

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

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Australia

Enforceable employment-protected right to disconnect introduced by law

Published 28 February 2024

Effective 26 August 2024 (6 months after Royal Assent of the underlying legislation), the right to disconnect will provide employees with a new enforceable employment-protected right to refuse to monitor, read or respond to contact (or attempted contact) from an employer or a third party outside of their ordinary working hours, unless such refusal is unreasonable.

These provisions have been introduced by the [Fair Work Legislation Amendment \(Closing Loopholes No. 2\) Act 2024](#), and commence on 26 August 2024, but do not apply to an employer that is a small business employer on commencement, or to an employee of such an employer, until 12 months after commencement, i.e., 27 February 2025.

The amending Act empowers The Fair Works Commission (FWC) to resolve disputes between an employer and an employee regarding the right to disconnect.

Determining “unreasonable” employee refusals

The new provisions of the law do not limit factors that would determine when an employee refusal is unreasonable but provide a list of matters that need to be considered. More specifically, Schedule I Part 8 Division 6.A.3 of the amending Act states that the following must be considered:

- the reason for the contact or attempted contact;
- how the contact or attempted contact is made and the level of disruption the contact or attempted contact causes the employee;
- the extent to which the employee is compensated (including non-monetary compensation):
 - to remain available to perform work during the period in which the contact or attempted contact is made; or
 - for working additional hours outside of the employee's ordinary hours of work;
- the nature of the employee's role and the employee's level of responsibility;
- the employee's personal circumstances (including family or caring responsibilities).

Existing modern awards

The new right to disconnect applies in relation to a modern award that is in operation on or after 26 August 2024 (i.e., commencement date), regardless of whether the award was made before that date.

However, a modern award is not invalid on or after commencement simply because it does not include a right to disconnect provision.

Dispute resolution provisions

Schedule 1 Part 8 Subdivision B of the amending Act provides for resolution of disputes between employers and employees about the right to disconnect.

In the first instance, the employer and the employee must attempt to resolve the dispute at the workplace level by discussions between themselves.

If discussions at the workplace level do not resolve the dispute, the employer or the employee may apply for the FWC to issue an order that the employee stop refusing contact or that the employer stop taking certain actions (e.g., disciplinary actions); or to otherwise resolve the dispute.

Employer Actions

Starting 26 August 2024, employers must respect their employees' right to refuse to monitor, read or respond to contact (or attempted contact) from an employer or a third party outside of their ordinary working hours, unless such refusal is unreasonable.

Employers, especially those working across different time-zones, are advised to introduce or update existing working hour policies to unambiguously articulate expectations and compensations (including non-monetary compensations) for work that is required outside of an employee's normal working hours.

Underlying legislation

[Fair Work Legislation Amendment \(Closing Loopholes No. 2\) Act 2024](#), which amends the Fair Work Act 2009, received Royal Assent on 26 February 2024, and was published in the Federal Register of Legislation on 27 February 2024.

Canada

British Columbia to launch fertility treatment program

Published 25 February 2024

On 22 February 2024, in a [news release](#) British Columbia announced its Proposed Budget 2024 and its Three-Year [Budget and Fiscal Plan 2024/25 – 2026/27](#).

According to the announcement, starting on 1 April 2025, treatment and medication for one cycle of in-vitro fertilization (IVF) will be made available at no charge.

The new publicly-funded IVF program would create more equitable access for people seeking IVF and would reduce barriers for those who may not otherwise be able to access fertility services.

The development of the publicly-funded IVF program would be led by an expert clinical group that would consider age, service-delivery alternatives, and care routes. The process would start with fertility testing by an individual's health-care provider to determine if IVF is an appropriate course of action.

The government has not provided estimates of the number of individuals who would seek treatment through the program, but the proposed budget allocated to the planned program would cover around 4,000 rounds of IVF treatment annually, given the current costs of the treatment.

British Columbia's Proposed 2024 Budget includes measures to offset the impact of inflation

Published 25 February 2024

On 22 February 2024, British Columbia (B.C.) announced its Proposed Budget 2024 in a [news release](#). The Proposed budget includes amendments aimed at offsetting the impact of inflation on businesses and households, including changes to the Employer Health Tax (EHT) thresholds and rates.

