Alliant

Alliant Global Services

Global Knowledge Center — Legal & Regulatory Updates

June 2026



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Australia

Mileage allowance for use of a personal vehicle for business purposes increases

Published 7 June 2026

Effective 1 July 2026, the maximum tax-exempt mileage allowance paid by an employer to an employee for the use of a personal vehicle for business purposes increases from AUD 0.88 to AUD 0.91 per kilometer (Km).

Maximum tax-exempt allowance

The maximum tax-exempt allowance amount is the number of work-related kilometers travelled by an employee using their personal vehicle multiplied by the per kilometer allowance set by the ATO for that income year.

Amounts paid to employees in excess of the maximum tax-exempt amount are considered taxable income, unless the employee provides:

- Receipts for fuel and oil expenses, or a record of a reasonable estimate of these expenses based on the odometer readings for the start and end of the period for which expenses are being claimed.
- Receipts for other vehicle expenses, such as registration fees, insurance premiums, lease payments, fuel, maintenance, repairs, and loan interest charges.
- A record of the purchase price of the vehicle and the formula applied for the vehicle depreciation claim, including the effective life and depreciation method used.

It is worth noting that an annual maximum of 5,000 Km applies per vehicle. Evidence of the number of kilometers is not required.

The mileage allowance is deemed to include all vehicle-related expenses and depreciation, e.g., registration fees, fuel, maintenance, parking, toll, and insurance.

Expenses related to a vehicle used under a salary sacrifice or novated lease arrangement cannot be counted towards a mileage allowance. In this situation the vehicle is generally leased by the employer, who typically pays most vehicle-related expenses and claims deductions from corporate income tax. The employee can, however, claim additional expenses such as tolls or parking costs related to work-related mileage.

Employer Actions

Starting 1 July 2026, employers must ensure that allowances paid to employees for the use of their personal vehicle for work purposes do not exceed the number of work-related kilometers travelled by an employee times AUD 0.91.

Amounts paid to employees in excess of the maximum tax-exempt amount are considered taxable income, unless the employee can document that the actual expenses incurred exceed the maximum allowance amount.

Official Source

The maximum tax-exempt amount is annually adjusted by the Australian Tax Office (ATO), Fringe benefits tax (FBT) calculation rates for motor vehicles, published 1 April 2026.

Resource

ATO: Motor vehicles used by your employees

Belgium

New maximum per kWh reimbursement rates for home charging of a company vehicle apply

Published 15 June 2026

Effective 1 July 2026, the maximum per kilowatt-hour (kWh) reimbursement for expenses incurred by employees who charge a company vehicle at home decreases across all three regions.

As a reminder, for income tax and social contribution calculation purposes, the reimbursements for expenses corresponding to at-home charging of a company vehicle are not part of the flat-rate in-kind benefit assessment of the employee's use of the vehicle for personal purposes, but rather a distinct benefit unless certain conditions are met, e.g., actual per kWh electricity expenses incurred by the employee are reimbursed.

In this regard, an employer is allowed to use a per kWh fixed amount as a proxy for the actual electricity cost incurred by an employee, provided it does not exceed the Electricity and Gas Regulatory Commission (*Commission de Régulation de l'Électricité et du Gaz*) regional rates, or CREG regional rates.

Maximum CREG rates per kWh

The data needed to calculate regional allowances for the third quarter of 2026 is now available. The corresponding circular is pending publication. Maximum regional per kWh CREG rates applicable as of 1 July 2026, are as follows:

- Brussels Capital Region: EUR 37.19 (up from previously EUR 35.55)
- Flanders Region: EUR 32.22 (up from previously EUR 31.91)
- Walloon Region: EUR 37.83 (up from previously EUR 36.36)

An employee can be reimbursed for electricity expenses up to the applicable regional per kWh CREG rate based on the employee's place of residence.

Alternatively, the employer can disregard employees' place of residence and reimburse up to the lowest regional CREG rate. In this case, the regional rate ceiling applies across all quarters for the calendar year.

Underlying legislation

The per kWh regional rate adjustments were introduced by the Circular 2025/C/60 on the reimbursement of electricity costs by the employer for charging a company vehicle at home – maximum fixed amount per kWh – fourth quarter 2025 (*Circulaire 2025/C/60 relative au remboursement des frais d'électricité par l'employeur pour la recharge à domicile d'une voiture d'entreprise – montant fixe maximal par kWh – quatrième trimestre 2025*), published by the Ministry of Finance on 18 September 2025.

Other relevant legislation includes:

- Circular 2024/C/77 of 5 December 2024 on the reimbursement of electricity costs by the employer for the home charging of a company vehicle (*Circulaire 2024/C/77 du 5 décembre 2024 relative au remboursement des frais d'électricité par l'employeur pour la recharge à domicile d'une voiture d'entreprise*), which was published by the Ministry of Finance on 5 December 2024.
- National Social Security Office Interim Instruction of 9 January 2025 (Instruction ONSS intérimaire « Remboursement des frais d'électricité pour la recharge d'une voiture de société à domicile » du 9 janvier 2025).

Belgium

Employers incentivized to increase employees' commuting allowances

Published 15 June 2026

Retroactively effective 1 May 2026 through 31 July 2026, employers that increase allowances paid to employees who commute to work using their own vehicle will be granted a tax credit.

Employer tax credit

Employers that increase allowances paid to employees who commute to work using their own vehicle (without employer-paid fuel benefits) will be granted a tax credit equal to the increased amounts paid, capped at the lower of 20% of the initial allowance amounts, or EUR 0.10 per Km traveled.

In the event that a commuting allowance was not paid prior to 1 May 2026, the employer may be granted a tax credit provided they start paying at least EUR 0.10 per Km during the effective period. The tax credit is then capped at 20% of the EUR 0.10 paid between 1 May 2026 and 31 July 2026.

The incentive also applies to electric or hybrid vehicles, motorbikes, and vans.

Taxation of the employee allowance

The amount of an employee's commuting allowance covered by the tax credit is exempt from income tax. Payments in excess of what is covered by the employer tax credit are also exempt, but up to a maximum of EUR 500 per year. Any amount in excess of this annual cap will be considered as taxable earnings.

