Alliant

Alliant Global Services

Global Knowledge Center — Legal & Regulatory Updates

August 2025

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

August 2025

Contents

Australia

Proposed introduction of paid reproductive leave entitlement re-introduced into federal Parliament

Published 5 August 2025

On 23 July 2025, the Fair Work Amendment (Paid Reproductive Health **Leave** and Flexible Work Arrangements) Bill 2025 was re-introduced into federal Parliament. The Reproductive **Leave** Bill was restored after it lapsed the end of the Parliamentary sitting of 21 July 2025.

If passed, the Reproductive Leave Bill would amend:

- The Fair Works Act to provide for:
  - 12 days of paid reproductive health leave per year in the National Employment Standards (NES) and modern awards for full-time, part-time and casual employees; and
  - an employee entitlement to request flexible working arrangements when experiencing symptoms of perimenopause and menopause.
- The Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2023 to authorize data collection on employer-provided support to employees experiencing menopause and perimenopause, including specific workplace policies, and the usage of employer-provided support.

In respect to the proposed 12 days of paid leave for reproductive health, the entitlement would:

- Cover a range of issues, including menstruation, perimenopause and menopause, vasectomy, chronic conditions such as endometriosis and poly-cystic ovarian syndrome, fertility treatments, hysterectomy, termination of pregnancy, and preventative health care screenings for breast and prostate cancer.
- Be available in full at the start of each 12-month period of the employee's employment, would not be carried over a subsequent year, and would be available in full to part-time and casual employees.
- Require an employee to provide evidence that the reproductive leave is taken for one of the specified reasons, if required by their employer.

China

Shanghai subsidizes employers' social contributions during maternity leave

Published 26 August 2025

Retroactively effective from18 July 2025 through 17 July 2030, all Shanghai-registered employers that grant female employees the statutory 98 days of maternity leave plus the 60 days that are locally awarded as childbirth leave, while continuing social contribution payments during the leaves are eligible for subsidies covering 50% of the following employer contributions for a period of six months:

- Retirement (16% employer, 8% employee)
- Medical, including maternity (9% employer, 2% employee)
- Unemployment (0.5% employer, 0.5% employee)
- Work-related injury (risk-based 0.2% to 1.9% employer, 0% employee)

The subsidy only applies for leaves related to the birth of a child that occurs **on or after 1 January 2025**, provided the employer is not already receiving other government social insurance subsidies for the same employee (e.g., subsidies for hiring registered disadvantaged employees, or for recruiting recent graduates). In other words, the subsidy cannot be combined with other social insurance subsidies received for the same employee.

Qualifying employers include private sector companies, social organizations, law firms, accounting firms, and self-employed individuals participating in insurance as employers.

This policy measure aims to address Shanghai's unusually low fertility rate that is affected by workplace requirements combined with the high cost of raising children, while simultaneously supporting employer needs to retain their female workforce.

The municipal and district governments jointly finance this subsidy, with district-level employment subsidy funds being allocated first.

Employer applications for reimbursement

Employers have one year from the end of an employee's maternity and/or childbirth leave to apply for the reimbursement of 50% of social contributions paid over a period of six months. The subsidy is paid as a lump sum amount corresponding to 50% of the employers share social contributions paid for retirement, medical (including maternity), unemployment, and work-related injury.

The employer's application package includes the subsidy application form, and the newborn's birth certificate. It must be submitted to the district Human Resources and Social Security Office. The application review and confirmation of the subsidy amount can then take up to 20 days, after which the payment is directly made to the employer by the district Human Resources and Social Security Office.

Underlying legislation

The measure was introduced by the Shanghai Human Resources and Social Security Regulation [2025] No. 14 (沪人社规 (2025)14号), which was published on 8 August 2025.

Resources

- Sample Employer's Application Form for Social Insurance Subsidies for Female Employees During Maternity and Maternity Leave (用人单位女职工产假及生育假期间社会保险补贴申请表（样式)).
- Notice on the Implementation of Social Insurance Subsidies for Female Employees During Maternity and Maternity Leave Policy Q&A (关于实施女职工产假及生育假期间用人单位社会保险补贴有关事项的通知 **政策**问答).