If approved the measures detailed below would be retroactively effective, as of 1 January 2024.

Employer Health Tax

The Proposed Budget 2024 would double the EHT exemption threshold from currently CAD 500,000 to CAD 1 million to support small and growing employers with the impacts of inflation and labor shortages.

The EHT is an annual tax on an employer's B.C. remuneration paid to employees and former employees in a calendar year. The EHT came into effect 1 January 2019. Employers with B.C. with a payroll amount that is greater than the exemption amount in a calendar year must register for the employer health tax.

If the Proposed Budget 2024 is approved, 90% of employers operating in British Columbia would be exempt from the EHT, representing an aggregate annual savings of CAD 100 million.

- Employers with a payroll amount ranging between CAD 1 million and CAD 1.5 million would continue to be partially exempt. The applicable tax rate would be 5.85% of payroll.
- Employers with a payroll amount above CAD 1,500,000, would be subject to an unchanged EHT tax rate of 1.95%.

Currently,

- Employers with B.C. payroll of CAD 500,000 or less are exempt from the EHT.
- Employers with a payroll amount that is between CAD 500,000.01 and CAD 1.5 million pay a reduced EHT that is calculated according to the following formula: $2.925\% \times (B.C. \text{ payroll amount} - CAD 500,000)$.
- Employers with a payroll amount that is greater than CAD 1.5 million pay an EHT that is calculated according to the following formula: $1.95\% \times \text{total B.C. payroll amount}$.

Other proposed inflation-related measures

Other inflation-related measures affecting businesses, individuals, and households are provided for by the Proposed 2024 Budget. These include:

- More B.C. families with children would receive assistance with expenses. Families would experience a 25% increase in monthly B.C. Family Benefit, with CAD 248 million for a one-year B.C. Family Benefit Bonus, starting in July 2024.
 - A family of four would receive up to CAD 2,850 per year, and with the bonus would receive up to CAD 3,563.

- A single parent with one child would receive up to CAD 2,250 and with the bonus would receive up to CAD 2,688 per year.
- On average, families would receive an additional CAD 445 per year.
- Approximately 66,000 more families or 25% more families, would receive the benefit and the bonus in 2024. A total of 340,000 families would benefit during the 12-month period.
- A one-time, year-long B.C. Electricity Affordability Credit.
 - Households would save an average of CAD 100 on their electricity bills, depending on their annual usage.
 - Commercial and industrial customers would also receive savings of up to 4.6% of their electricity expenses. The average small business is estimated to save CAD 400 over the course of the year.
 - Individuals and businesses would see the credit on each monthly bill starting in April 2024.
- Individuals and families would also see an increase to their quarterly Climate Action Tax Credit payments.
 - All revenues from the carbon tax increase would be directed to the Climate Action Tax Credit.
 - If a family of four received CAD 890 last year, they would receive CAD 1,005, and an individual that received CAD 447 last year would receive CAD 504, starting in July 2024.
 - The number of individuals receiving the credit increases annually. The goal is to reach 80% of households in B.C. by 2030.
 - A majority of British Columbians are expected to receive more through the enhanced credit than they pay in carbon tax by 2030.

Proposed 2024 Budget

[Bill 3 – 2024, Budget Measures Implementation Act, 2024](#)

Resources

[British Columbia's Three-Year Budget and Fiscal Plan 2024/25 – 2026/27](#) (includes economic outlook, revenues, spending, tax measures, and forecasting risks and assumptions).

Quebec's actuarial assumptions for 2024 DB plan valuations updated

Published 25 February 2024

On 16 February 2024, *Retraite Québec* updated its actuarial assumptions and methods for defined benefit (DB) pension plans.

The change pertains to the actuarial assumptions and methods applicable to actuarial valuations of supplemental DB pension plans after 31 December 2023, but before 31 December 2024.

Specifically, the change consists of a reduction in the maximum interest rate assumption to 6.5%, down from previously 6.75%. *Retraite Québec* expects the interest rate assumption of actuarial valuations after 31 December 2023 to be based on the best estimate of the rate of return on investments (including the effects of rebalancing and diversification) that does not exceed 6.50%.

