelines to the Gender and Sex Standard to provide guidance on how to collect this data.

When collecting information from employees for the pay transparency report, employers must:

- Make reasonable efforts.
- Inform employees that the purpose for data collection is for preparing the report, which they will have access to.
- Inform employees that disclosure of gender information is voluntary, and if they choose to provide the requested information they may update or make additions to any information provided each reporting year.
- Inform employees that that if they choose not to disclose gender information, their pay information will still be used in the report and their gender will be marked as *Unknown* per the Gender and Sex Data Standard.

Employee data or information must be collected and managed in compliance with the Freedom of Information and Protection of Privacy Act or the Personal Information Protection Act.

Pay transparency report content

In accordance with Part 3 (1) of the Pay Transparency Regulation, the following information must be included in the pay transparency report:

- Name of the reporting employer;
- Employer's mailing address;
- Applicable North American Industry Classification System (NAICS) Canada 2022 sector code;
- Dates on which the reporting period began and ended;
- Number of employees as of 1 January in the year the report is prepared, expressed in terms of the following ranges, as applicable:
  - 50 to 299 employees;
  - 300 to 999 employees; or
  - 1,000 or more employees;
- Applicable reference category:
  - "*Man*", if there are 10 or more employees in that gender category;
  - "*Unknown*", if there are fewer than 10 employees in the Man category and 10 or more employees in the Unknown category; or
  - "*Non-binary*", if there are 10 or more employees in the Non-binary category, and fewer than 10 employees in both the Man and the Unknown categories;
- Employee gender information according to one of the following categories, unless there is no reference category:
  - *Man* for an employee who identifies as a man;
  - *Woman* for an employee who identifies as a woman;
  - *Non-binary* for an employee who identifies as non-binary; or
  - *Unknown* for an employee who does not identify as being in any of the above categories, who does not wish to specify a gender category, or about whom the employer does not have gender category information; and
- Percentage of employees in each gender category who received overtime pay during the reporting period; and
- Percentage of employees in each gender category who received bonus pay during the reporting period.

In accordance with Part 3 (2) of the Pay Transparency Regulation, the following gender-related data must be included in the pay transparency report:

- Difference between the mean hourly rate of pay of employees in the reference category and the mean hourly rate of pay of employees in each of the other gender categories;
- Difference between the median hourly rate of pay of employees in the reference category and the median hourly rate of pay of employees in each of the other gender categories;
- Difference between the mean amount of overtime pay of employees in the reference category who received overtime pay during the reporting period and the mean amount of overtime pay of employees in each of the other gender categories who received overtime pay during that reporting period;

- Difference between the median amount of overtime pay of employees in the reference category who received overtime pay during the reporting period and the median amount of overtime pay of employees in each of the other gender categories who received overtime pay during that reporting period;
- Difference between the mean number of overtime hours of employees in the reference category who worked overtime hours during the reporting period and the mean number of overtime hours of employees in each of the other gender categories who worked overtime hours during that reporting period;
- Difference between the median number of overtime hours of employees in the reference category who worked overtime hours during the reporting period and the median number of overtime hours of employees in each of the other gender categories who worked overtime hours during that reporting period;
- Difference between the mean amount of bonus pay of employees in the reference category who received bonus pay during the reporting period and the mean amount of bonus pay of employees in each of the other gender categories who received bonus pay during that reporting period;
- Difference between the median amount of bonus pay of employees in the reference category who received bonus pay during the reporting period and the median amount of bonus pay of employees in each of the other gender categories who received bonus pay during that reporting period; and
- Rank employees from the lowest hourly rate of pay to the highest hourly rate of pay and divide the employees into four segments, each containing an equal number of employees. For each segment, the employer must specify the percentage of employees who are in each of the gender categories.

All employees who were paid during the reporting period, regardless of hours worked or employment status, such as full-time, part-time, seasonal, temporary, or other category should be included in the calculations.

Guidance on calculating the mean and median hourly pay gap, overtime pay gap, overtime hours gap, bonus pay gap, and percentage of each gender in each pay quartile can be found in the Pay Transparency Regulation (Sections 5 through 13) or the Pay Transparency Report Calculations resource.

Time period for reporting

The pay transparency report must include information from one of the following 12-month periods:

- The most recently completed fiscal year of the reporting employer; or
- The calendar year immediately preceding the year in which the report is prepared.

Access to pay transparency reports

According to Section 7 under Part 3 of the Pay Transparency Act, final pay transparency reports must be published on a publicly accessible website maintained by or on behalf of the employer. If the employer does not have a publicly accessible website, they must make a copy of the report and post it in a visible place in each workplace and make it available upon request.

Employers must continue to provide or make the pay transparency report available until the new report is posted the following year.

Guidance and tools on how to prepare a pay transparency report are available in the resources section below.