Underlying legislation

The tax incentive was introduced by the Act of 30 May 2026 introducing various energy measures (*Loi du 30 mai 2026 instaurant diverses mesures en matière d'énergie*), which was published in the Official Journal (*le Moniteur belge*) on 8 June 2026.

Canada

Equal pay provisions apply for federally regulated employers effective October 2026

Published 22 June 2026

Effective 20 October 2026, federally regulated employers will be prohibited from paying employees different wages based on employment status as full-time, part-time, permanent, or temporary employees when they perform substantially the same work.

These equal pay provisions were first enacted on 13 December 2018 as part of the Budget Implementation Act, 2018, No. 2, and will now enter into force on 20 October 2026 as provided for by implementing regulations.

Identifying and addressing pay discrepancies

Employers are prohibited from paying employees different wages based on their employment status if the following criteria apply:

- Employees work in the same industrial establishment, which is defined as all branches, sections, and other divisions of federal works, undertakings, and businesses that are located in the same Employment Insurance (EI) economic region;
- Employees perform substantially the same kind of work;
- The work requires similar skill, effort, and responsibility; and
- The work is performed under similar working conditions.

Employers are prohibited from reducing an employee's wages to comply with equal treatment requirements. Employers may only address wage disparities by increasing the wages of the employee who was being paid less based on their employment status as a full-time, part-time, permanent, or temporary employee.

To be comparable, employees' wages must be calculated using the same rates (e.g., time-based rate, mileage rate, piece rate, pay per load, or commission rate).

Exceptions apply

Exceptions apply if wages vary based on years of service, merit, or the quantity or quality of each employee's work.

Additionally, employers may lawfully maintain wage differentials in the following circumstances:

- An employee is reassigned to a lower classification but retains their previous higher salary, also known as "red circling";
- Increasing wage rates to offset difficulties in recruiting or maintaining employees during a labor shortage;
- Paying employees different wages based on geographic area in which they work; and

- Paying an employee who is on travel status at a different rate than an employee who is not on travel status.

Wage reviews

Employees may request a wage review if they believe that their wages do not meet the Labour Code's equal treatment provisions. Upon request, employers will have 90 days to conduct the review and provide the employee with a written statement disclosing whether the wage rate will be increased or is compliant with current provisions.

This provision was previously not provided for by the Labour Code.

Record keeping

Employers will be required to keep records related to each wage review requested by an employee under the new provisions. This includes:

- A record of any employer-established system that is used to justify different wage rates; and
- The written request from the employee for a wage review; and
- The employer's written statement disclosing whether the wage rate will be increased or is compliant with current provisions.

This provision is a new addition to the Labour Code.

Employer Actions

Effective 20 October 2026, federally regulated employers are prohibited from paying different wages to employees based on employment status. Additionally, upon employee request, employers are required to conduct wage reviews and provide a written statement within 90 days indicating whether a rate increase will be applied. Employers must keep written records of employee requests and a statement on any related decisions.

Employers are advised to:

- Review employee wages against the criteria outlined above and document any differentials; and
- Prepare communication materials to inform employees of their equal pay policies and employees' right to request a wage review.

Underlying legislation

The changes were introduced by Regulations Amending Certain Regulations Made Under the Canada Labour Code (Equal Treatment and Temporary Help Agencies): SOR/2026-75, which was published in the Canada Gazette on 6 May 2026.

Resources

Equal Treatment - Interpretation, Policy and Guideline (IPG) – 122

Chile

Maximum weekly working time reduced by two hours

Published 2 June 2026

Effective 26 April 2026, statutory maximum weekly working hours are reduced by two hours from 44 hours to 42 hours without a reduction in pay.

This change represents the second phase of a gradual reduction in the standard workweek from 45 hours to 40 hours over a five-year period.

Gradual reduction in working hours

Law 21.561 provided for a gradual reduction in weekly working hours from 45 hours per week in 2023 to:

- 44 hours per week, effective 26 April 2024;
- 42 hours per week, effective 26 April 2026; and
- 40 hours per week, effective 26 April 2028.

The law stipulates that its provisions related to the reduction in working hours will be understood as being incorporated into individual contracts, collective bargaining agreements (CBA), and internal regulations without any necessary adaptation.

Exceptions apply

Employees who serve as managers, administrators, attorneys with administrative powers, or those who work without direct supervision due to the nature of their duties are exempt from the limitation on working hours.

In certain cases, or at the request of any of the parties, the respective Labor Inspector will determine whether the specific work is exempt from the statutory limitations outlined above. The Labor Inspector’s decision may be appealed before a judge within five days of notification.

Employer Actions

Effective 26 April 2026, employers must ensure employees’ working hours do not exceed the statutory maximum of 42 hours per week.

Employers are advised to:

- Update employee handbooks and prepare communication materials informing employees of the change in weekly working hours;
- Assess exemption statuses; and
- Prepare for potential operational impacts related to the reduction.

Underlying legislation

The changes were introduced by Law 21.561 amending the Labor Code with the purpose of reducing working hours (*Ley No. 21.561, Modifica El Código Del Trabajo Con El Objeto De Reducir La Jornada Laboral*), which was published in the Official Journal (*Diario Oficial de la República de Chile*) on 26 April 2023.

Costa Rica

New provisions for breastfeeding employees in effect

Published 5 June 2026

Effective 23 April 2026, the Labor Code is amended to include measures to protect, promote, and support breastfeeding employees in the workplace.

The most pertinent amendments include an expansion of the minimum breastfeeding period, breastfeeding breaks in case of multiple births and adoption, additional breaks for breastfeeding employees working overtime, and breaks for expressing breast milk.

These provisions are detailed below.

Minimum breastfeeding period

The law expands the minimum breastfeeding period from three months to the child's first year. This period may be extended every three months, with appropriate medical certification, for as long as the child continues to be breastfed. Medical certification must be issued by a physician in cases of continued breastfeeding, delayed breastfeeding, mixed breastfeeding, or restarting breastfeeding after a period of weaning.