This limit applies to plans with investment policies that provide for 50% of plan investments that are fixed-income investments. According to [Section 60.8 of the Regulation respecting supplemental pension plans](#), up to 50% of the assets invested in infrastructure or in immovables (real estate) can be considered fixed-income investments. Investments in stock market securities are excluded.

Retraite Québec provides instructions designed to help actuaries make actuarial assumptions and choose methods for determining the value of pension plan commitments on a going-concern basis and may request explanations from actuaries who use assumptions that deviate from its prescribed instructions.

Resources

Retraite Québec

- [Actuarial assumptions and methods](#)
- [Press Release of 16 February 2024](#)

Denmark

Parliament considering 13 weeks of leave for each parent in all cases of multiple births or adoptions

Published 28 February 2024

On 17 January 2024, a bill to amend the Act on Maternity Leave and Maternity Benefits ([Lov om ret til orlov og dagpenge ved barsel](#)) was submitted to Parliament by the Ministry of Employment. If the Bill is adopted by Parliament, its amendments will enter into effect, as from 1 May 2024, and the new provisions would apply to parents who have two or more children born or adopted on the same day, on or after 1 May 2024.

The Bill proposes that parents who have two or more children born from the same birth, be entitled to 13 additional weeks of leave each, 26 weeks in total, with social benefits. Currently, similar leave and related social benefits already exist for parents who have three or more children simultaneously, but not for twins.

The proposed entitlements were approved as part of the 2023 Finance Act ([Finansloven for 2023](#)) adopted by Parliament on 16 May 2023. However, the corresponding bill that would implement the announced details of the change is expected to be submitted to Parliament in January 2024.

Key provisions of the Bill

The main provisions of the Bill are as follows:

- The leave and related social allowance entitlement would apply to all parents, including employees, self-employed individuals, and unemployed individuals.
- The new rules would apply to children born or adopted, on or after 1 May 2024.
- The leave entitlement would be 13 weeks per parent (including adopting parents) with the right to maternity allowance during the leave.
- The additional weeks would not be transferable between the parents.
- The additional leave would have to be taken within one year of the birth or reception of the children.
- Single parents of twins (or multiple births or adoption) would be entitled to 13 additional weeks of leave, which would have to be taken within a year.
- Single parents would have the opportunity to apply for an extra 13 weeks of leave to be used by a specified close family member, bringing their total entitlement to 26 weeks.
- A legal parent can transfer the extra 13 weeks of leave and related social allowance entitlement to a social parent (*social forælder*), but not to another legal parent. A social parent is an individual who:
 - Is married to the legal parent of a child;
 - Lives with the legal parent;
 - Is a known donor with a parent-like relationship with the child; or
 - Is married to and/or lives with the known donor who has a parental-like relationship with the child.

- In the case of twins, if one child is stillborn, according to existing legislation both parents would be entitled to 26 weeks of bereavement leave in connection with the death of one child. In this case, the parents would not be entitled to the additional 13 weeks of leave for twins.
- If one of the children dies after birth, the legal parents would retain the extra 13 weeks of leave entitlement, irrespective of the fact that both parents will also be entitled to 26 weeks of bereavement leave in connection with the death of one of the children.
- The above rules would also apply to parents who have three or more children at the same time. Currently, parents of triplets or quadruplets born on or after 1 January 2023 are entitled to 26 weeks of extra leave with social benefits. The weeks of leave can be shared between the parents and must be taken within 18 months of the birth. The new rules on leave for parents of twins (once in force) would replace the above rules on leave for parents of triplets and quadruplets, born on or after 1 May 2024.

Proposed legislation

Bill for amending the Maternity Act ([Forslag til lov om ændring af barselsloven](#)) has gone through a first reading by Parliament 1 February 2024, and the Employment Committee's Report was submitted on 28 February 2024.

Legislative process

On 16 May 2023, the government's 2023 Finance Act, was adopted by Parliament with a five-month delay due to disruption to policy makers' calendar caused by the November 2022 general elections.

The 2023 Finance Act, among its numerous measures, entitles parent of twins to a combined 26 weeks of extra leave with maternity benefits.

The government has carried out discussions and reached an agreement on the implementation measures of the 2023 Finance Act. The Agreement on the Implementation of the 2023 Finance Act was published on 24 April 2023.