Employer Actions

By 1 November 2025, provincially regulated employers in B.C. with 300 or more employees must make public their pay transparency reports for the most recently completed fiscal year or the calendar year preceding the year in which the report was prepared.

The report must remain available until the next annual report is made public.

Employers with 50 to 299 employees are advised to prepare for and assess the implications (including budget implications) of pay transparency reporting that will become an annual mandate for them starting 1 November 2026.

Underlying legislation

The changes were introduced by the Pay Transparency Act [SBC 2023] Chapter 18, which was published in the B.C. Public Statutes and Regulations on 11 May 2023 and the Pay Transparency Regulation – 225/2023, which was published in Consolidated Regulations of B.C. on 23 October 2023.

Resources

- Guidance for Preparing Pay Transparency Reports
- Guidance for Preparing Pay Transparency Reports Using the Online Reporting Tool
- Pay Transparency Online Reporting Tool
- Pay Transparency Interim Excel Tool
- British Columbia Ministry of Finance – Pay Transparency Annual Report (June 2025)

France

Two more annual leave related court rulings increase employer obligations

Published on 10 October 2025

Effective 10 September 2025, two separate Court of Cassation rulings imposed new annual leave related obligations on employers, namely to:

- Recredit paid leave if an employee falls sick during their annual leave days; and
- Count paid leave as 'actual' working time when calculating an employee's overtime hours.

These rulings are in addition to the Court of Cassation ruling of 13 September 2023, Appeal No 22-17.340 (*Cour de cassation, 13 septembre 2023, pourvoi no. 22-17.340*) that mandated employers to treat sick leave as time worked when calculating paid annual leave entitlements.

Basis for the rulings

These Court of Cassation rulings stem from Article 31(2) of the Charter of Fundamental Rights of the European Union and several European Union Court of Justice (ECJ) rulings since 2009, all of which were based on the court's interpretation of Article 7(1) of Directive 2003/88/EC concerning certain aspects of the organisation of working time, which merely defines the statutory minimum rest period (four weeks).

Employer Actions

To remain compliant following these latest rulings, employers are advised to:

- Review and revise their leave and overtime policies, as needed.
- Ensure that their payroll departments or providers adjust their systems to account for the new requirement.
- Keep track of employee sick leaves and overtime to ensure working time remains withing mandatory limits, and overtime is properly compensated.

Although there are risks that employees retroactively claim unpaid overtime, informing employees of their entitlements is not only good practice but contributes to and strengthens trust.

Underlying court rulings

- Court of Cassation, Ruling No. 791 FP-B+R of 10 September 2025, Appeal No. J 23-22.732 (Court of Cassation, Arrêt no. 791 FP-B+R du 10 septembre 2025, Pourvoi no. J 23-22.732).
- Court of Cassation, Ruling No. 789 FP-B+R of 10 September 2025, Appeal No. 23-14.455 (Court of Cassation, Arrêt no. 789 FP-B+R du 10 septembre 2025, Pourvoi no. 23-14.455).

India

Karnataka Cabinet approves Menstrual Leave Policy, 2025 clearing the way for an executive order

Published 15 October 2025

On 9 October 2025, the Karnataka Cabinet approved the Menstrual Leave Policy, 2025, proposed by the Labour Department, to grant all female employees 12 days of menstrual leave per year.

The policy, aims to recognize menstrual health as a fundamental workplace right, reduce stigma, and promote gender equity. It is the first in India to mandate paid menstrual leave across both government and private sectors. Its provisions are based on:

- The 2024 recommendations on the Right of Women to Menstrual Leave and Free Access to Menstrual Health Products Bill (which is not an enacted bill) — a private member's bill introduced in the Indian Parliament on 9 December 2022; and
- The related draft Karnataka Menstrual Leave and Hygiene Bill, 2025 (not yet an enacted bill).

The latter was published on 23 January 2025 as part of the Karnataka Law Commission's 62nd Report – a report outlining the proposed framework, including leave entitlements, hygiene provisions, and enforcement measures.

The full text of the Cabinet-approved policy has not been made publicly available. No formal government press release or gazette notification has been published on official Karnataka government portals. Such announcements typically appear one to two weeks post-approval as government Press Releases or Notifications.

The official statement was made on 9 October 2025 on Chief Minister Siddaramaiah's verified X account, where the policy approval and the number of leave days per year were announced.

In effect, the Cabinet's approval authorizes the Department of Labour (DOL) to issue an executive order (EO). For the policy to take effect, its measures must be:

- issued as an EO by the DOL; and
- the EO must be published in the Karnataka Official Gazette.

In other words, the EO is imminent but has not yet been issued, published, or taken effect. It is expected to be issued and published in the Official Gazette by the Labour Department in November 2025.