Colombia

New leave entitlements introduced, and family-related flexible work arrangements enhanced

Published 5 August 2025

Effective 25 June 2025, employees are entitled to newly introduced employer-paid leaves and to request flexible work arrangements for certain family-related circumstances.

These new entitlements are part of the recent enactment of Law 2466 (*Ley 2466 de 2025*), a wide-ranging Labor Reform (*Reforma Laboral*), which aims to adapt to current trends in the labor market and promote fairer working standards.

New employer-paid leave entitlements

Effective 25 June 2025, employees are entitled to newly introduced employer-paid leaves for:

- Attending medical appointments for urgent care or specialist visits, provided that advanced notice and a doctor's note is given to the employer.
- Fulfilling children's school-related obligations as a guardian, such as attending school meetings. Note that this leave applies to all employees with legal guardianship responsibilities, including biological parents, adoptive parents, and other legal guardians.
- Participating in judicial, administrative, or legal summons.
- Using a bicycle or other sustainable mode of transportation to commute to work. Employees of private companies and those governed by the Labor Code are entitled to one day of paid leave for every six months they use a bicycle for commuting purposes.

These entitlements are offered in addition to other statutory leaves.

Flexible work arrangements for caregivers

Previously, legislation offered limited flexibility through mutually agreed full, partial, or hybrid telework as governed by Law 1221 of 2008 (*Ley 1221 de 2008 por la cual se establecen normas para promover y regular el Teletrabajo y se dictan otras disposiciones*) and negotiable work schedules, but these options were not specifically designed to support employees' caregiving or disability-related needs.

Employees could request flexible work arrangements, but employers had no legal obligations with respect to such employee requests. Paid leave entitlements were reserved to certain exceptional circumstances, such as up to 10 days paid through the health insurance system (*Entidades Promotoras de Salud, EPS*) for caring for a terminally ill child, without broader allowances for caregiving or disability. Law 1221 of 2008 aimed at promoting remote work for general flexibility, productivity, or cost-saving purposes.

There are two distinct flexible work entitlements defined by the new legislation distinguishing between family caregiving responsibilities (Article 46 of Law 2466) and caregivers of individuals with disabilities (Article 47 of Law 2466). These are detailed below.

Family caregiving responsibilities

Effective 25 June 2025, employees are entitled to request flexible work arrangements to meet caregiving responsibilities for dependent family members such as children and older adults, individuals with disabilities, or seriously ill relatives.

Employers and their employees may agree on flexible working hours or work arrangements (e.g., telework or other alternative working options) that are most suitable for business operations. Employees must provide proof of caregiving responsibilities upon request, which must be evaluated and approved by the employer within a maximum of 15 business days. Employers can approve the request; in which case they must indicate the implementation plan to follow, or deny the request and provide a justification or an alternative option to support the employee.

Caregivers of individuals with disabilities

Effective 25 June 2025, employees who provide care for family members or civil partners with disabilities are entitled to flexible work arrangements, upon prior agreement with the employer and proof of their caregiving status. In particular, home-based or remote work may be permitted if it does not affect the quality or performance of the work being conducted.

Employer Actions

Effective 25 June 2025, employers must offer employees paid leave for attending medical appointments; fulfilling children's school obligations as a guardian; participating in judicial, administrative, or legal summons; and for using a bicycle for commuting purposes.

In addition, employers must:

- Consider employee requests to work flexible hours or alternative work arrangements to meet family caregiving responsibilities and either approve or deny the request with reasonable justification within 15 business days, or provide alternative options to support the employee's caregiving needs; and
- Approve flexible work arrangements for employee requests to provide care for family members or civil partners with disabilities, upon proof of their caregiving status.

Employers are advised to:

- Update internal leave policies to reflect the new entitlements in terms of leaves and flexible work arrangements; and
- Prepare employee communication materials to inform employees of their new rights and related requirements.

These amendments are likely to have budget implications that employers should incorporate in their future planning and budgeting processes.

Underlying legislation

The changes were introduced by Law 2466 of 2025 to partially amend labor regulations and to adopt labor reforms for decent and dignified work in Colombia (*Ley 2466 de 2025 por medio de la cual se modifica parcialmente normas laborales y se adopta una Reforma Laboral para el trabajo decente y digno en Colombia*), which was published in the Official Gazette (*Diario Oficial*) on 25 June 2025.