The first reading of the Bill by Parliament took place 1 February 2024, and the Employment Committee's Report was submitted on 28 February 2024.

The second and third readings of the Bill by Parliament are scheduled for 14 March 2024, and 19 March 2024, respectively.

Germany

Ordinance regulates pension funds' connection to the Central Office for Digital Pension Overview

Published 15 February 2024

Effective 6 February 2024, pension funds must connect to the Central Office for Digital Pension Overview (*Zentrale Stelle für die Digitale Rentenübersicht - ZfDR*) according to procedures and deadlines spelled out in the Pension Overview Connection Ordinance ([Rentenübersichtsanbindungsverordnung – RentÜAV](#)).

Since June 2023, individuals' pension benefit entitlements from statutory and/or occupational pension plans have been accessible online via the [Digital Pension Overview portal](#).

The connection of as many pension institutions as possible is a prerequisite for the online system to provide a complete overview of an individual's retirement benefits. The Ordinance was issued to regulate connection procedures and to set interim compliance deadlines for pension plans' mandatory connection via the ZfDR, by 31 December 2024.

Pension funds concerned by the mandate

In accordance with the Pension Overview Act ([Rentenübersichtsgesetz – RentÜG](#)), only those pension funds that are required to send annual status reports or pension information to their members are affected by the requirements of the Ordinance. This includes all second pillar pension funds.

Connection procedures and deadlines

The connection procedures and deadlines outlined in the Ordinance are as follows:

- By 31 March 2024, pension funds must register with the ZfDR, and must state their number of pension benefit entitlements.
- By 30 September 2024, pension funds must have created an operating data-exchange-ready interface with the ZfDR. Pension funds must notify the ZfDR if their interface is operational prior to the deadline of 30 September 2024.

The functioning of data exchange between pension fund interfaces and the ZfDR will be tested according to appointments set by the ZfDR. The appointments will be prioritized based on each funds' number of pension benefit entitlements (in descending order). All testing will be carried out before 31 December 2024.

Third pillar pension plan providers that exceed the threshold of 1,000 pension benefit entitlements after March 31, 2024, must immediately register with ZfDR, and create an operating data-exchange ready interface within six months of their registration.

Employer Actions

Employers must ensure that their pension fund administrators comply with the following connection requirements and deadlines:

- Register with and provide their number of pension benefit entitlements to the ZfDR, by 31 March 2024; and
- Create an operating data-exchange ready interface with the ZfDR, by 30 September 2024.

Underlying legislation

The Ordinance Regulating the Deadline for the Mandatory Connection of Pension Funds and the Connection Procedure to the Central Office for the Digital Pension Overview, dated 31 January 2024 ([Verordnung zur Regelung des Stichtags zur verpflichtenden Anbindung der Vorsorgeeinrichtungen und des Anbindungsverfahrens an die Zentrale Stelle für die Digitale Rentenübersicht Vom 31. Januar 2024](#)) was published in the Official Journal (*Bundesgesetzblatt*) on 5 February 2024.

Resources

Digital Pension Overview ([Online-Portal Digitale Rentenübersicht](#))

Hong Kong

Government to relax continuous contract requirement entitling more employees to a range of rights and benefits

Published 6 January 2024

On 1 February 2024, a government [press release](#) announced that the “continuous contract” requirement, frequently referred to as the “418 requirement”, would be relaxed. Continuous contracts entitle employees to a range of rights and benefits. The amendments would entitle an increased number of employees with shorter working hours to enhanced employment rights and benefits.

The announcement followed a consensus reached by the Labor Advisory Board (LAB) – a tripartite consultative body comprising representatives of employees and employers to advise the Commissioner for Labor.

Currently, under the provisions of the [Employment Ordinance](#), working under a continuous contract, i.e., employees working at least 18 hours per week for the same employer for at least four weeks, are entitled (provided they are eligible) to certain rights and benefits, e.g., paid sick leave, paid annual leave, employment protection).

The continuous contract requirement would be relaxed to include employees working at least 68 hours over a 4-weeks period for the same employer.