The expansion of the minimum breastfeeding period is intended to promote breastfeeding beyond the child's first year of life.

Regular breastfeeding breaks

Effective 23 April 2026, employees with multiple births are entitled to a one-hour break for each breastfed child. In addition, adoptive mothers are entitled to a one-hour break to facilitate the lactation induction process, provided they submit medical certification issued by a health care professional confirming the period required to complete the process.

Prior to the changes, breastfeeding employees' entitlement to paid breaks during their regular workday was one hour per day, irrespective of the number of births. The Labor Code did not specifically provide for breastfeeding breaks for adoptive mothers.

Overtime breastfeeding breaks

In cases where breastfeeding employees are required to work overtime, the law introduces 15-minute breaks every three hours, in addition to the existing one-hour break entitlement during regular working hours. This is a new statutory entitlement.

Pumping breaks

The amendments introduce a separate entitlement related to the expression of breastmilk or pumping. Effective 23 April 2026, eligible employees are entitled to 25-minute breaks every three working hours for this

purpose. These breaks may be modified according to the needs of the employee. Pumping breaks are considered as regular working hours and therefore must be paid.

Additionally, in cases of the loss of a child, employees may request this break to cease the breastfeeding process, with medical certification indicating the time required.

Employer Actions

Effective 23 April 2026, employers must:

- Grant breaks to breastfeeding employees for as long as their child continues to be breastfed beyond the previous three-month minimum breastfeeding period;
- Grant regular breastfeeding breaks to employees with multiple births and adoptive mothers who initiate the lactation induction process;
- Grant 15-minute breaks every three hours to breastfeeding employees who work overtime, in addition to the one-hour breastfeeding break entitlement during regular working hours; and
- Grant 25-minute breaks every three working hours (or more as required) to breastfeeding employees who need to express or pump their breast milk.

Employers are advised to:

- Review and update employee handbooks and workplace policies to reflect breastfeeding employees' entitlements;
- Establish protocols or procedures for managing breaks; and
- Prepare communication materials to inform eligible employees of their entitlements.

Underlying legislation

The changes were introduced by Legislative Decree No. 10895, Law to Protect, Promote, and Support Breastfeeding (*Decreto Legislativo No. 10895, Ley para Proteger, Promover y Apoyar la Lactancia Materna*), which was published in the Official Gazette (*La Gaceta*) on 23 April 2026.

Finland

Earnings-related pension reforms enter into effect in 2027

Published 25 June 2026

Effective 1 January 2027, Act 560/2026 amends the Employees Pensions Act (*Työntekijän eläkelaki*, TyEL), the main statutory earnings-related pension law for private-sector employees other than seafarers, by changing TyEL financing rules to increase the system's capacity to take equity-related investment risk and introducing an indexation cap that will apply to earnings-related pensions in payment from 2030.

The TyEL amendments are part of broader earnings-related pension reforms, most of which enter into effect as of 1 July 2026.

Current TyEL framework and key reform measures

TyEL is the main statutory earnings-related pension law for private-sector employees. Employers must arrange TyEL coverage for employees and are responsible for arranging the insurance and withholding the employee contributions. The reform does not change that basic employer obligation.

Benefits are financed partly through advance funding and partly on a pay-as-you-go basis. For cost-allocation purposes, part of the pension benefit is funded in advance from contributions transferred into pension funds and investment returns on those funded assets. The remaining pooled component is financed collectively by earnings-related pension providers from current pension contributions through the statutory cost-allocation system. Key reform measures are detailed below.

Equity-linked funding parameters

Effective 1 January 2027, TyEL financing rules are amended to allow greater equity-related investment risk. Specifically, the share of TyEL pension liabilities linked to average equity *(osaketuottosidonnainen lisävakuutusvastuu, OLV)* will increase from 20% to 30%. The 30% level will be phased in. The equity-linked supplementary insurance liability share first increases to 25% on 1 January 2027, and then to 30% on 1 July 2027.

This change is intended to allow pension providers to hold a higher share of equities and pursue higher long-term investment returns.

Broader equity-market reference

Effective 1 January 2027, the equity-return calculation is broadened.

Currently, the calculation of the average annual equity return is based on equities traded on regulated markets in developed countries. Starting 1 January 2027, the calculation may take into account equities traded on all regulated markets. This change will allow the financing mechanism to reflect a broader set of equity markets.

This is a financing and investment-framework change affecting how the statutory private-sector pension system supports higher expected investment returns over time.

Increased funding of future old-age pensions

Effective 1 January 2027, the TyEL rules increase the annual funded portion of newly accrued old-age pension from employment earnings from 0.4% to 0.5%. The change only applies to earnings from 1 January 2027.

This measure is intended to strengthen prefunding of future old-age pensions and reduce long-term upward pressure on TyEL contributions. If pension assets and investment returns are not sufficient to support long-term pension liabilities, there can be upward pressure on TyEL contribution rates. The reform seeks to reduce that pressure by allowing private-sector earnings-related pension providers to take more investment risk, particularly through higher equity exposure, with the aim of increasing long-term returns on pension assets.

Pensions in payment indexation cap

From 1 January 2030, a new indexation cap (*indeksirajoitin*) will apply to the earnings-related pension index (*työeläkeindeksi*) used for pensions in payment.

Currently, pensions in payment are annually adjusted using the earnings-related pension index. The index is a weighted average of changes in wages and prices, with the corresponding weights equal to 80% and 20%, respectively. This basic formula remains unchanged.

The reform adds a second step. Specifically, if the earnings-related pension index would increase over a two-year period by more than the wage coefficient (*palkkakerroin*) increases over the same period, the earnings-related pension index will be limited to the highest value of the index that does not exceed the wage coefficient's increase over that two-year period.

The wage coefficient is an index used to adjust past earnings to their present value in the first year of retirement. This index is different from the earnings-related pension index and is calculated with reversed weights, i.e., equal to 80% of price changes and 20% of wage changes.