Prior to the official publication of an EO, the exact features of the leave (e.g., eligibility, entitlement, accrual rules, employment protection, request process, accumulation, encashment, etc.) cannot be confirmed.

Therefore, as of the publication date of this article, the policy remains at the cabinet approval stage with implementation pending the DOL's action. The EO, once issued, would specify the effective date(s) of its provisions, i.e., date with which employers would need to start complying.

Note that for an EO to become permanent legislation, a corresponding draft bill would need to be submitted to the Karnataka Legislative Assembly, passed by both houses, and receive the Governor's assent.

Implications for employers

Once the EO is issued, employers will need to update their leave policies, payroll systems, and leave trackers within the implementation timeline.

Sensitization training to foster inclusive workplaces would be beneficial.

Key provisions of the Draft Karnataka Menstrual Leave and Hygiene Bill, 2025

As indicated above, the Cabinet-approve Menstrual Leave Policy, 2025 is based on the provisions of the Draft Karnataka Menstrual Leave and Hygiene Bill, 2025.

An EO must be issued by the DOL for the exact provisions and effective date of the menstrual leave to be known.

Nevertheless, the key provisions of the Draft Karnataka Menstrual Leave and Hygiene Bill, 2025, as published in the Karnataka Law Commission 62nd Report (2025) are outlined below, as they may provide some indication of the provisions of the pending EO.

Leave Entitlement

According to the Law Commission – 62nd Report's Recommendation 7, female employees would be entitled to one paid menstrual leave day per month (up to 12 days annually). This entitlement would be in addition to existing leave; non-encashable, and non-cumulative.

Eligibility

According to the Karnataka Law Commission 62nd Report (2025), Chapter 4, Para 4.2 and 4.3, all menstruating employees up to 55 years of age (menopause threshold) in government offices, public sector undertakings, private companies (including IT/ITeS, garment/textile factories, MNCs, SMEs), and establishments registered under the Karnataka Shops and Commercial Establishments Act, 1961 would be eligible for the leave.

The provisions would apply statewide to those whose work location or employment is in Karnataka. Gig workers, interns, and contractors may be included pending final notification.

Requesting the leave

According to Recommendation 9 of the Karnataka Law Commission – 62nd Report, no medical certificate would be required. Employees must notify their supervisor in advance (similar to procedures for requesting casual leave under the Karnataka Civil Services Rules (KCSR), 1957). Leave can be taken on any day of the menstrual cycle if needed for discomfort, pain, or related issues.

Confidentiality and employment protection

According to the Law Commission – 62nd Report's Recommendation 12, employers would be required to maintain employees' privacy — no disclosure of leave reasons.

Adverse actions (e.g., denial of promotions, bias in evaluations, etc.) for availing leave would be prohibited.

Violations would trigger disciplinary measures against employers.

Penalties for non-compliance

Based on Karnataka Law Commission – 62nd Report's Recommendation 13, Chapter 5 (Enforcement Mechanisms), fines up to INR 5,000 per violation would apply.

Recommends amending Section 54 of the Shops Act to include "non-provision of menstrual leave or related discrimination" as a cognizable offense, with fines up to INR 5,000 per violation, and up to INR 10,000 for repeat offenses.

Labor inspectors would enforce via inspections and/or employee complaints.

Italy

Employer-paid medical leave for oncological, disabling, and chronic diseases introduced by law

Published on 2 October 2025

Effective 1 January 2026, under the provisions of the new Law No.106, employees with active or early-stage oncological diseases, or with disabling or chronic conditions — even rare ones — with a minimum disability rating of 74%, as well as employees with children suffering from the same conditions are entitled to 10 hours of employer-paid leave annually, in addition to existing protections provided by law or by collective bargaining agreements (CBA).

The same law introduced 24 months of unpaid employment-protected leave for these employees, effective 9 August 2025.

Features of the paid leave

Entitlement

Article 2 of the recent Law No.106 entitles eligible employees to 10 hours of paid leave annually that can be used for medical visits, instrumental exams, chemical-clinical and microbiological analyses, and frequent treatments.

Eligibility

All employees with a medical certificate are eligible for the leave. Specifically, Article 1, paragraph 2 of Law No. 106, requires a certification from a general practitioner or a specialist working in an accredited public or private healthcare facility. The provision allows for the use of data contained in the Health Card System and the Electronic Health Record, in accordance with procedures established by current legislation.

Eligibility is extended to employees with children under the age of 18 years experiencing the same conditions.

Drawing on the leave entitlement

The total number of hours of annual entitlement can be requested in fractions, as needed (e.g., 2 hours at a time).

Payment during the leave

During these leaves employees are entitled to 100% of their normal hourly pay (*Retribuzione oraria ordinaria*) paid by the employer and treated as working time for all other purposes, e.g., salary, contributions, years of service, annual leave accrual, end-of-employment allowance (*Trattamento di Fine Rapporto, TFR*), etc.

