

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

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Australia

Right to superannuation contributions included in National Employment Standard

Published 4 December 2023

Effective 1 January 2024, the [National Employment Standards](#) (NES) will include employees' right to superannuation contributions. Therefore, any unpaid or underpaid superannuation contribution amounts can be enforced by nearly all employees, as well as by an employee organization or Fair Work Ombudsman.

The NES are 11 minimum standards that are part of the [Fair Work Act](#) and apply to nearly all employees. Modern awards, company agreements and employment agreements can provide more favorable terms than those in the NES.

Currently, under the provisions of the Superannuation Guarantee Charge Act 1992, employers are required to pay the superannuation guarantee charge if they fail to contribute to a superannuation fund for the benefit of their employees, and employees covered by a modern award or a company agreement that requires superannuation contributions, can apply to a court (including a small claims court) to enforce the contribution requirement.

The inclusion of superannuation contributions as a NES ensures that most employees covered by the Fair Work Act (i.e., nearly all employees in Australia) have an enforceable right to employer superannuation contributions. Employee organization or a Fair Work Inspector can also apply to enforce the requirement for an employee.

The amendments specifically provide that an employee cannot rely on the NES entitlement to recover unpaid contributions through the courts, if the Australian Taxation Office (which has the primary responsibility for ensuring compliance with superannuation-related obligations) has already initiated legal proceedings to recover the unpaid amounts.

Underlying legislation

The inclusion of superannuation contributions in the NES was ensured by the [Fair Work Legislation Amendment \(Protecting Worker Entitlements\) Act 2023](#), which received royal assent on 30 June 2023.

Belgium

New tax-exempt limits and withholding rules apply to commuting allowances

Published 18 December 2023

Effective 1 January 2024, only employees who opt for a flat-rate deduction for their business expenses in their personal income tax return will be entitled to a tax-exemption of commuting allowances when the employer calculates their withholding tax.

Additionally, new maximum exemption amounts apply, as of 1 January 2024, and in the case of bicycle allowances, a newly introduced annual exemption ceiling applies.

New tax-exemption rules for commuting allowances

Starting 1 January 2024, employers will not be able to apply tax-exemption to commuting allowances (*indemnités déplacements domicile-lieu de travail*) when calculating the withholding tax of employees who opt for deducting expenses that are actually incurred, and who inform their employer of their decision. Only employees who opt for a flat-rate deduction for their business expenses in their personal income tax return, will be entitled to a tax-exemption of commuting allowances.

Previously, to allow the employer to determine the amount of tax to withhold, an employee had to inform their employer in writing that they were not opting for an income tax deduction of commuting expenses actually incurred.

2024 maximum exempt amounts

Employers determine the withholding tax due by an employee taking into account the exemptions that apply. The exemptions depend on the mode of transport.

An exempt amount of up to EUR 40.80 per month applies, if:

- The employee uses public transport, provided that the employer can demonstrate that the commuting allowances or reimbursements are related to the use of one or more means of public transport; or
- The employee relies on carpooling, provided the commuting allowances or reimbursements are related to carpooling.

In the case of carpooling, employer payments or reimbursements can be income tax-exempt provided the amounts do not exceed the price of a first-class train subscription for the distance.

Additionally, starting 1 January 2024, if an employee uses their bicycle for commuting to work, an limit of EUR 0.35 per kilometer of bicycle commute (up from EUR 0.27 per kilometer) applies. While the per

kilometer allowance amount is considerably increased a new annual exemption ceiling of EUR 2,500 is introduced.

Payments made by the same employer in excess of this annual exemption ceiling, will be subject to social security contributions and income tax.

If commuting allowances paid by several employers exceeds the new annual exemption ceiling, then:

- the annual exemption ceiling applies per employer in terms of social contributions; and
- the required income tax adjustments are made by tax authorities in processing the employees tax return.

Underlying legislation

Royal decree of 11 December 2023 modifying, in matters of professional withholding tax ([Arrêté royal modifiant, en matière de précompte professionnel](#)) including annexes, published in the Official Journal (*le Moniteur belge*) on 15 December 2023

Useful resources

Annex of the Royal Decree of 11 December 2023 ([Annexe à l'arrêté royal du 11 décembre 2023](#))

Czech Republic

Tax-exemption limits will apply to in-kind benefits, starting 1 January 2024

Published 18 December 2023

Effective 1 January 2024, the income tax and social contribution exemptions currently applicable to in-kind benefits offered to an employee or to their family members will be capped.