In other words, if over a two-year period wages grow faster than prices, the increase in pensions is capped at the rate of growth of prices over the two-year period. The practical effect is that pensions already in payment may not increase significantly faster than wages over a two-year period. The cap is designed to protect the long-term financing of the earnings-related pension system in situations where price growth would otherwise produce pension increases that outpace wage growth.

This index capping mechanism will apply to index adjustments made on or after 1 January 2030.

Underlying legislation

The reforms were introduced by Act 560/2026, Act Amending the Employees Pensions Act (*560/2026 Laki työntekijän eläkelain muuttamisesta*), which was published in the Statute Book of Finland (*Suomen säädöskokoelma*) on 23 June 2026.

France

Mileage allowance for employees' use of personal vehicle remains unchanged

Published 2 June 2026

On 9 April 2026, in a press release, the government confirmed that the flat-rate tax-exempt employer-paid mileage allowance (*barèmes kilométriques*) for employees' use of various personal vehicles for commuting to work and business purposes (including business travel) will remain unchanged in 2026. The mileage allowance was last changed in 2023 by an increase of 5.4% and will be maintained at the same level for the fourth consecutive year.

Payments by the employer are possible in cases where an employee uses their personal vehicle for commuting or for business purposes. For this, employers can use the annually adjusted flat-rate mileage allowance set by the tax administration.

Employer flat-rate reimbursements up to the government-set allowance limits are exempt from income tax and from both employer and employee social contributions, provided that the actual expenses incurred by an employee can be justified as being professional in nature.

Collective bargaining agreements (CBA) may specify flat-rate allowance limits that differ from those set by tax authorities.

For purposes of flat-rate mileage allowance, the General Directorate of Public Finance distinguishes between three categories of vehicles, namely, automobiles, motorcycles, and motorized two-wheelers other than motorcycles. The applicable tax-exempt allowance limits are detailed below.

Flat-rate mileage allowance for automobiles

The flat-rate allowance applicable to each case is determined based on three distance-travelled bands and five vehicle categories which depend on the vehicle's horsepower (HP).

The table below presents the applicable flat-rate allowance limits effective 15 April 2026, where the letter 'd' stands for the distance travelled annually in kilometers (km) by the employee for commuting or for business purposes. A 20% increase in the tax-exempt allowance applies to any electric vehicle.

Vehicle HP	Up to 5,000 km	5,001 to 20,000 km	> 20,000 km
3 HP or less	d x 0.529	(d x (0.316) + 1065	d x 0.370
4 HP	d x 0.606	(d x 0.340) + 1330	d x 0.407
5 HP	d x 0.636	(d x 0.357) + 1395	d x 0.427
6 HP	d x 0.665	(d x 0.374) + 1457	d x 0.447
7 HP or higher	d x 0.697	(d x 0.394) + 1515	d x 0.470

Flat-rate allowance for two-wheeled vehicles

The Traffic Code recognizes two types of two-wheeled vehicles, namely:

- Motorcycles; and
- Scooters or mopeds.

The flat-rate allowance applicable to each depends on their engine capacity, and on the distance annually travelled for commuting or for business purposes. These are detailed in the sections below.

Note that in all cases a 20% increase in the allowance applies for electric vehicles (i.e., cars, motorcycles, and mopeds).

Flat-rate mileage allowance for motorcycles

The flat-rate allowance applicable to each case is determined based on three distance-travelled bands and three categories of motorcycles depending on their HP.

The table below presents the applicable flat-rate allowances for the use of private motorcycles for commuting or business purposes, effective 15 April 2026.

Motorcycles	Up to 3,000 km	3,001 to 6,000 km	> 6,000 km
1 or 2 HP	d × 0.395	(d × 0.099) + 891	d × 0.248
3.4. and 5 HP	d × 0.468	(d × 0.082) + 1158	d × 0.275
> 5 HP	d × 0.606	(d × 0.079) + 183	d × 0.343

Flat-rate mileage allowance for scooters or mopeds

The following flat-rate mileage allowance applies for scooters or mopeds (*cyclomoteurs*) with an engine that has a cylinder capacity (cc) of 50 cubic centimeters or less, provided it is an internal combustion engine. For other engines, the flat-rate mileage allowances in the table below apply if their maximum net power does not exceed four kilowatts (kw).

Two-wheeler Type	Up to 3,000 km	3,001 to 6,000 km	> 6,000 km
Scooter up to 50	D × 0.315	(D × 0.079) + 711	D × 0.198

Expenses covered by the flat-rate mileage allowance

Employer-paid flat-rate allowances for the use of a personal vehicle for commuting to work or for business purposes are deemed to cover an employee's expenses related to:

- Vehicle depreciation during the year
- Vehicle repair and maintenance
- Tires or wheels
- Fuel consumption
- Vehicle insurance premiums

The following expenses may also be included, provided the expenses are justified:

- Vehicle loan interest
- Toll fees
- Parking fees

Employer Actions

Employers reimbursing employees for the use of their private vehicle for commuting or business purposes must be able to verify the professional nature of these expenses. Expense reimbursements to employees up to the flat-rate allowance limits set by tax authorities are income tax and social contribution exempt only if they are justifiable as business-related expenses.

Employers are reminded that they must consult applicable CBAs, as these are periodically renegotiated and may specify flat-rate allowance limits that differ from those set by tax authorities.

Underlying legislation

The unchanged applicable tax-exempt mileage allowance limits were last set by the Decree of 27 March 2023 setting the flat-rate allowance for the assessment of travel expenses relating to the use of a vehicle by workers and employees who opt for the tax-deductibility of actual expenses (*Arrêté du 27 mars 2023 fixant le barème forfaitaire permettant l'évaluation des frais de déplacement relatifs à l'utilisation d'un véhicule par les bénéficiaires de traitements et salaires optant pour le régime des frais réels déductibles*), which was published in the Official Journal (*Journal Officiel de la République Française, JORF*) on 7 April 2023.

Useful resources

- Ministry of Finance: Professional Expenses, Taxes 2025 (*Frais professionnels, Impôts 2026*)
- Ministry of Finance: 2024 Income declaration, Practical brochure 2025 (*Déclaration des revenus 2025 Brochure pratique 2026*)
- Mileage cost simulator – Calculate mileage costs based on vehicle use.