Colombia

Changes to overtime work, pay for working on statutory rest days and holidays, and daytime and nighttime working hours introduced

Published 14 August 2025

Effective 25 June 2025, employers no longer need to obtain authorization from the Ministry of Labor (MOL) for overtime work. They must maintain accurate record of employees' overtime work and ensure that overtime work does not exceed two hours daily and 12 hours weekly.

Effective 1 July 2025, employers are required to pay employees who work on a statutory rest day or statutory holiday a surcharge of 80% over their ordinary salary in proportion to the hours worked.

Effective 25 December 2025, daytime and nighttime working hours will change.

These provisions were passed on 25 June 2025 by Law 2466 (*Ley 2466 de 2025*), as part of a wide-ranging Labor Reform (*Reforma Laboral*).

Overtime work

Effective 25 June 2025, employers are no longer required to obtain authorization from the MOL to permit overtime work. They must maintain a record of each employee's overtime work and ensure that overtime work hours do not exceed two hours daily and 12 hours weekly.

MOL authorization

Previously, employers were required to obtain authorization from the MOL to permit overtime work. While the current legislation removes this administrative requirement, accurate record keeping and payment of overtime hours worked remain unchanged. If an employer fails to compensate employees for overtime work, the MOL may suspend the employer's right to authorize overtime work for six months.

Documentation of and limitations on overtime work

Previously, the Substantive Labor Code (*Código Sustantivo del Trabajo, CST)* stated that the maximum number of overtime hours worked may not exceed 12 hours per week, and that employers are required to keep a daily record for each employee – including their name, age, gender, activity performed, hours worked, and whether they worked daytime or nighttime hours – along with supporting documentation proving overtime payment.

The current legislation requires that employers keep a record of each employee's overtime work, specifying the name, activity performed, number of hours worked, and whether they worked daytime or nighttime hours. The new legislation no longer requires documenting employees' age or gender for the purposes of tracking overtime work, nor does it maintain the daily requirement for record keeping.

Additionally, in accordance with Law 2466, employers must provide employees, upon request, a detailed record of overtime hours worked, including the specifications outlined above, along with supporting documentation of overtime payments. Similarly, employees may be requested by judicial and administrative authorities to submit a record of overtime hours worked. These provisions of Law 2466 amend Article 162 Section 2 of the CST. Failure to provide this information could result in sanctions by the administrative labor authority on employers.

Pay for work performed on statutory rest days and holidays

Effective 1 July 2025, employees who work on a statutory weekly rest day or a statutory holiday will be paid a surcharge of 80% on their ordinary salary in proportion to the hours worked. Previously, employees were entitled to a 75% surcharge on their ordinary salary for work performed on the weekly statutory rest day or on statutory holidays.

Additionally, this increased surcharge will gradually increase to 100% of the ordinary pay, as follows:

- 90% starting 1 July 2026
- 100% starting 1 July 2027

The new provisions also establish that employers and employees can agree that any day of the week can be considered as a statutory rest day. Previously, Sunday was set as the statutory weekly rest day.

Daytime and nighttime working hours

Effective 25 December 2025, the hours for daytime and nighttime work change as follows:

- Daytime work will change from 6:00 AM to 6:00 PM to 6:00 AM to 7:00 PM
- Nighttime work will change from 6:00 PM to 6:00 AM the following day to 7:00 PM to 6:00 AM the following day.

Employer Actions

Effective 25 June 2025, employers must keep a record of employees' overtime work, including documenting their names, activity performed, number of overtime hours worked, and whether they worked daytime or nighttime hours. MOL overtime work authorization is no longer required, and sanctions apply for non-compliance with overtime pay.

Effective 1 July 2025, employees who work on a statutory rest day or a statutory holiday are paid a surcharge of 80% of their ordinary salary in proportion to the hours worked. A gradual increase to a 100% surcharge will be implemented over the following two years.

Effective 25 December 2025, employers must uphold the new daytime and nighttime working hours schedule.

Employers are advised to:

- Implement procedures to document and store information regarding overtime work;
- Ensure that their payroll departments or providers make the necessary adjustments to adequately compensate employees who work on statutory weekly rest days or on statutory holidays; and

- Update relevant employee communication materials to ensure their employees are informed of their new entitlements.