The change is introduced by the consolidation package, which limits the exemption of employee remuneration paid in the form of in-kind benefits, as provided for by Section 6 paragraph 9.d of the Income Tax Act ([Přidej k oblíbeným Zákon č. 586/1992 Sb. Zákon České národní rady o daních z příjmů](#)).

Current taxation of in-kind benefits

Currently, according to Section 6 paragraph 9.d of the Income Tax Act the following in-kind employee benefits are exempt from personal income tax:

- In-kind benefits provided to the employee or their family members, from:
 - The employer's Cultural and Social Needs Fund (*Fond kulturních a sociálních potřeb, FKSP*) – a regulated fund that serves to support the cultural and social needs of employees and their family members, as well as retired former employees; and
 - The social fund (*sociálního fondu*) – a non-regulated fund designed to cover cultural, social, and other benefits that are not compensating work done by employees, i.e., not earnings-related;
- Procurement of goods or services of a medical, therapeutic, hygienic, or similar nature from medical facilities, and procurement of prescribed medical devices;
- Use of educational or recreational facilities. Note that, when both recreation and travel is provided as benefit, the employee tax-exemption is limited to a maximum of CZK 20,000 per year;
- The use of employer's pre-school care facilities (including a kindergarten), library, physical education and sports facilities;
- In-kind contributions to cultural or sports events organized by the employer for a limited group of participants; and
- Allowance for hardcopy/printed books, including picture books for children (except for printed materials in which advertising exceeds 50% of the surface).

Taxation of in-kind benefits granted in 2024

The tax-exemption of in-kind benefits provided to an employee or their family members on or after 1 January 2024, will be subject to an annually-adjusted per employer limit equal to half of the average gross salary for the given year (i.e., half of CZK 43,967, or CZK 21,983 for 2024). In other words, the limit will not apply to in-

kind benefits provided in 2023 that are to be reported in the 2024 tax returns. Employees will continue to be able to draw allowances for cultural or sporting events, travel, printed books, goods or services of a medical facility, etc.

The limit will be assessed per employer in cases where the employee receives in-kind benefits from several employers in the same tax year.

The value of benefits exceeding this new tax-exemption limit will be taxed as earnings, hence subject not only to personal income tax, but also to social and health insurance contributions.

Furthermore, the tax-exemption for benefits provided from the employer's Cultural and Social Needs Fund (FKSP) will be abolished for all benefits granted as of 1 January 2024.

Meal benefits taxation aligned

The conditions for exempting the employer's contribution to employee meals will be unified from 1 January 2024, so that in-kind meal benefits, and even the so-called managerial meal vouchers, will also be exempt from personal income tax up to a limit established by law.

In other words, the tax-exemption limit that is applicable to meal vouchers or cash allowances paid to employees will also apply to in-kind meals (e.g., employer cafeteria meals) provided by the employer and to the so-called managerial meal vouchers.

Indeed, this alignment of taxation of all kinds of meal benefits, also implies that managerial meal vouchers will be income tax-exempt, but up to a limit, i.e., the current tax exemption with no limit of managerial meal vouchers is effectively abolished starting 1 January 2024.

Currently, in contrast with meal vouchers or cash allowances paid to employees, managerial meal vouchers are exempt from personal income tax without a limit. This means that these benefits can amount to hundreds of Czech crowns (CZK) per day, while remaining exempt from personal income-tax.

Employer Actions

In planning and designing their 2024 employee remuneration packages, employers will need to be aware that the personal income tax and social contribution exemptions currently applicable to in-kind benefits offered to their employees or to their employees' family members, will be subject to an annual maximum of CZK 21,983 (i.e., half of the national average gross salary for 2024).

The value of any in-kind benefits exceeding the above limit must be taxed as earnings. Employers should therefore ensure that their payroll departments or payroll providers properly implement the new annual tax-exemption limit applicable to in-kind benefits (including in-kind meal benefits).

In the case of employees with more than one employer during a given tax year, the annual limit applies per employer.

Furthermore, the uniform taxation of meal benefits also includes managerial meal vouchers, which starting 1 January 2024 will also be exempt from personal income tax up to a limit.

Underlying legislation

The changes are introduced by Amendments of the Income Tax Act included in the consolidation package the government's consolidation package. Namely, via Act No. 349/2023 Coll. Act amending certain laws in connection with the consolidation of public budgets ([Zákon č. 349/2023 Sb. Zákon, kterým se mění některé zákony v souvislosti s konsolidací veřejných rozpočtů](#)), published in the Official Journal (*Sbirka Zákonu*) on 12 December 2023.

Amendments of the Income Tax Act included in the consolidation package (Part 10 of Act No. 349/2023 Coll.), regulate employee benefits, among other provisions.