Specifically, the amended requirement would:

- aggregate the required working hours over four weeks, as opposed to currently one week; and
- set the four-week minimum working hours threshold at 68 hours, which is four hours less than a total of 72 hours (i.e., four times 18 hours) of work currently required over a four-week period.

Entitlements of employees under a continuous contract

Under the current provisions of the Employment Ordinance, an employee who has been employed continuously by the same employer for four weeks or more, with at least 18 hours worked per week, is regarded as being employed under a continuous contract.

An employee, who is employed under a continuous contract and meets the eligibility criteria stated in the Employment Ordinance, is entitled to:

- Rest day
- Statutory holiday pay after 3-month of continuous employment
- Paid annual leave after 12-month of continuous contract
- Sickness allowance
- Maternity leave

- Paternity leave
- Severance payment
- Long service payment
- Employment protection

Prior actions to consider

The announced amendments, for which a draft legislation is pending, would potentially entitle a larger number of part-time or casual employees to a wide range of rights and benefits. This in turn would translate into new obligations and expenses for employers.

Employers should stay abreast of developments as more information is released.

In anticipation of the announced changes, employers can be one step ahead by optimizing the structure of their workforce and reviewing employment contract templates to ensure alignment with business needs and foreseeable budget constraints.

Useful resources

[Labour Rights under Different Employment Patterns](#)

India

Karnataka Compulsory Gratuity Insurance Rules in force

Published 20 February 2024

Section 4-A of the [Payment of Gratuity Act, 1972](#), mandates that from the date and in accordance with implementation rules established by the appropriate government, employers must acquire insurance to cover their gratuity payment liability, and apply for registration with the Controlling Authority within 30 days from obtaining the insurance.

On 10 January 2024, the government of Karnataka published the [Karnataka Compulsory Gratuity Insurance Rules, 2024](#) in the Official Gazette, and the Rules came into force immediately upon their publication.

New employers are required to acquire a valid insurance policy within 30 days from the date on which the Rules become applicable to the establishment (Rule 3 paragraph 1).

In the case of existing employers, the provisions of the Karnataka Compulsory Gratuity Insurance Rules come into effect 60 days from the entry into force date (Rule 3 paragraph 2).

The key provisions of the Rules and the affected employers are summarized below.

Affected employers

The Payment of Gratuity Act, 1972 applies to employers having or having had 10 or more employees on any day of the preceding 12 months.

The Karnataka Compulsory Gratuity Insurance Rules apply to employers falling under the Karnataka jurisdiction, i.e., those operating exclusively in Karnataka. According to the provisions of the Payment of Gratuity Act, 1972, employers with branches operating in more than one State are governed under the authority of the Central Government.

Karnataka Compulsory Gratuity Insurance Rules exempt certain employers from the mandatory gratuity insurance acquisition obligation. Specifically, Rule 7 provides that employers with an already established and approved gratuity fund who wish to continue with their existing arrangement, as well as those with 500 or more employees who establish an approved gratuity fund, may apply to continue with such arrangements, provided the existing or established approved gratuity fund covers the entire liability for all the employees of the establishment, and the employer registers a gratuity trust with five (but not an equal number of) representatives of employers and employees with the registration authority provided for by the [Indian Trust Act, 1882](#).

Mandatory insurance policy

According to Rule 3 paragraph 2, existing affected employers have until 10 March 2024 (i.e., 60 days from the date of entry into force of the Rules) to obtain a valid insurance policy from the Life Insurance Corporation of India or any other insurance company, to cover payments of their gratuity liability.

Registration

According to the Payment of Gratuity Act, 1972, affected employers are required to apply to register the establishment with the Controlling Authority within 30 days of acquiring a valid insurance policy.

Additionally, according to Rule 5 paragraph 2 of the Karnataka Compulsory Gratuity Insurance Rules, any changes in the details of insured employees or policies or any other pertinent information, must be provided to the Controlling Authority.

Premium payments and intimation

According to Rule 3 paragraph 3, affected employers must ensure:

- that the payment of premiums to the insurance company is made before the insurance policy lapses; and that
- the timely and periodic renewal of the policy is intimated to the Controlling Authority within 15 days of the policy renewal.