Hong Kong

Employers must take precautions against employee heat strokes

Published 10 June 2026

On 7 June 2026, the Labour Department issued a press release reminding employers to take heat stroke preventive measures in times of Heat Stress at Work Warning.

The government's reminder stresses the fact that employees who work in non-air-conditioned environments face high levels of heat stress and are at a relatively higher risk of heat stroke.

Employers must assess heat stress risk factors and based on identified risk, take necessary preventive and control measures, including rescheduling employees' working time, ensuring proper ventilation and heat dissipation equipment, and reminding employees to drink water, and to the extent feasible, take hourly rest breaks.

Heat Stress at Work Warnings

The Labour Department sets the Heat Stress at Work Warning based on the Hong Kong Heat Index. Warnings are made available online by the Occupational Safety and Health Council (OHSC). There are three levels of the warning: Amber, Red, and Black, intended to support employers to better understand the level of heat stress and assess heat stroke risks.

When the Labour Department issues the Heat Stress at Work Warning, employers must refer to the criteria and recommendations provided in the Labour Department's Guidance Notes on Prevention of Heat Stroke at Work to carry out risk assessments.

To reduce employees' risk of heat stroke, appropriate rest breaks should be arranged every hour, to the extent reasonably practicable.

The Guidance Notes on Prevention of Heat Stroke at Work detail various risk factors that employers must consider when assessing heat stress risks and implementing mitigation measures for identified risk factors.

Recommended precautions

The Labour Department's press release reminds employers and employees of precautions to prevent heat stroke.

Employer precautions

Employers are advised to:

- Track weather reports and adopt shift work or arrange appropriate rest breaks accordingly;
- Provide cool potable water for employees at all times during work. If necessary, provide drinks containing minerals for employees to replenish loss of electrolytes;

- Avoid work under direct sunlight and set up temporary sunshades wherever possible;
- Increase air flow by enhancing ventilation or air-conditioning as appropriate;
- Minimize physical demands by using tools or mechanical aids at work;
- Isolate heat-generating facilities at the workplace and use insulation materials to minimize heat dissipation to the other work areas; and
- Provide relevant information and training for employees on heat stroke such as preventive measures and first aid treatment.

Furthermore, employers are expected to take into account any health conditions that would hinder adapting to a hot working environment, and to consider the recommendations of such employees' physicians when assigning work.

Employee precautions

Employers are advised to inform their employees of the precautions recommended for them, namely:

- Wear weather-appropriate clothing (e.g., made of cotton) that is loose-fitting and light-colored to help dissipate heat and minimize heat absorption;
- Drink plenty of water or other appropriate beverages to remain hydrated and replenish electrolytes;
- Wear a wide-brimmed hat when working outdoors; and
- Inform supervisors and take appropriate action immediately if early heat stroke symptoms are experienced or observed, such as feelings of thirst, fatigue, nausea, or headache. Later symptoms include shortness of breath, rapid and weak pulse, dizziness, confusion, or even loss of consciousness and convulsion.

Employer Actions

The Hong Kong Observatory has issued the Very Hot Weather Warning. Employers have been asked by the Labour Department to take preventive measures and precautions.

Employers are reminded that when a Heat Stress at Work Warning is issued, employers must refer to the criteria and recommendations provided in the Labour Department's Guidance Notes on Prevention of Heat Stroke at Work to carry out risk assessments.

The government's press release also provides recommendations for employees. Employers are advised to inform their employees of the precautions specifically recommended for them.

Resources

- Guidance Notes on Prevention of Heat Stroke at Work
- Workplace Heat Stress Risk Assessment Form
- Rest Time Calculator

Netherlands

Government proposes abolishing employer reimbursement for transition payments

Published 26 June 2026

On 2 June 2026, the Ministry of Social Affairs and Employment submitted a Memorandum of Amendment (MOA) to Parliament to amend a previous proposal in order to abolish reimbursements for transition payments (*transitievergoeding*) made to employees following termination due to an extended period of sickness, including in cases of business closure due to retirement or death, with an expected effective date of 1 January 2027.

As part of broader efforts to reduce spending, the previous government proposed limiting reimbursements to small employers only, a change that would have come into effect on 1 July 2026. Instead, the recent amendment of the previous proposal calls for complete abolition of reimbursements of all transition payments, noting that it would be undesirable if the reimbursement program were limited to small employers for one year, only to be abolished shortly thereafter.

Currently, most employers can receive reimbursement of transition payments made to employees upon termination after 24 months of sickness; however, if the bill is passed, the reimbursement program would be abolished from 1 January 2027.

The proposed changes would not affect employees' entitlement to transition payments upon termination.

Underlying proposals

The latest changes stem from an MOA regarding Amendment of Book 7 of the Civil Code in connection with the abolition of the rules regarding reimbursement of the transition payment upon termination due to long-term incapacity for work and business closure (*Wijziging van Boek 7 van het Burgerlijk Wetboek in verband met het afschaffen van de regels inzake compensatie van de transitievergoeding bij ontslag wegens langdurige arbeidsongeschiktheid en bedrijfsbeëindiging*), which was published by the upper chamber of Parliament (*Eerste Kamer*) on 2 June 2026.

The previous proposal was Bill 36.869, Amendment to Book 7 of the Civil Code limiting reimbursement for transition payments upon dismissal due to long-term incapacity 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 published by the lower chamber of Parliament (*Tweede Kamer*) on 10 December 2025.

South Korea

Government to replace severance pay system with mandatory ERBSA retirement plans

Published 26 June 2026

On 11 March 2026, the Ministry of Employment and Labor announced follow-up measures to implement the tripartite labor-management-government agreement on retirement pension reform. The government intends to amend the Employee Retirement Benefit Security Act (ERBSA) during 2026 to gradually replace the current statutory severance pay framework with mandatory ERBSA retirement plans and introduce a new fund-type retirement pension system.