Germany

Income test limits for parental leave allowance to be reduced, starting 1 April 2024

Published 28 December 2023

On 28 December 2023, a [press release](#) of the Federal Ministry of Family Affairs announced that the coalition parliamentary groups had agreed on a phased reduction in the parental allowance income test threshold, in order to meet federal budget constraints while avoiding a reduction in parental allowance that would apply to all parents.

Accordingly, applicable to births occurring on or after 1 April 2024, the gross annual income above which employees are no longer eligible for a parental allowance (*Elterngeld*) would be reduced from EUR 300,000 to EUR 200,000 for joint recipients of parental allowance. Effective 1 April 2025, the income limit would be further reduced to EUR 175,000 for couples.

For single parents, the gross income limit will be EUR 150,000, down from currently EUR 250,000.

Furthermore, the possibility of simultaneously receiving parental allowance will be regulated. In the future, it would only be possible to receive basic parental allowance simultaneously by both parents for a maximum of one month until the child is 12 months of age, down from currently 24 months.

Exceptions would apply for:

- the simultaneous receipt of parental allowance plus (*ElterngeldPlus*) – an allowance that partially replaces the loss in income if parents reduce their working hours to care for their child,
- the partnership bonus; and
- in cases of multiple births and premature births.

The change would affect employers who top-up parental leave allowances to 100% of the employee's salary during parental leave, as fewer employees would be eligible for the parental allowance.

Parental leave allowances are frequently supplemented by collective bargaining agreements, employer agreements, or rights to extend the timeframe over which parental leave can be drawn.

Overview

Parental leave is an individual entitlement that can be drawn by both parents until the child reaches the age of three years. Two kinds of income-based allowances (or basic allowances) apply, depending on whether the employee takes fulltime or parttime parental leave, respectively, *Basiselterngeld* and *ElterngeldPlus*.

Two bonus months referred to as partner months (*Partnermonate*) are paid if both parents take at least two fulltime months of leave, or in the case of single parents.

Two, three or four bonus months referred to as the partnership bonus (*Partnerschaftsbonus*) are paid if both parents work part-time (from 24 to 32 hours of work per week) for at least two, three or four continuous months, respectively.

A supplemental payment is paid in the case of multiple births. Separately, a supplemental payment (*Geschwisterbonus*) applies to parents with more than one young child.

Increase in child sick days and related social benefits

Published 16 December 2023

Effective 1 January 2024 through 31 December 2025, parents' entitlement to child sick days and related social benefits increases. Child sick days are not employer-paid, unless otherwise provided by collective bargaining agreement, company agreement, or individual employment agreement.

Specifically, Article 8a of the recently passed Nursing Studies Strengthening Act ([PflStudStG](#)) provides that:

- child sick days (*kinderkrankentage*) temporarily increases from 10 to 15 per child and per parent. In the case of multiple children, each parent is entitled to a total of up to 35 workdays of child sick days leave; and
- for single parents the number of child sick days is temporarily increased to 30 working days, up from previously 20 days. In the case of multiple children, a single parent is entitled to a total of up to 70 working days as child sick days, up from previously 60 days.

In cases where a child is undergoing inpatient treatment, the entitlement to child sickness benefit is unlimited. Previously, the maximum annual leave per working parent was 65 days per year, or 130 days for single parents, irrespective of the number of children.

The above changes apply in 2024 and 2025.

Child sick days

According to [Section 45](#) of the Fifth Book of the Social Security Code ([Fünftes Buch Sozialgesetzbuch, SGB](#)) which regulates statutory health insurance, employees who are unable to work due to the need to care for a sick child are entitled to unpaid leave from work.

Unless otherwise specified by collective bargaining agreements (CBA), company agreement, or an individual employment agreement, the entitlement to employer payment of wages is suspended for the duration of leave. The entitlement to pay is replaced by an entitlement to a social health insurance benefit, or the children's sick pay (*Kinderkrankengeld*).

The amount of social health insurance benefit during child sickness leave is typically 90% of the employee's net salary.

The eligibility criteria for claiming the social health insurance benefit are:

- both the parent and the sick child have statutory health insurance; and
- the child has not yet reached the age of 12 or is a dependent due to a disability.

Background

The new provisions support parents in balancing family and work responsibilities beyond the expiration of special COVID-19 related provisions. During the pandemic, in light of daycare and school closures, temporary

increases in the number of child sick days per child and per parent had to be renewed several times to support parents quickly and unbureaucratically.

Employer Actions

Employers must ensure that their leave policies and practices are in compliance with the temporarily increased child sick leave entitlements.

Employers are advised to revise their employee communication materials to reflect the changes as needed, and to inform their employees of their new statutory entitlements.