Employer Actions

Employers exclusively operating in Karnataka must comply with the provisions of the new Rules. Key actions for employers include:

- Obtain a valid insurance policy by 10 March 2024, and
- Apply for registration with the Controlling Authority within 30 days from obtaining the insurance policy.

Employers already operating an approved Gratuity Trust, may apply to continue with the existing Gratuity Trust, provided the gratuity fund covers the entire liability of all the employees of the establishment.

Employers engaging 500 or more employees have the option to establish an approved Gratuity Trust. Rule 7 spells out the conditions required for a Gratuity Trust to qualify as Approved Gratuity Fund.

Other employer obligations, such as timely payment of premiums and policy renewals apply.

Netherlands

CO2 registration and data reporting for work-related personal mobility enters into effect after two postponements

Published 27 February 2024

Effective 1 July 2024, employers with 100 employees or more are subject to mandatory CO2 registration and must annually report certain indicators on employees' business and commuting trips in the Netherlands.

Annual CO2 reporting

In principle, the reported data relates to employee commute or business travel that is compensated by the employer or for which the employer provides the employee a vehicle or transport ticket.

Employers must annually report the total number of kilometers traveled, the means of transport, and the type of fuel used. The actual CO2 emissions is then automatically calculated.

The reporting start date was first postponed by one year to 1 January 2024, and then again by six months to 1 July 2024 while allowing employers to start reporting earlier. For this reason, employers may report data corresponding to the entire year in 2024, or for the last six months of 2024 only. Employers must provide this information no later than 30 June of the following calendar year. So, the 2024 data must be reported no later than 30 June 2025.

The government has published guidelines for data collection on work-related personal mobility, and a Manual on Getting started with the online form for the reporting obligation for work-related personal mobility (WPM). Both these documents are linked under the Resources section below.

There is currently no mandatory employer-specific CO2 emissions standard, but a collective government set goal to achieve a CO2 emissions reduction of 1.5 megatons by 2030.

Employer Actions

By 1 July 2024, employers with 100 employees or more must ensure they are registered for their mandatory CO2 reporting obligation on work-related personal mobility via the designated [government portal](#).

For the year 2024, employers may submit data for the entire year or for the last six months of 2024. This data must be submitted by 30 June 2025 at the latest.

This reporting will likely represent an additional administrative burden for employers, in that they must now track trips for which employees receive financial compensation or for which a vehicle or transport ticket is provided to them. The report must provide the annual number of kilometers, the means of transport and the type of fuel utilized.

Underlying legislation

The CO2 reporting obligation was introduced by the Decree of 3 April 2023 amending the Environmental Management Activities Decree and the Environmental Law Decree in connection with the update of the energy saving obligation ([Besluit tot wijziging van het Activiteitenbesluit milieubeheer en het Besluit omgevingsrecht in verband met de actualisatie van de energiebesparingsplicht](#)), which was published in the Official Journal (*Staatsblad*) on 5 April 2023.

Resources

- Guidelines for data collection on work-related personal mobility (*Gegevensverzameling werkgebonden personenmobiliteit*) – In Dutch
- Getting started with the online form for the reporting obligation for work-related personal mobility (*Aan de slag met het online formulier voor de rapportageverplichting werkgebonden personenmobiliteit (WPM)*) – In Dutch
- Government Portal for submitting data on employees' business and commuting trips – In Dutch

South Korea

Parental leave social benefits enhanced to further incentivize co-parenting

Published 16 February 2024

On 31 December 2023, in a press release, the Ministry of Employment and Labor announced changes coming into effect in 2024 ([고용노동부, 2024년부터 이렇게 달라집니다](#)). The changes included enhancements to parental leave benefits aimed at further incentivizing co-parenting.

Specifically, starting 1 January 2024, a new "6+6 System" applies if both parents take leave when their child(ren) is under the age of 18 months, instead of the previous "3+3 System" that applied in 2023. Meaning, parents will receive social employment insurance benefits equal to their regular pay (up to a ceiling) for six months, instead of previously three months (among other enhancements).

The measure is to address the government's low birth rate strategy – Creating a social environment where marriage, childbirth, co-parenting and the shared-care culture are incentivized ([결혼·출산·양육이 행복한 선택이 될 수 있는 사회 환경 조성](#)). The strategy was announced by the Presidential Committee on Low Birth Rate and Aging Society on 28 March 2023.