Underlying legislation

The changes were introduced by Law 2466 of 2025 to partially amend labor regulations and to adopt labor reforms for decent and dignified work in Colombia (*Ley 2466 de 2025 por medio de la cual se modifica parcialmente normas laborales y se adopta una Reforma Laboral para el trabajo decente y digno en Colombia*), which was published in the Official Gazette (*Diario Oficial*) on 25 June 2025.

Mexico

INFONAVIT releases transition measures on employers' obligation to pay employees' loan installments during leaves

Published 11 August 2025

By 17 September at the latest, employers must determine and make the required adjustments to their systems and processes to withhold any due installments corresponding to the fourth bimonthly period of 2025 (i.e., July and August 2025) on loans granted by the National Workers' Housing Fund Institute (*Instituto del Fondo Nacional de la Vivienda para los Trabajadores, INFONAVIT*) to any of their employees, even in a situation of absence or incapacity. This requirement was provided by an INFONAVIT Notice published on 15 May 2025.

Employers' INFONAVIT installment withholding and payment requirements, including installments due by their employees who are on sickness, disability or family leave was introduced effective 22 February 2025, by decree, which did not include transition measures that would allow employers the time to adjust to the new requirements.

Prior to this reform, legislation did not stipulate that employers' withholding obligations referred to in Section III and the second paragraph of Article 29 of the Law of the National Workers' Housing Fund Institute (*Ley del Instituto del Fondo Nacional de la Vivienda para los Trabajadores*), were not suspended due to absences or disabilities.

The reform decree lacked transitory measures to smooth the implementation of the required changes for employers and to avoid preventable grievances. Consequently, via resolution RCA-14500-03/25, approved on 19 March 2025 during INFONAVIT's Extraordinary Session No. 911, the Board of Directors adopted a transitory agreement regarding withholdings from employees' salaries used to pay installments towards INFONAVIT loans. The adoption of a transitional measure recognized the need for a reasonable adaptation period to allow employers to make the necessary technological and procedural adjustments for implementing the loan payment amendments to Article 29 of the Law of the National Workers' Housing Fund Institute.

As a result, on 15 May 2025, the Ministry of Finance and Public Credit (*Secretaría de Hacienda y Crédito Público*) published the Notice by which INFONAVIT has now informed employers that they must prepare to apply the provisions of Article 29 of the INFONAVIT Law effective as of the fourth bimonthly period (July and August) of 2025, so that at the latest, by 17 September 2025 they make the first payment towards INFONAVIT loans from salary withholdings, even in a situation of employee absence or incapacity.

Overview of INFONAVIT contributions and benefits

INFONAVIT was established to provide employees with access to affordable housing through government-issued loans. For employers, it entails mandatory social contribution and for employees it is a social benefit.

Employers, regardless of size or industry, are mandated to register all employees within five working days of their hire date. Employers are required to contribute the equivalent of 5% of their employees' salaries on a bi-monthly basis to the INFONAVIT fund.

Employees are eligible to apply for an INFONAVIT loan after accruing the required number of points based on their age, salary, and consistency of their social contributions. Once employees are approved for a loan, employers must withhold the loan repayment amounts from the employee's regular salary and remit these amounts to INFONAVIT.

The recent reforms that came into effect on 22 February 2025 broadened INFONAVIT's role by introducing a new social rental program for housing it owns, providing tenants the possibility to eventually buy the property at a discounted price.

Employer Actions

By 17 September 2025 at the latest, employers must ensure that necessary adjustments are made to their procedures, and to their or their provider's payroll systems to ensure compliance with withholding and payment of employees' INFONAVIT loan installment obligations for the months of July and August 2025, where applicable.

For budgeting purposes and for properly adjusting payroll systems, employers will need to identify which employees with active INFONAVIT loans are (or will be) on leave, including employees on sickness, disability or family leave.