Underlying legislation

The changes were introduced as part of the Law to strengthen university nursing education, to make it easier to recognize foreign qualifications in nursing and to change other regulations ([*Gesetz zur Stärkung der hochschulischen Pflegeausbildung, zu Erleichterungen bei der Anerkennung ausländischer Abschlüsse in der Pflege und zur Änderung weiterer Vorschriften \(Pflegestudiumstärkungsgesetz – PflStudStG\)*](#)), published in the Official Journal (*Bundesgesetzblatt*) on 15 December 2023.

Ireland

Employer-paid domestic violence leave in effect, starting 27 November 2023

Published 6 December 2023

On 24 November 2023, the Ministry for Children, Equality, Disability, Integration and Youth published the [Work Life Balance and Miscellaneous Provisions Act 2023 \(Commencement\) \(No. 2\) Order 2023](#) in the Irish Statute Book, designating 27 November 2023, as the effective date of [section 7](#) of the [Work Life Balance and Miscellaneous Provisions Act 2023](#).

Consequently, effective 27 November 2023, per Section 7 of the Act (which was pending the Commencement Order), all employees who are victims of domestic violence are entitled to the new employer-paid domestic violence leave of up to five days in any 12-month period.

Support for implementing domestic violence policies

The Ministry for Children, Equality, Disability, Integration and Youth, in partnership with Women's Aid – a national organization working to prevent and address the impact of domestic violence and abuse, has created a designated [website](#) providing support materials and services for employers developing their workplace domestic violence policies, including recommendations which include:

- the appointment of a specially trained focal point to provide confidential support to employees who are victims of domestic violence and abuse; and
- the introduction of a company safety plan for victims.

Women's Aid is hosting a series of webinars which to provide advice and information to employers on domestic violence policies.

Domestic violence leave

Effective 27 November 2023, all employees are entitled to up to five days of employer-paid domestic violence leave over any 12-month period.

Rationale for domestic violence leave

The rationale for introducing the employer-paid domestic violence leave is to allow affected employees to seek assistance, obtain legal counsel, or acquire a court security order, and more.

More specifically, according to the provisions of the Work Life Balance and Miscellaneous Provisions Act 2023, employees can request the leave for any of the following reasons:

- seek medical attention;

- obtain services from a victim services organization;
- obtain psychological or other professional counselling;
- relocate temporarily or permanently;
- obtain an order under the Domestic Violence Act 2018;
- seek advice or assistance from a legal practitioner;
- seek assistance from the Garda Síochána – the national police and security service; and seek or obtain any other relevant services.

Definition of domestic violence and leave eligibility

Domestic violence is defined by the Act as: "Violence, or threat of violence, including sexual violence and acts of coercive control committed against an employee or a relevant person by another person".

"Relevant person" is defined by the Act as any of the following in relation to the employee:

- the spouse or civil partner of the employee,
- the cohabitant of the employee,
- a person with whom the employee is in an intimate relationship,
- a child of the employee who has not attained full age, or
- a person who, in relation to the employee, is a dependent person.

"Another person" is defined as any of the following:

- the spouse or civil partner of the employee or relevant person,
- the cohabitant of the employee or relevant person,
- the individual who is or was in an intimate relationship with the employee or relevant person, or is a child of the employee or relevant person who is of full age and who is not, in relation to the employee or relevant person, a dependent person.

Payment during the leave

Domestic violence leave is paid by your employer at 100% of the employee's normal daily pay. Normal daily pay includes regular bonuses or allowances which do not change from week to week (but excludes overtime or commission payments).

In cases where the employee's pay varies from week-to-week, the employer's payment obligation during domestic violence leave is the average of the employee's pay over the 13 weeks preceding the leave.

Requesting domestic violence leave

Domestic violence leave can be taken without prior notice. An employee must, as soon as feasible, inform their employer that they have taken domestic violence leave and provide the dates of leave.

Employees are not required to provide any supporting documents or evidence when requesting domestic violence leave.

Employee entitlements during domestic violence leave

During domestic violence leave the employee is to be treated as if they are in work, meaning:

- Domestic violence leaves do not break the employee's continued service. The days also count as service when calculating statutory entitlements such as annual leave or public holidays;
- An employee cannot be terminated for taking or for requesting to take domestic violence leave; and
- An employee cannot be victimized for taking or for requesting to take domestic violence leave, e.g., be given worse employment conditions or be selected for redundancy.

Employer Actions

Starting 27 November 2023, employers must grant up to five days of domestic violence leave in any 12-month period to eligible employees. During such leave, employers must pay the employee 100% of their normal daily pay, which includes any regularly paid bonuses or allowances that do not change from week to week.