However, the National Institute for Social Security (*Istituto Nazionale della Previdenza Sociale, INPS*) provides figurative contributions (*contributi figurativi*) for social pension purposes, so the hours count fully toward retirement accrual.

The employer payment includes:

- Base hourly wage,
- fixed allowances (e.g., shift bonus, years of service allowance), and
- any other recurring and continuous components of pay.

Employer Actions

By 1 January 2026, employers must be ready to comply with the new entitlement to 10 hours of paid leave per year for employees with active or early-stage oncological diseases, or with disabling or chronic conditions — even rare ones — with a minimum disability rating of 74%, as well as employees with children suffering from the same conditions.

Employers will need to revise their leave policies, practices and procedures to reflect the new statutory entitlement, and are advised to update their employee communication materials to ensure employees are aware of their new entitlements.

Underlying legislation

The new leave entitlements were introduced by Law No. 106, Provisions concerning job retention and paid leave for medical examinations and treatments for workers suffering from oncological, disabling and chronic diseases (*Legge n. 106, Disposizioni concernenti la conservazione del posto di lavoro e i permessi retribuiti per esami e cure mediche in favore dei lavoratori affetti da malattie oncologiche, invalidanti e croniche*), which was published in the Official Gazette (*Gazzetta Ufficiale*) on 18 July 2025.

Japan

Disclosure requirements expanded to advance women's participation in the workforce

Published 6 October 2025

Effective 1 April 2026, gender pay gap (GPG) reporting, previously required for employers with more than 300 employees, will be expanded to employers with more than 100 employees. Currently, GPG reporting is not mandatory for employers with 101 to 300 employees.

Additionally, effective 1 April 2026, employers with more than 100 employees are required to disclose their percentage of female managers.

Employers with 100 employees or less are exempt from implementing these changes.

The new and existing disclosure requirements that aim to advance women's participation in the workplace are detailed below.

New disclosure requirements

Effective 1 April 2026, new disclosure requirements will be based on employee numbers, as follows:

- Employers with more than 300 employees must add their ratio of female managers to their existing disclosure requirements.
- Employers with more than 100 employees must add GPG information and the ratio of female mangers to their existing disclosure requirements.

Calculating and reporting new gender-related indicators

Employers with more than 100 employees will be required to disclose the percentage of managerial or leadership roles held by female regular employees relative to all managerial roles.

Employers with 101 to 300 employees will be required to disclose GPG data. The calculation method for the GPG remains unchanged from the Ministry of Health, Labour and Welfare (MHLW) Disclosure of information on wage disparities between men and women based on the Act on Promotion of Women's Participation and Advancement in the Workplace (女性活躍推進法に基づく男女の賃金の差異の情報公表について), issued on 8 July 2022, and applies to this new disclosure requirement.

The GPG is expressed as the ratio of average annual wages for female employees to male employees (expressed as a percentage, rounded to one decimal place). It must be calculated and disclosed separately for:

- All employees;
- Regular employees (full-time, indefinite contacts); and
- Non-regular employees (part-time, or fixed-term contracts).

The calculation of the GPG indicators excludes temporary agency workers.

These indicators must be analyzed for underlying causes (e.g., promotion barriers or work-life imbalance issues) and linked to specific initiatives in employers action plans, which is an existing disclosure requirement further described below.

Existing disclosure requirements

The MHLW Notification No. 0708-1, issued on 8 July 2022 (女性活躍推進法に基づく男女の賃金の差異の算出及び公表の方法について), directs employers with 301 or more full-time employees to disclose at least two items from the two categories of indicators listed in the table below, along with their GPG reporting obligation, whereas employers with 101 to 300 full-time employees must disclose at least one item from either category of indicators listed in the table below. These existing requirements remain unchanged.

Providing Opportunities for Female Employees	Balancing Work and Family Life
• Proportion of female workers among new hires	• Difference in average years of continuous employment disaggregated by gender
• Competitiveness ratio in hiring by gender	• Proportion of employees with continuous employment that were hired in the last 10 fiscal years and in the fiscal years before and after disaggregated by gender
• Proportion of female employees among all employees	• Proportion of employees taking childcare leave disaggregated by gender
• Proportion of female employees in middle management positions	• Average monthly overtime hours worked by employees
• Proportion of female employees in managerial positions	• Average monthly overtime hours worked per employee by employment management category
• Proportion of women in executive positions	• Proportion of employees taking paid leave
• Changes in job type or employment status by gender	• Proportion of employees taking paid leave by employment management category
• Re-employment or mid-career recruitment results by gender	

Additionally, the requirement for employers with more than 100 full-time employees to prepare and submit action plans – which include an assessment of current challenges, numerical targets to promote women's participation in the workplace, and goals and initiatives to meet the specified targets – is governed by the Act on Promotion of Women's Participation and Advancement in the Workplace (Act No. 64 of 2015, as amended) (女性の職業生活における活躍の推進に関する法律).