Transition to mandatory ERBSA plans

The proposed reform represents the most significant restructuring of the retirement benefit system since ERBSA introduced retirement pension plans approximately 20 years ago.

Currently, employers' retirement benefit obligations under ERBSA entail:

- Paying statutory severance benefits directly when employment is terminated; or
- Establishing an ERBSA-compliant retirement pension plan.

The government now proposes to eliminate this choice over time by requiring employers to provide retirement benefits through an ERBSA retirement plan. According to the Ministry of Employment and Labor (MOEL), implementation would be phased to reduce the impact on smaller employers, with the detailed schedule to be developed following surveys of SMEs (small and medium-sized enterprises).

The government has stated that expanding externally funded retirement plans would better protect employees' retirement benefits by reducing the risk that benefits remain dependent on an employer's financial position and by promoting broader retirement pension coverage.

Fund-type retirement pensions

The proposed ERBSA amendments would also establish fund-type retirement pensions as a new investment option. Currently, retirement pension assets are primarily managed through contract-based arrangements with financial institutions selected by employers.

Under the proposed framework, employers would also be able to participate in professionally managed pooled retirement funds. The government expects the new structure to improve long-term investment performance while retaining the existing contract-based model as an alternative rather than replacing it.

Additional ERBSA reforms under development

In addition to mandatory retirement plans and fund-type pensions, the government is developing further amendments to the ERBSA, including proposals to:

- Require broader external funding of retirement benefit liabilities;
- Expand retirement pension coverage through phased implementation across all workplaces;
- Develop support measures to facilitate implementation for SMEs; and
- Consider extending retirement benefit protection to employees who are currently outside parts of the retirement benefit framework, including certain employees with less than one year of service and some non-standard employees (e.g., fixed-term, part-time, and temporary employees).

The MOEL is developing legislative proposals to implement the tripartite agreement, following the launch of a working group to translate the agreed reforms into legislative amendments to the ERBSA.

If enacted, the reforms would eventually require employers that currently rely on statutory severance pay arrangements to transition to an ERBSA retirement plan. Employers may also need to review retirement benefit funding arrangements, implementation timelines, payroll administration, and communication strategies as details of the phased rollout become available.

Government releases

The government has outlined the proposed reform through a series of official publications issued during the first quarter of 2026. Together, these documents establish the policy direction, implementation roadmap, and next steps toward amending ERBSA.

The key documents released are:

- First step toward social consensus on activating fund-type retirement pensions and mandatory external funding of retirement benefits (퇴직연금 기금형 제도 도입· 퇴직급여 의무적 사외적립을 위한 사회적 공감대 형성 첫걸음), issued by MOEL on 6 February 2026—announces the policy agreement and outlines the proposed direction of the reform.
- 2026 Ministry of Employment and Labor Performance Management Plan (2026년 고용노동부 성과관리 시행계획), issued on 26 February 2026—places the reform within the Ministry's 2026 policy agenda and implementation roadmap.
- 2026 Retirement Pension Policy Briefing (2026년 퇴직연금 업무설명회 개최), issued jointly by MOEL and the Financial Supervisory Service on 11 March 2026—outlines the government's retirement pension policy priorities and ongoing implementation work.

Türkiye

Upper limit of the mandatory severance pay increases starting 1 July

Published 15 June 2025

Effective 1 July 2026, the upper limit of the mandatory severance pay increases from TRY 53.919.68 to TRY 64,948.77 per year of service. The change was announced in a circular by the General Directorate of Public Financial Management and Transformation of the Ministry of Treasury and Finance.

All employees with more than one year of service are entitled to severance pay upon separation, provided they meet certain criteria set by Labor Law No. 4858 (*4857 sayılı İş Kanunu*).

Amount of severance pay

The mandatory severance pay is equal to one month of gross pay up to a limit of TRY 64,948.77 per year of service.

Severance pay is calculated based on the employee's last gross pay, i.e., salary plus the amount or value of any other continuous cash or in-kind (contractual or mandatory) benefits to which the employee is entitled by employment agreement or by collective bargaining agreement. These include commuting allowance, meal allowance, regular bonus payments, etc.

Periods exceeding one year are also included in the calculation on a pro rata basis.

The amount of severance pay paid for each full year of employment is limited by the severance pay upper limit that is in effect on the date of separation.

Conditions for severance pay entitlement

According to Article 14 of Labor Law No. 1475, the employee must have at least one year of service with the employer, and the separation from the employer must be due to one of the following reasons:

- Termination of the employment contract by the employer for reasons other than good faith or violation of ethical rules.
- Termination of the contract by the employee due to reasons such as violation of health, good faith and moral principles, or cessation of work at the workplace, etc.
- Separation due to military service.
- Separation for retirement, or for having completed the required social insurance contribution period for meeting old age pension benefits eligibility criteria.
- Separation of a woman for marriage, in which case the employee can leave her employment of her own free will within one year.
- Death of the employee.

If one of the above conditions is met, severance pay must be paid by the employer.

Employer Action

Effective 1 July 2026, employers are required, upon the separation of an employee (for any of the reasons provided under Article 14 of the Labor Law No. 1475), to pay the employee severance pay of up to TRY 64,948.77 per year of service.

Underlying ministerial circular

The new upper limit of the mandatory severance pay was set by the “Financial and Social Rights for July 2026" Circular No. 27998389-010.06.02-4481518 (*2026 Yılı Temmuz Ayına Ait Mali ve Sosyal Haklara İlişkin Genelge*), which was published by the Ministry of Treasury and Finance of the Republic of Türkiye on 1 June 2026.

United Kingdom

Annual leave and national holiday recordkeeping mandated and being proactively enforced by Fair Work Agency

Published 11 June 2026

Effective 6 April 2026, employers must keep records “adequate to show” compliance with statutory obligations, for a minimum of six years of employees’ annual leave and public holidays. The recordkeeping requirement is introduced by the Employment Rights Act 2025, which aligns with the launch of the Fair Work Agency (FWA), the new proactive labor force regulation enforcement body.