For employers, the enhanced incentives are likely to translate into increased use of parental leave by both male and female employees.

The changes were introduced by an Enforcement Decree amending the Employment Insurance Act, namely, [Presidential Decree No. 34048, of 26 December 2023](#).

Parental leave system

Parents are each entitled to one year of non-transferable basic parental leave. Employers are not required to pay wages during parental leave. However, eligible parents are entitled to benefits paid by social Employment Insurance (EI) during their leave. When an employee with a child under the age of eight years (or up to the second year in primary school) takes parental leave, 80% of their pay (up to KRW 1.5 million per month) is paid for up to one year, including during the first three months.

The 3+3 parental leave system

Under the previous 3+3 System, when parents took parental leave at the same time or sequentially for a child under the age of 12 months, each parent's EI benefit was increased during the first three months from ordinarily 80% under the basic parental leave system, to 100% of pay up to a ceiling that gradually increased with each additional month of leave drawn simultaneously by both parents. These ceilings were KRW 2 million for first month, KRW 2.5 million for the second month, and KRW 3 million for the third month.

The new 6+6 parental leave system

Under the enhanced 6+6 parental leave system, when parents use parental leave simultaneously or sequentially within 18 months of their child's birth, the amount of parental leave benefits paid to each parent is increased for the first 6 months, and the upper limit is also gradually increased.

The Enforcement Decree partially amending the Employment Insurance Act increased EI benefits for the first six months if both parents take parental leave for more than three months, providing each parent with 100% of pay for the first six months, up to a ceiling that gradually increases (in KRW 500,000 increments per month), from KRW 2 million for the first month to KRW 4.5 million per month for the sixth month.

Underlying legislation

Enforcement Decree of the Employment Insurance Act [Enforced January 1, 2024] [Presidential Decree No. 34048, of 26 December 2023, partially revised] ([고용보험법 시행령 \[시행 2024. 1. 1.\] \[대통령령 제34048호, 2023. 12. 26., 일부개정\]](#)).

United Arab Emirates

Employees may claim unpaid dues even after signing an 'All Dues Paid' document

Published 19 February 2024

Effective 1 January 2024, according to [Federal Decree Law No. 20 of 2023 Amending Certain Provisions of Federal Decree Law No. 33 of 2021 Regarding the Regulation of Employment Relationships](#), the Ministry of Human Resources and Emiratization (MoHRE) has been granted the authority to resolve certain employment disputes.

Specifically, MoHRE can now render a final judgement on any dispute if the value of the claim does not exceed AED 50,000, or if a dispute is about non-compliance by either party with a previous amicable settlement decision issued by MoHRE, irrespective of the claimed amount.

Cases not settled by MoHRE within two weeks, are resolved by the competent court according to UAE legislation. Dissatisfied parties retain the right to challenge a MoHRE resolution by filing a claim with the competent Court of Appeal within 15 working days.

This empowerment of MoHRE is significant in that it allows for rapid resolution of conflicts and reducing the need for prolonged and costly legal disputes.

According to Article 53 of the [Federal Decree-Law no. 33 of 2021](#), an employer must pay full-time employees all due end-of-service benefits within 14 days, after their contract has ended.

To ensure that employee rights are not just documented but are in effect also actionable and enforceable, MoHRE has stated that employees retain the right to file claims against their employers for unpaid end-of-service gratuities, overtime, or other benefits, even when they have acknowledged receipt of all dues in writing.

On 16 February 2024, MoHRE organized an awareness workshop on the procedures filing claims and settling labor disputes for several private-sector companies and media outlets.

The processing by MoHRE of claims will be fact-based and entail a comprehensive inquiry into each case, scrutinizing evidence like bank statements and other pertinent documents to determine whether an employer has in fact met its payable end-of-service benefits vis a vis the employee.

At the workshop, a MoHRE researcher stated:

- "If an employee signs a document saying, 'all dues paid' and does not receive his end-of-service gratuity or overtime or benefits, he can still approach the Ministry and file a case"; and separately,
- "We do realise that sometimes the employee is forced to sign the document due to pressure by the company or without knowing what is written in the document."

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.

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