Frequency of reporting

The new reporting requirements must be made along with the employers' existing action plan disclosure requirement, i.e., submitted electronically via the MHLW's dedicated online portal. That is, once per employers' fiscal year, within three months following the end of the fiscal year – typically by June 30 for companies with a March 31 year-end, to align with government budgeting, tax filing deadlines, and industry practices.

The first reporting cycle under the new requirements will cover the fiscal year typically ending 31 March 2027, with submission and public disclosure required by 30 June 2027.

Employers must also notify all employees of the action plan and disclosures (e.g., via internal communications or company website).

Non-compliance may result in MHLW administrative guidance or fines up to JPY 300,000.

Employer Actions

Effective 1 April 2026, employers must adhere to the new disclosure requirements and continue to maintain existing requirements for gender gap reporting according to the number of their employees.

Underlying legislation

The expansion of the GPG reporting requirement for employers with more than 100 employees and the female manager reporting requirement for employers with more than 100 employees were introduced by an Act to amend the Act on Comprehensive Promotion of Labor Policies and the Act on Stabilization of Employment and Enhancement of Working Lives of Workers (Act No. 63 of 2025) (労働施策の総合的な推進並びに労働者の雇用の安定及び職業生活の充実等に関する法律等の一部を改正する法律（令和７年法律第63号）), which was published in the Official Gazette (官報) on 11 June 2025.

The GPG reporting requirement and disclosure of other gender-related measures for employers with 301 or more employees was introduced by Cabinet Office Ordinance Partially Amending the Cabinet Office Ordinance Concerning the Formulation of Specified Employer Action Plans Pursuant to the Act on Promotion of Women's Participation and Advancement in the Workplace (Cabinet Office Ordinance No. 66 of 2022) (女性の職業生活における活躍の推進に関する法律に基づく特定事業主行動計画の策定等に係る内閣府令の一部を改正する内閣府令（令和４年内閣府令第66号).

Resources

Key Points of the Act Partially Amending the Act on Comprehensive Promotion of Labor Policies, etc., amended in 2025 (令和７年労働施策総合推進法等一部改正法のポイン).

Changes to the disclosure information regarding women's participation and advancement (information leaflet) – Amended 28 December 2022 (女性の活躍に関する「情報公表」が変わります（周知リーフレット）).

Netherlands

Government proposes limiting reimbursements of transitional payments related to long-term disability to small employers

Published 23 October 2025

On 16 June 2025, as part of broader efforts to reduce spending, the government submitted a draft bill to the Council of State (*Raad van State*) to limit employer qualification for the Long-Term Disability Compensation Scheme *Compensatieregeling Langdurige Arbeidsongeschiktheid*) to small employers only, i.e., employers for whom the transition payment would be a significant expense. The provisions of the draft bill are expected to come into effect starting 1 July 2026.

Currently, the scheme reimburses all employers for the transition payments (*transitievergoeding*) owed to employees upon termination after 24 months of long-term disability (*Langdurige Arbeidsongeschiktheid, LAO*).

The draft bill defines small employer as one with an annual payroll of up to 25 times its average wage subject to social contributions.

A new employer would be considered a small employer during its first two calendar years of operation, since no wage data would be available for the employer based on the above distinction.

Draft bill

The draft bill entitled Amendment of Book 7 of the Civil Code in connection with limiting the transition payment reimbursement scheme in the event of involuntary termination due to long-term disability for work to small employers (*Wijziging van Boek 7 van het Burgerlijk Wetboek in verband met het beperken van de compensatieregeling transitievergoeding bij ontslag wegens langdurige arbeidsongeschiktheid tot kleine werkgevers*), which was initially published on 19 February 2025 for public consultation.

Portugal

2026 retirement age and pension discount factor for early retirement benefits set by decree

Published 3 October 2025

Effective 1 January 2026, the normal retirement age and the sustainability factor (*fator de sustentabilidade*) used to calculate old-age pension amounts are amended. Both the statutory retirement age and the sustainability factor (or pension discount factor) affect the timing of employees' retirement and serve as indicators for employers' workforce planning and budgeting.

Normal retirement age

The normal retirement age under the social security regime is increased to 66 years and nine months, up from 66 years and seven months in 2025.

Each year, the normal retirement age for access to old-age retirement benefits varies and is based on what is referred to as the sustainability factor (*fator de sustentabilidade*). The sustainability factor is used to calculate early retirement pension amounts. It is a pension reduction factor that is equal to the average life expectancy of an employee at the age of 65 years in the year 2000, divided by the average life expectancy of an employee at 65 years of age in the year before retirement.

The discount factor

The discount factor used to calculate the amount of old-age pension in case of early retirement in 2026 is set at 0.8307.