Statutory annual leave and public holidays

Almost all employees are entitled to 5.6 weeks (corresponding to 28 days for employees with a five-day workweek) of statutory employer-paid annual leave per year. The leave is referred to as statutory leave entitlement or as annual leave entitlement. Employers can provide more annual leave time than what is required by law, as part of what is called “contractual leave entitlements”.

There is no statutory entitlement to leave (paid or unpaid) for public holidays. Whether an employee must work on a public holiday is typically covered as part of the employee’s contractual leave entitlement.

There are eight public holidays, and employers can include public holidays as part of employees’ 28 days of statutory leave entitlement.

Information to be recorded

Employers must track and record the following:

- Annual leave taken;
- Annual leave carried over from previous years;
- Pay during annual leave;
- Payment dates;
- Any payments in lieu of annual leave, e.g., pay upon separation for unused leave entitlements; and
- All variable components of pay affecting entitlement, e.g., overtime, commission, and bonuses.

Employers must record details of what is included in payments made to employees, e.g., wages, bonuses, or commission.

Recordkeeping obligations

Employers can keep annual leave and national holiday records in any format they deem reasonable. For example, an online management system or a spreadsheet.

Employers might already have a system for tracking, managing, and recording leave information. They must make sure their system includes all the information they are now required to keep.

The records must be kept for at least six years from the date they are created. As with all employer recordkeeping obligations, the data must be kept in compliance with UK GDPR.

Non-compliance and enforcement

If an employee does not think their employer is keeping the required leave records, they should raise the question with the employer. If doing so does not resolve the problem, the employee can make a formal complaint to the employer.

If an employer cannot demonstrate they have annual leave records, it could be considered a criminal offence.

The Fair Work Agency (FWA) has enforcement rights and can issue a Notice of Underpayment where underpayments are identified, which requires the employer to pay the arrears owed to the employee.

Based on the statutory formula in the Employment Rights Act 2025, the FWA may issue penalty notices of 200% of amounts owed. However, if the employer pays the arrears and at least half of the penalty within 14 days, it is treated as having paid the full penalty (which is equivalent to a reduction in penalty from 200% to 100%).

Separate from repayment of arrears, the Notice of Underpayment also requires payment of a penalty to the Secretary of State.

Employer Actions

With the new recordkeeping requirements and the FWA's proactive compliance enforcement, employers are advised to:

- Review annual leave recordkeeping processes before 6 April 2026 to ensure they capture all information required to demonstrate compliance with statutory annual leave and holiday pay obligations.
- Where leaves are tracked through HR or payroll systems, confirm that records include annual leave taken, carry-over, holiday pay calculations (including relevant variable pay elements), payment dates, and any payments in lieu of untaken leave.
- Verify that records are retained for at least six years and can be readily produced if requested by the FWA.

Employers should review document retention policies and data governance procedures to ensure leave records are retained in accordance with both the new statutory requirements and in compliance with UK GDPR.

Underlying legislation

The leave recordkeeping requirements were introduced by the Employment Rights Act 2025 (c. 36). The Act's Royal Assent was announced in the London Gazette—the UK's official public record. The Act was published on the official legislation website on 18 December 2025.

Resources

Information Commissioners Office - Employment practices and data protection: keeping employment records

Vietnam

Regulations governing supplementary retirement insurance issued by decree

Published 22 June 2026

Effective 10 May 2026, regulations governing supplementary retirement insurance were issued under Decree No. 85/2026/ND-CP. The decree replaces the pilot framework established under Decree No. 88/2016/ND-CP with a permanent regime that formalizes the rules governing participation, contributions, and benefit eligibility for voluntary supplementary retirement insurance arrangements.

In comparison with the pilot framework, eligibility has been narrowed, a five-year vesting cap has been introduced, participation protections have been added, and the supplementary retirement insurance aligns with the broader social insurance framework established under the 2024 Social Insurance Law.

Supplementary retirement insurance

Eligible participants

Participation in supplementary retirement insurance is voluntary.

Employees may participate if they are covered by mandatory social insurance (*bảo hiểm xã hội bắt buộc*). Employers may establish supplementary retirement insurance arrangements for eligible employees.

Previously, employers and employees could participate in the voluntary supplementary retirement pilot program. However, the pilot framework permitted direct participation by individuals aged 15 years or older who were not employed under a labor contract, such as self-employed individuals and other individuals outside a traditional employment relationship. This is no longer provided by Decree No. 85/2026/ND-CP.

Decree No. 85/2026/ND-CP also provides that where an employer applies a length-of-service requirement as a condition for receiving employer-funded benefits, i.e., vesting conditions, the required period may not exceed five years.

Previously, Decree No. 88/2016/ND-CP permitted employers to establish participation conditions and circumstances under which employer contributions could be retained or recovered, but it did not expressly establish a statutory limit on the minimum length-of-service requirement that employers could impose.

Participation agreement

Decree No. 85/2026/ND-CP requires participation to be documented through a written agreement between the employer and employee. The agreement must specify the terms of participation in the supplementary retirement insurance program, including the parties' rights and obligations and their contribution commitments. This requirement was also provided by Decree No. 88/2016/ND-CP and remains substantially unchanged.

Under Decree No. 85/2026/ND-CP, participation cannot be a condition of recruitment, signing or extending a labor contract, performance evaluation, rewards, or enterprise welfare. Previously, the equivalent provisions indicated that participation was voluntary but did not include comparable employment-protection language.

Contributions

Decree No. 85/2026/ND-CP provides that contribution levels are determined based on agreement between the employer and employee. Contributions may be made by the employer, the employee, or both parties, and employee contributions may be remitted through the employer. The decree also establishes rules governing the payment, management, and investment of contributions under the supplementary retirement insurance program.

Previously, Decree No. 88/2016/ND-CP also permitted employer contributions, employee contributions, and joint employer-employee contributions. Contribution rates, contribution frequency, and contribution methods were determined through the participation arrangement and written agreement. In addition, Decree No. 88/2016/ND-CP permitted direct participation by certain individuals outside an employment relationship. Decree No. 85/2026/ND-CP limits participation to employers and employees participating in mandatory social insurance.