Underlying legislation

The INFONAVIT Notice informing the general public of the legal deadline granted to employers to make adjustments to their internal administrative systems and processes to determine, implement, and report deductions from their workers' salaries for the payments to cover loans granted by the Institute based on the reform of Article 29 of the Law of the National Workers' Housing Fund Institute (*Aviso por el que se hace del conocimiento del público en general el plazo legal otorgado a los patrones a efecto de realizar los ajustes a sus sistemas y procesos administrativos internos para determinar, realizar y enterar los descuentos a los salarios de sus trabajadores que se destinen al pago de abonos para cubrir préstamos otorgados por el Instituto con base en la reforma del artículo 29 de la Ley del Instituto del Fondo Nacional de la Vivienda para los Trabajadores*) was published in the Official Gazette (*Diario Oficial de la Federación*) on 15 May 2025.

The reform of Article 29 of the Law of the National Workers' Housing Fund Institute indicated in the above INFONAVIT Notice was introduced by the Decree amending, adding to, and repealing various provisions of the National Housing Fund Institute for Workers Law and the Federal Labor Law, regarding social housing (*Decreto por el que se reforman, adicionan y derogan diversas disposiciones de la Ley del Instituto del Fondo Nacional de la Vivienda para los Trabajadores y de la Ley Federal del Trabajo, en materia de vivienda con orientación social*), which was published in the Official Gazette on 21 February 2025.

Resources

National Housing Fund Institute for Workers (INFONAVIT) website

Netherlands

Employer-paid bereavement leave under Parliamentary review

Published 6 August 2025

On 12 July 2024, the Ministry of Social Affairs and Employment submitted the proposed Bereavement Leave Introduction Act (*Wet invoering rouwverlof*) to the lower house of Parliament (*Tweede Kamer*), which would establish five days of employer-paid bereavement leave for full-time employees after the death of a partner or minor child (under 18 years of age).

The Bill ultimately aims to assist grieving employees and limit extensive use of sick leave.

Eligibility

Currently, under the Work and Care Act (*Wet arbeid en zorg*), employees may take employer-paid emergency leave or short-term leave (*calamiteitenverlof of kort verzuimverlof*) in the event of a death of an immediate family member (parent, child, grandparent, grandchild, sibling, etc.), provided there are no restrictions outlined in applicable collective bargaining agreements (CBA).

The proposed legislation would expand bereavement entitlements for full-time employees to five days of employer-paid leave if their partner or a child under the age of 18 years has died. Employers would be required to provide the employee's full wages during this time.

For all intents and purposes, a partner would be defined as an individual's spouse, registered partner, or the person with whom the employee is cohabiting unmarried. A child would be considered a child to whom the employee is related to as a parent, a child whose care and upbringing is permanently assumed by the employee as his or her own child, or a foster child who lives with the employee and is cared for by the employee as a foster parent.

If passed, employees would be entitled to both the existing emergency leave or short-term leave and the newly added bereavement leave.

Duration

Currently, employees are entitled to as many days of emergency leave or short-term leave required to address urgent personal matters, including the death of an immediate family member. They must, however, provide justification that the leave was necessary upon the employer's request.

If the proposed legislation is passed, employees would be entitled to five additional statutory bereavement days that can be taken from the day of the funeral up to 12 months after the death of a partner or minor child. Employers may decide to increase the number of days of leave.

In the case where employment is terminated before the bereavement leave is fully taken, the employee would be entitled to the remaining portion of their leave if new employment commences. Employers would be required to indicate how much bereavement leave the employee is still entitled to, upon request.

Requesting the leave

Employees would be required to notify their employer in advance of taking bereavement leave, providing the reason, start date, and estimated duration of leave to be taken. If an advance notice is not possible, the employee would have to inform the employer of the estimated duration of leave to be taken as early as possible.

Proposed legislation

The changes were proposed by the Bereavement Leave Introduction Act (*Wet invoering rouwverlof*), which was submitted to the House of Representatives on 12 July 2024 and if passed would enter into force on a date to be determined by Royal Decree.

Resources

Emergency Leave Questions & Answers (*Calamiteitenverlof Vraag en Antwoord*).

Netherlands

Government ends incentives for the employment of certain individuals over 56 years of age

Published 19 August 2025

Effective 1 January 2026, employers with employees who are 56 years of age or older will no longer be entitled to the annual government subsidy known as the labor costs compensation (*Loonkostenvoordeel, LKV)*, according to recent amendments to the Wage Cost Subsidy Act (*Wet tegemoetkomingen loondomein, WTL*).