Background

According to Section 3, Article 20 of Decree-Law No. 187/2007, of 10 May 2007, the normal age for access to old-age retirement benefits varies based on life expectancy at the age of 65 years reached between the second and third year prior to the start of the retirement.

The normal age to access old age old-age pension must be published by decree, two years in advance.

The Decree-Law provides for a sustainability factor for calculating social security old-age pensions, which depend on the change in life expectancy at the age of 65 years in the year 2000 (16.63 years) and at 65 years of age in the year before the start of retirement.

Life expectancy at the age of 65 years in 2024 (20.02 years) was estimated and published by the National Statistics Institute, allowing the government to set the 2025 sustainability factor, as well as the normal age for access to the old-age pension for the year 2026.

Underlying legislation

The normal retirement age applicable as of 1 January 2026 was introduced by Ministerial Decree No. 358/2024 establishing the normal age for accessing the old-age pension in 2026 (*Portaria n.º 358/2024/1 Determina a idade normal de acesso à pensão de velhice em 2026*), which was published in the Official Gazette (*Diário da República*) on 30 December 2024.

South Africa

Constitutional Court ruling adopts a unified parental leave, marking a significant stride toward gender equality

Published on 10 September 2025

On 3 October 2025, the Constitutional Court ruled that all parents of a new child are entitled to equal parental leave. This landmark ruling overturns provisions in existing legislation that favored mothers with four months of leave while granting fathers only 10 days. In its ruling, the Constitutional Court declared parts of the legislation unconstitutional, calling it discriminatory against fathers, and ruled that both parents may now share the granted leave based on their choosing.

The ruling emphasized the importance of shared parenting for child wellbeing, family dignity, and substantive equality. It applies equally to biological parents, adoptive parents, and commissioning parents in surrogacy arrangements, removing distinctions such as "maternity leave" in favor of a unified "parental leave" framework.

Although the Constitutional Court declared the invalidity of certain sections of the Basic Conditions of Employment Act (BCEA) and the Unemployment Insurance Act (UIA), the declaration of invalidity is suspended for a period of 36 months to allow Parliament the time needed for amending the laws, while an interim regime took immediate effect mandating new obligations on employers to facilitate flexible, non-discriminatory leave arrangements for all parents.

The interim regime’s shared leave entitlement, scope of leave eligibility, proof for non-biological parents, employment protection, and special provisions (birth mothers, stillbirth/miscarriage) are detailed below.

Shared parental leave entitlement

In its ruling, the Constitutional Court declared parts of the BCEA and the UIA unconstitutional, calling it discriminatory against fathers, and ruled that both parents may now share the granted leave based on their choosing.

Employers are required to grant parental leave based on parents' agreed apportionment, prioritizing birth mothers' needs for recovery where applicable. Parental leave is not an employer-paid leave, but is employment-protected, with employees entitled to return to the same or equivalent position.

Where both parents are employees, they share a total of four months and 10 consecutive days of parental leave, apportioned at their sole discretion — either concurrently, consecutively, or a combination. If parents cannot agree, the leave must be divided as equally as possible. A single parent employee (or the only employed parent in the relationship) is entitled to the full four months of leave.

Employers are required to treat all eligible employees equally, regardless of whether they are birth mothers, fathers, adoptive parents, or surrogacy commissioners. Failure to do so could expose employers to claims of unfair discrimination under the Employment Equity Act 55 of 1998.

Scope of eligibility

The ruling concerns parents of children under two years of age (with the age cap deemed arbitrary and subject to parliamentary review). It includes provisions for birth mothers to take leave for pre- and post-birth recovery, as well as leave in cases of stillbirth or third-trimester miscarriage. For adoption or surrogacy, employees must provide proof of parental rights according to the provisions of the Children's Act 38 of 2005.

Facilitating UIF claims and proof requirements

The ruling notes that UIF benefits remain unchanged under the interim regime. Employers must facilitate UIF claims by providing the necessary documentation (e.g., UI-2.7 forms), but this does not preclude employers from supplementing UIF benefits with additional payments. For non-biological parents, employers must rely on verifiable proof of parental status. For adoption or surrogacy, employees must provide proof of parental rights under the Children's Act 38 of 2005, such as court orders or affidavits.

Employer Actions

Effective immediately and for a duration of 36 months from the date of the ruling (i.e., 3 October 2028) employers must grant employment-protected parental leave based on parents' agreed apportionment, prioritizing birth mothers' needs for recovery where applicable. Parental leave is not an employer-paid leave.

Where both parents are employees, they share a total of four months and 10 consecutive days of parental leave, apportioned at their sole discretion. If parents cannot agree, the leave must be divided as equally as possible. A single parent employee (or the only employed parent in the relationship) is entitled to four months of leave.