Employer Actions

Employers that provide, or are considering providing, supplementary retirement insurance should review existing retirement programs and employment documentation to determine whether updates are required to align with the new regulatory framework.

Employers should assess participation agreements, contribution structures, eligibility provisions, and service-related vesting conditions to ensure consistency with the new requirements.

Underlying legislation

The regulations were issued by Decree No. 85/2026/ND-CP on Supplementary Retirement Insurance (*Nghị định số 85/2026/NĐ-CP về bảo hiểm hưu trí bổ sung*), issued by the Government on 25 March 2026, effective 10 May 2026.

Vietnam

Maternity and paternity leaves increased upon birth of a second child

Published 25 June 2026

Effective 1 July 2026, employees whose second child is born become entitled to longer maternity and paternity leave. Female employees receive one additional month of maternity leave and male employees receive five additional working days of paternity leave. Effective 1 January 2027, certain categories of women become eligible for additional government-paid childbirth support.

Maternity leave for second child

Effective 1 July 2026, female employees giving birth to their second child are entitled to 7 months of paid maternity leave.

For the first child, the entitlement remains unchanged at 6 months.

The extension applies only to the second live birth; subsequent births (third child and beyond) do not receive further extensions unless otherwise specified by future legislation.

The leave is paid at the statutory maternity social benefit rate, which is typically 100% of the employee's average monthly earnings that are subject to social insurance contributions over the six months preceding the leave.

Leave entitlements for multiple births remain unchanged.

Paternity leave for a second child

Effective 1 July 2026, male employees whose spouse gives birth to a second child are entitled to 10 working days of paid paternity leave.

For the first child, the entitlement remains at five working days.

The leave must be taken within 30 days of the child's birth.

The additional leave is paid at the paternity social benefit rate, which is 100% of average earnings over the six months before the leave on which social contributions are paid, or the average earnings over the months for which social insurance has been paid if the employee has less than six months of social insurance.

As a reminder, the social contribution ceiling is basic salary (*Lương cơ sở*)—a government-mandated reference amount used to calculate public sector wages, pensions, and mandatory social insurance contribution limits.

Leave entitlements for multiple births remain unchanged.

Additional financial support at birth

Effective 1 January 2027, women belonging to the following categories are eligible for the benefit:

- Women from poor or near-poor households;
- Women from ethnic minority groups in disadvantaged areas;
- Women with disabilities; or
- Other vulnerable groups as defined by legislation or the government.

The amount and method of payment will be specified in forthcoming implementing guidelines, but the support is intended to supplement existing maternity benefits and help cover costs associated with childbirth.

This support is to supplement statutory maternity leave and benefits.

Employer Actions

Enhanced maternity and paternity leave entitlements come into effect on 1 July 2026 for a second child.

Employers must grant additional maternity and paternity leave to eligible employees. Where applicable, in determining annual budgets, employers will need to account for additional payments due to employees with earnings exceeding the social contribution ceiling.

Additionally, employers are advised to:

- Update internal benefit policies and employee handbooks to reflect the new leave entitlements and eligibility criteria;
- Ensure that payroll and leave management systems are adjusted to accommodate longer maternity and paternity leaves for second children; and
- Update employee communication materials to inform employees of their new entitlements, especially those likely to start or expand their families.

Underlying legislation

The changes were introduced by Decree No. 168/2026/ND-CP on elaboration of certain articles and organizational measures and implementation guidelines for the Law on Population (*Nghị định số 168/2026/NĐ-CP của Chính phủ: Quy định chi tiết một số điều và biện pháp tổ chức, hướng dẫn thi hành Luật Dân số*), which was published in the Official Gazette of the Socialist Republic of Vietnam (*Công báo*) on 5 May 2026.

Vietnam

Social health insurance non-compliance penalties increased

Published 25 June 2026

Effective 15 May 2026, administrative penalties for non-compliance with social health insurance (*Bảo hiểm y tế*, BHYT) requirements increase. Employers that fail to register eligible employees, submit incomplete employee information, underreport contribution salaries, or evade social health insurance contributions face higher fines, together with obligations to pay outstanding contributions plus interest. Maximum penalties for larger-scale violations also increase.

Failure to register employees for social health insurance

Effective 15 May 2026, employers that fail to register eligible employees for social health insurance (*Bảo hiểm y tế*, BHYT) may be subject to increased administrative penalties based on the number of affected employees. For the most serious violations involving 1,000 or more employees, fines may reach VND 70 million, up from previously VND 40 million.

Contribution evasion and underreporting

Effective 15 May 2026, employers that evade social health insurance contributions or report contribution salaries that are lower than the amounts required under the health insurance legislation are subject to increased penalties.

The higher penalties apply to conduct, such as:

- Failing to pay social health insurance contributions for eligible employees;
- Paying contributions for fewer employees than required;
- Reporting pay amounts that are lower than the statutory contribution base; and
- Submitting inaccurate information that results in reduced contributions.

In addition to administrative fines, employers continue to be subject to corrective measures. Depending on the violation, employers may be required to:

- Pay outstanding social health insurance contributions;
- Pay interest on overdue amounts;
- Return amounts obtained as a result of non-compliance; and
- Reimburse losses incurred by affected employees.

Employer Actions

Payment of social contributions is mandatory. To avoid increased penalties that apply for non-compliance with social health insurance contributions, employers are advised to:

- Review social health insurance enrollment procedures to ensure all eligible employees are registered on a timely basis;
- Verify that employee information and the list of eligible employees submitted to the authorities are complete and accurate;
- Review payroll practices to confirm that the correct pay amounts are reported as the basis for social health insurance contribution calculations;
- Identify and remediate any outstanding contribution liabilities; and
- Update internal compliance controls and payroll processes as needed.

Underlying legislation

The changes were introduced by Decree No. 90/2026/ND-CP on administrative penalties in the health sector (*Nghị định số 90/2026/NĐ-CP quy định xử phạt vi phạm hành chính trong lĩnh vực y tế*), which was published in the Official Gazette of the Socialist Republic of Vietnam (*Công báo*) on 30 March 2026.

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