Key changes

Current target groups and subsidy amounts

Previously, employers were entitled to LKV if they hired or retained employees who fell under any of the following four target groups:

- Employees 56 years of age or older.
- Employees with disabilities who are newly hired.
- Employees eligible for protected employment placements per the Jobs Agreement (*Banenafspraak)* – an agreement between the government and employers to create jobs for people with illnesses and disabilities.
- Employees with disabilities who are reassigned within the same organization.

The conditions that must be met for each of the target groups are provided under the Resources section below.

Starting 1 January 2025, the LKV amount for employees aged 56 years and older who were hired on or after 1 January 2024 was reduced from EUR 3.05 per hour (up to EUR 6,000 per year) to EUR 1.35 per hour (up to EUR 2,600 per year). This amount applies to hours worked, leaves taken, and payments made during illness. Note that subsidy amounts remained unchanged for those employed prior to 1 January 2024.

New provisions

Effective 1 January 2026, the target groups that qualify employers for LKV remain unchanged. However, the reduced subsidy paid to employers for older employees will be phased out, with the exception of subsidies paid for older employees hired before 1 January 2024. For these employees, the employer will remain eligible to receive the full amount of LKV (i.e., EUR 3.05 per hour for a maximum of EUR 6,000 per year) for up to three years.

Important considerations

It is worth noting that eligibility for the LKV is tied to the specific categories of individuals listed above. Employers who hire individuals with disabilities for the first time, hire individuals eligible for protected employment placements per the Jobs Agreement, or reassign individuals with disabilities within the same

organization will remain eligible for LKV past 1 January 2026, as part of a government effort to promote participation of individuals with disabilities in the labor force.

Applying for LKV

If an employer wants to receive LKV for an employee, the employee must first apply for a target group declaration. Second, the employer must request LKV when filing their payroll taxes with the Tax Administration (*Belastingdienst*) no later than 31 January of that year. The Employee Insurance Agency (*Uitvoeringsinstituut Werknemersverzekeringen, UWV*) then calculates the LKV, and the Tax Administration pays it to the employer.

Additional details about the application steps are listed under the Resources section below.

Underlying legislation

The changes were introduced by the Act of 18 April 2024, amending the Wage Cost Subsidy Act to abolish the low-income benefit and related to certain other amendments (*Wet van 18 april 2024, houdende wijzigingen van de Wet tegemoetkomingen loondomein teneinde het lage inkomensvoordeel te laten vervallen en in verband met enkele andere wijzigingen*), which was published in the Official Gazette (Staatsblad) on 24 April 2024.

Resources

- LKV conditions for older employees (*Voorwaarden LKV oudere werknemers*)
- LKV conditions for employees with disabilities who are newly hired (*Voorwaarden LKV arbeidsbeperkte werknemers*)
- LKV conditions for employees eligible for protected employment placements per the Jobs Agreement (*Voorwaarden LKV doelgroep banenafspraak en scholingsbelemmerden*)
- LKV conditions for employees with disabilities who are reassigned within the same organization (*Voorwaarden LKV arbeidsbeperkte werknemers)*
- Target group declaration for requesting LKV (*Doelgroepverklaring loonkostenvoordeel aanvragen*)
- Calculating LKV (*Bereken LKV*)

Singapore

New government program reduces insurance premiums for SMEs that enroll their employees in health screening and lifestyle coaching

Published 25 August 2025

On 24 July 2025, the Ministry of Manpower (MOM) announced a new government incentive program that supports small and medium-sized enterprises (SME) that invest in the health and well-being of their employees via reduced group insurance premiums under a new partnership between the Workplace Safety and Health (WSH) Council and Singapore Life Limited (Singlife) – Singapore's largest insurer.

SME Definition

The concept of SME is defined as a policy and administrative classification used by government agencies — most notably Enterprise Singapore (a statutory board under the Ministry of Trade and Industry), for the purpose of government grants, assistance programs, and data collection.

As of 1 April 2011, SMEs have been defined as businesses with either an annual revenue of no more than SGD 100 million; or employing no more than 200 employees. These thresholds apply at group level, meaning they include the number of employees and the revenue from all related entities (parent and subsidiaries, national and foreign).