Employers are advised to:

- Review employment contracts, HR handbooks, and leave policies to replace terms like "maternity leave" with "parental leave." Update to reflect shared apportionment rules and proof of parenthood requirements;
- Create a simple process for employees to submit co-parent leave requests (e.g., via employer letter or affidavit) to coordinate employer approvals and avoid overlaps;
- Develop and implement managerial training sessions on the new regime, emphasizing non-discrimination and equal treatment; and
- Develop and disseminate communication materials to inform all employees of the changes and their entitlements during the interim regime, highlighting gender equality and the work-life balance benefits of shared parenting and gender equity.

Underlying court ruling

The ruling, delivered by the constitutional Court of South Africa on 3 October 2025 in the case of Werner van Wyk and Others v Minister of Employment and Labour (CCT 308/23 & CCT 309/23) [2025] ZACC 20.

Spain

2026 statutory holidays set by Labor Directorate

Published 31 October 2025

On 28 October 2025, the Labor Directorate set the dates of employer-paid statutory holidays that must be observed in 2026 in Spain's 17 autonomous communities and the cities of Ceuta and Melilla.

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*).

Schedule of 2026 Statutory Holidays

Employees are entitled to 14 mandatory national statutory holidays, in addition to various regional and municipal holidays. The 2026 statutory holidays and their dates are indicated in the table below.

Holiday	2026 Date	Geographic Scope
New Year [1]	Thursday, 1 January	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
Epiphany [2]	Tuesday, 6 January	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
Day of Andalusia [3]	Saturday, 28 February	Andalusia
Balearic Islands Day [3]	Monday, 2 March	Balearic Islands
San José [2]	Thursday, 19 March	Galicia, Murcia, Regional Community of Navarra, Basque Country, and Valencian Community
Eid Fitr Festival [3]	Friday, 20 March	City of Melilla
Holy Thursday [2]	Thursday, 2 April	National (including Autonomous Communities, and Cities of Ceuta and Melilla) except for Catalonia and Valencian Community
Good Friday [1]	Friday, 3 April	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
Easter Monday [3]	Monday, 6 April	Balearic Islands, Castilla La Mancha, Catalonia, Regional Community of Navarra, Basque Country, Rioja, Valencian Community
Saint George Day/Aragón Day [3]	Thursday, 23 April	Aragon
Festival of Castilla and León [3]	Thursday, 23 April	Castilla and León
Labor Day [1]	Friday, 1 May	National (including Autonomous Communities, and Cities of Ceuta and Melilla)

Holiday	2026 Date	Geographic Scope
Festival of the Madrid Community [3]	Saturday, 2 May	Madrid Community
Feast of Sacrifice-Eidul Adha [3]	Wednesday, 27 May	City of Ceuta
Feast of Sacrifice-Aid Al Adha [3]	Wednesday, 27 May	City of Melilla
Canary Islands Day [3]	Saturday, 30 May	Canary Islands
Feast of Corpus Christi [3]	Thursday, 4 June	Castilla la Mancha
Rioja Day [3]	Tuesday, 9 June	Rioja
Murcia Day [3]	Tuesday, 9 June	Murcia
San Juan [3]	Wednesday, 24 June	Catalonia, Galicia, and Valencian Community
Santiago Apóstol/Galicia Day [2]	Saturday, 25 July	Galicia and Basque Country
Institution Day [3]	Tuesday, 28 July	Cantabria
Our Lady of Africa [3]	Wednesday, 5 August	City of Ceuta
Assumption [1]	Saturday, 15 August	National (including Autonomous Communities, and Cities of Ceuta and Melilla)
Ceuta Day [3]	Wednesday, 2 September	City of Ceuta
Asturias Day [3]	Tuesday, 8 September	Asturias
Extremadura Day [3]	Tuesday, 8 September	Estremadura
Catalonia National Day [3]	Friday, 11 September	Catalonia
Our Lady of Aparecida Day [3]	Tuesday, 15 September	Cantabria
Valencian Community Day [3]	Friday, 9 October	Valencian Community
National Day of Spain [1]	Monday, 12 October	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Day after All Saints [2]	Monday, 2 November	Andalusia, Aragón, Asturias, Canary Islands, Castilla La Mancha, Castilla and León, Estremadura, Madrid Community, and Community of Navarra
Monday following Constitution Day [2]	Monday, 7 December	Andalusia, Aragón, Asturias, Cantabria, Castilla and León, Estremadura, Madrid Community, Murcia, Rioja, and City of Melilla
Immaculate Conception [1]	Tuesday, 8 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)

Holiday	2026 Date	Geographic Scope
Christmas Day (1)	Friday, 25 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Saint Stephen's Day (3)	Saturday, 26 December	Catalonia and Balearic Islands

(1) Non-replaceable National Holiday
(2) National Holiday for which a substitution has not been exercised
(3) Autonomous Community Day

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 2026 statutory holiday dates.

Underlying legislation

The 2026 statutory holiday dates were set by the Resolution of 17 October 2025, issued by the General Directorate of Labor, which provides the list of 2026 statutory holidays (*Resolución de 17 de octubre de 2025, de la Dirección General de Trabajo, por la que se publica la relación de fiestas laborales para el año 2026*), which was published in the Official Journal (*Boletín Oficial del Estado*) on 28 October 2025.

Thailand

Bill to enhance working time, weekly rest days, and annual leave under parliamentary review

Published 2 October 2025

On 24 September 2025, the House of Representatives approved the Workers' Rights Bill at its first reading. The Bill would enhance weekly rest days, weekly working hours and, annual leaves to improve employment conditions.

The bill is currently under review by a by a special committee and awaits further readings in the House of Representatives.

The bill would amend the Labor Protection Act B.E. 2541 (พระราชบัญญัติคุ้มครองแรงงาน), and its key provisions are outlined below.

Reduction in maximum weekly working time

The provisions of the Bill would set maximum weekly working time to 40 hours (down from currently 48 hours per week), except for work that may be hazardous to health and safety as specified in the Ministerial Regulations, which could not exceed 35 hours per week.

Currently, Section 23 of the Labor Protection Act specifies that for work deemed hazardous to health and safety — as defined by Ministerial Regulations, normal working hours must not exceed seven hours per day or 42 hours per week. Overtime is prohibited for such work to protect employee well-being.

Increase in paid annual leave days

The Bill would entitle employees who have 120 continuous days of service to a minimum of 10 working days of employer-paid annual leave.

Currently, employees must have worked continuously for one year to be entitled a minimum of six working days of employer-paid annual leave.

Doubling weekly rest days

The provisions of the Bill would entitle employees to at least two weekly rest days (instead of currently one day), with no more than five consecutive working days between rest days.

Underlying Bill

The changes are proposed under the Workers' Rights Bill, or the Draft Amendment to Enhance Workers' Rights, focusing on reduced working hours to no more than 40 hours per week, increased annual leave, and weekly rest days (ร่างแก้ไขเพิ่มเติมเพื่อยกระดับสิทธิผู้ใช้แรงงาน โดยกำหนดเวลาทำงานไม่เกิน 40 ชั่วโมงต่อสัปดาห์ และเพิ่มวันลาพักร้อน).

Thailand

Bill to introduce menstrual leave, caregivers leave, and breastfeeding breaks

Published 9 October 2025

On 24 September 2025, the House of Representatives approved the Workers' Quality of Life Bill at a first reading. The Bill would introduce menstrual leave, caregivers leave, and breastfeeding breaks.

In line with the Bill's focus on convenience without imposing related wage burden on employers, as confirmed in parliamentary discussions and legal analyses during its first reading approval, the bill does not require the caregiving and menstrual leaves to be employer-paid. They would be provided as unpaid, but as employment-protected leaves that cannot be deducted from employees' existing statutory paid leave entitlements.

The bill is currently under review by a 27-member special committee and awaits further readings in the House of Representatives.

The bill would amend the Labor Protection Act B.E. 2541 (พระราชบัญญัติคุ้มครองแรงงาน), and its key provisions are outlined below.

Menstrual leave

The Bill would entitle female employees to unpaid employment-protected menstrual leave, not exceeding three days per month, without it being considered as sick leave, annual leave, or other statutory leave entitlements.

Caregiving leave

Employees would be entitled to take employment-protected unpaid leave to care for family members or close relatives, not exceeding 15 working days per year. In the case of leave of five working days or more, the employer may require the employee to present a medical certificate or death certificate of the individual being cared for.

Breastfeeding breaks

Under the provisions of the Bill, employers would be required to facilitate breastfeeding at work by providing appropriate facilities and the necessary equipment to enable employees to breastfeed or express breast milk at work.

The requirement would apply to workplaces with 10 or more employees (consistent with existing maternity protection rules).

Breastfeeding employees would be entitled to at least two 30-minute breaks over any eight-hour period of work, for at least one year after childbirth. The breaks would be employer-paid at the employee's regular wage.

Non-discrimination in the workplace

The Bill would reinforce the already existing Constitutional provisions of non-discrimination in the workplace by amending current legislation to require that employers treat employees equally without any discrimination based on disability, gender, religion, beliefs, or political opinion.

Current legislation only requires employers to treat both male and female employees equally.

Underlying Bill

Bill on Workers' Quality of Life, or the Draft Amendment to Promote Workplace Equality and Quality of Life for Workers (ร่างแก้ไขเพิ่มเติมเพื่อส่งเสริมความเท่าเทียมในที่ทำงานและยกระดับคุณภาพชีวิตผู้ใช้แรงงาน).

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