In areas such as enforcement of workplace laws, MOM considers employee headcount, e.g., the Workplace Fairness Legislation includes exemptions for firms with fewer than 25 employees, although this is a statutory clause tied to workforce size rather than a SME classification more broadly used for government policies.

The SME incentive program

The incentive program is a government-supported initiative through the WSH Council, which operates under the Ministry of Manpower (MOM). The incentive consists of a 10% discount on Singlife's MyBenefits Plus plan in the first year for enrolling employees in the total WSH Program.

The incentives under this partnership will be available for employers that participate in both Total WSH and enroll in Singlife's MyBenefits Plus plan until 31 March 2027, to offset their first-year premiums under the MyBenefits Plus plan.

Employers opting for non-package group insurance plans will also receive complimentary wellness benefits from Singlife in the first year, which include wellness privileges under Singlife's corporate wellness program. Benefit details would depend on group size and premiums.

According to MOM, an SME with 50 employees typically spends around SGD 650 per employee annually for basic health coverage. The 10% discount would translate to SGD 3,250 in savings in the first year.

Total WSH Program

The Total WSH program supports employers in creating safer and healthier workplaces via packages covering both health and safety. WSH Council-appointed program managers work closely with employers to integrate health and safety practices into daily operations.

MyBenefits Plus Plan

Singlife's MyBenefits Plus is a flexible group insurance plan designed for SMEs. It provides unexpected health and accident coverage for employees, both personal and occupational. The plan includes term life, personal accident and medical insurance, with optional add-ons for critical illness, outpatient care, and dental benefits.

Official announcement of the program

The program was announced via a Tripartite Alliance Limited (TAL) Press Release on 24 July 2025 entitled, "Singlife and WSH Council Launch Insurance Incentive Programme to Boost SME Employee Health". TAL is a government-affiliated agency under the Ministry of Manpower, oversees the WSH Council, and is directly involved in the program's implementation.

Singapore

Government launches public consultation on the Second Workplace Fairness Act Bill

Published 28 August 2025

On 26 August 2025, the Ministry of Manpower (MOM) launched public consultation on the proposed approach to resolving workplace fairness disputes and procedures for making workplace fairness claims under the Workplace Fairness Act (WFA) Second Bill. Public comments are due by 19 September 2025.

The WFA First Bill (WFA) was passed in January 2025 to enhance protections against discrimination. At the time, Parliament announced that legislation would be introduced to establish procedures and processes for making claims under the WFA.

With this consultation MOM is seeking public opinion on:

- The approach for amicable and expedited resolution of workplace fairness disputes;
- The judicial forum to hear workplace fairness claims; and
- The representation of parties by unions for workplace fairness claims.

MOM's committee will consider all feedback from this public consultation when introducing legislation for private claims under the WFA around end-2025.

Consultation paper and feedback form

Members of the public can submit feedback on the consultation paper via the online form (both of which are linked below) by 19 September 2025, 5.00PM local time.

- Consultation Paper on Approach for Resolving Workplace Fairness Disputes and Procedures for Making Workplace Fairness Claims
- Feedback Form for MOM Public Consultation on Approach for Resolving Workplace Fairness Disputes and Procedures for Making Workplace Fairness Claims

United Kingdom

A new public charging advisory rate for use of employer-provided EV introduced, and other advisory fuel rates adjusted

Published 24 August 2025

Effective 1 September 2025, a newly added rate for public charging of fully electric powered vehicles applies, and advisory fuel rates applicable to employees using a company vehicle are updated.

On 22 August 2025, the HM Revenue and Customs (HMRC) updated the Guidance on Advisory Fuel Rates to:

- Add the new public charging rate for fully electric vehicles (EV), in effect splitting the advisory EV rate into separate home charging and public charging rates, with a higher reimbursement rate for using the public charging network; and
- Update prices for fuel, diesel, and electric.

Advisory fuel rates are recommended tax-effective limits set by the HMRC for reimbursements of fuel expenses to be used by employers that provide company vehicles to their employees as a benefit.

Advisory fuel rates can only be used by employers in two instances, namely:

- When employers reimburse employees' fuel expenses for business-related use of a company vehicle, and
- When employees reimburse employers for using a company vehicle for private purposes.

The fuel advisory rates are on a per-mile basis and are periodically adjusted to reflect market fuel costs.

New public charging rate for fully electric vehicles

HMRC has divided the advisory rate for EVs into two rates – one for home charging and one for public charging, with a higher reimbursement rate allowed for use of the public network, effective 1 September 2025.

Employees with employer-provided fully electric vehicles will be reimbursed 8 pence per mile for home charging and 14 per mile for charging via the public network. The now split rates compare to a single 7 pence per mile rate which had come into effect as of 1 June 2025, and applied to EVs regardless of whether they were charged at home or via the public network.

Advisory fuel rates as of 1 September 2025

In contrast with electric vehicle (EV) per mile advisory rate, the advisory rates for Gas, LPG, or Diesel-fueled vehicles depend on the vehicle's engine size, which is measured in cubic centimeters (cc).

The adjusted rates are provided below.

Advisory rates for Gas and LPG-fueled vehicles

The new rates applicable as of 1 September 2025 for Gas and LPG-fueled vehicles are presented in the table below.

Engine Size	Gas (pence per mile)	LPG (pence per mile)
1400 cc or less	12 (unchanged)	11 pence (unchanged)
1401 cc to 2000 cc	14 pence (unchanged)	13 pence (unchanged)
Over 2000 cc	22 pence (unchanged)	21 pence (unchanged)

Advisory rates for diesel-fueled vehicles

The new rates applicable as of 1 September 2025 for diesel-fueled vehicles are presented in the table below.

Engine Size	Diesel (pence per mile)
1600 cc or less	12 (up from 11)
1601 cc to 2000 cc	13 pence (unchanged)
Over 2000 cc	18 pence (up from 17)

Advisory rate for electric vehicles

As of 1 September 2025, the advisory fuel rate for EV depends on charging location. These are presented in the table below.

Charging location	Electric (pence per mile)
Home charger	8 pence (up from 7 pence)
Public charger	14 pence (up from 7 pence)

Previously, only one rate applied for charging EVs, irrespective of the charging location.

Employer reimbursement for business travel fuel expenses

When an employee pays for a company vehicle's fuel for work-related driving, the employer must reimburse the employee for the expenses. Employer reimbursements up to the advisory fuel rate, are exempt from income tax and National Insurance (NI) contributions, and deductible from corporate revenues as a business expense.

In cases where a company vehicle is not fuel-efficient, and where employees must be reimbursed at a rate that is higher than the advisory fuel rate, the employer must be able to demonstrate that the vehicle entails a higher per mile fuel consumption. Otherwise, the amounts reimbursed in excess of the applicable advisory fuel rate will become subject to income tax for the employee, and to NI contributions for both employees and employers, and considered as taxable profit for the employer, i.e., not a deductible expense.

Employee reimbursements for fuel used for private travel

When an employee uses company vehicle with fuel paid for by the employer for private purposes, they must either reimburse the employer for the fuel, or have the private use of the company vehicle considered as an employee benefit, and hence subject to income tax and NI contributions.

In order for the use of a company vehicle for private purposes not to be considered as a benefit, an employee must keep a log of miles driven for private purposes and reimburse the employer based on the applicable advisory fuel rate or higher (if the vehicle is not fuel-efficient).

Use of the advisory fuel rates is not required when an employer can demonstrate that the employee has fully covered private travel miles at a lower rate.

Employer actions to consider

Employers should ensure that all relevant departments or service providers (e.g., payroll, benefits, finance) are informed of the new rates, especially of the splitting of the advisory rates for EVs.

Employers are also advised to inform their employees of the advisory fuel rates applicable as of 1 September 2025, and of the new difference in rates for EVs based on charging location.

With the new public charging reimbursement rate that is not based on what an employee would have to pay at an ultra-fast public charger, HMRC allows a higher amount of expense reimbursement than the EV advisory rates, provided a higher fuel cost per mile can be demonstrated.

Fuel advisory rates will either remain unchanged or increase. Therefore, there is no risk of employers inadvertently subjecting themselves or their employees to unintended taxes and National Insurance contributions due to over reimbursement of fuel expenses.

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.

Alliant Global Services

GlobalBenefits@alliant.com

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

CA License No. 0C36861

Alliant