Employers must respect employee's statutory entitlements during domestic violence leave. An affected employee is to be treated as if they are in work, meaning:

- There should not be a break in the employee's continued service;
- An employee cannot be terminated for taking or for requesting to take domestic violence leave; and
- An employee cannot be victimized for taking or for requesting to take domestic violence leave.

Employers are advised to revise their leave policies and procedures to ensure compliance with the new statutory requirements. In revising their policies, employers should consider including the recommendations formulated by the government in partnership with Women's Aid, which include:

- the appointment of a specially trained focal point to provide confidential support to employees who are victims of domestic violence and abuse; and
- the introduction of a company safety plan for victims.

Finally, employers are advised to update and disseminate communication materials to inform their employees of the company's domestic violence leave policies and the employees' new statutory rights.

Underlying legislation

The [Work Life Balance and Miscellaneous Provisions Act 2023 \(Commencement\) \(No. 2\) Order 2023](#), was published in the Irish Statute Book on 24 November 2023.

The [Work Life Balance and Miscellaneous Provisions Act 2023](#) was published in the Irish Statute Book on 4 April 2023.

The Act transposes the provisions of the [European Union \(EU\) Directive 2019/1158 of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU](#) into Irish legislation.

Resources for employers

[Policy Template: Workplace Supports for Employees Affected by Domestic Violence](#)

[Guidance Note: Workplace Supports for Employees Affected by Domestic Violence](#)

Japan

Employers must accommodate individuals with disabilities, as of 1 April 2024

Published 15 December 2023

Effective 1 April 2024, private sector employers must provide reasonable accommodations to individuals with a disability.

Currently, the statutory obligation to provide reasonable accommodation to individuals with disabilities is limited to the national and local governments. Private sector employers are currently expected to make efforts to provide reasonable accommodation to people with disabilities, but with this amendment, it will become a statutory obligation. As such, an employer's refusal of providing reasonable accommodations without a reasonable justification will constitute a violation of the law.

Employer obligations

Effective 1 April 2024, key employer obligations include:

Responding to all employees with a disability who express having trouble working;

- Reasonably accommodating the needs of employees who hold a disability certificate, i.e., those who are counted towards meeting the employers quota of employees with disabilities.;
- Reasonably accommodate the needs of prospective employees during the recruitment process even if the individual with a disability has not requested it; and
- Treating an employee who is recently found to have a disability through a medical evaluation, as an individual who requires reasonable accommodation, pending confirmation via a disability certificate.

Reasonable accommodation

Employers obligation to provide reasonable accommodation means that when an individual with a disability expresses that "some kind of response is necessary to remove barriers in society," government Institutions and private sector employers must eliminate social barriers, provided the burden associated with implementing the relevant accommodation is not disproportionate.

Social barriers include, structures, institutions, practices, stereotypes, and everything else that would block an individual with disabilities' ability to carry on with their daily/social lives.

If the measures requested by an individual with a disability would place an excessive burden on the employer, the employer should discuss the measures with the individual and make accommodations to the extent that they do not result in an excessive burden.

Employer Actions

Effective 1 April 2024, private sector employers must provide reasonable accommodation to employees with a disability, as well as prospective employees who express that "some kind of response is necessary to remove barriers", provided the burden associated with implementing the accommodation is not disproportionate.

Employers are also required to treat an employee who is recently found to have a disability, as an individual who requires reasonable accommodation, until their disability is confirmed via a disability certificate.

Given that it may be a difficult task to determine what constitutes reasonable accommodation, employers are advised to rely on previous or comparable cases, or to consult specialized service providers.

Underlying legislation

Act to partially amend the Act on Promotion of Elimination of Discrimination on the Basis of Disability (Act No. 5 of 2021) ([障害を理由とする差別の解消の推進に関する法律の一部を改正する法律（令和3年法律第5）](#)), was promulgated on 4 June 2021, and comes into effect on 1 April 2024.

Useful resources

Revision of basic policy based on the Act on Eliminating Discrimination against Persons with Disabilities ([障害者差別解消法に基づく基本方針の改定](#)), approved by the Cabinet on 14 March 2023.

Netherlands

Standard contribution rate slightly decreased, as of 1 January 2024

Published 6 December 2024

Effective 1 January 2024, the standard employer contribution to adequate pension plans for payroll employees, also referred to as standard premium payroll pension (*Normpremie payroll pensioen*), will be 15.4% of a payroll employees' pensionable earnings, down from previously 15.7%.

Payroll employees

Payroll employees, conclude an employment contract with a payroll company, but work for another company (the payroll company's hirer).

Since 1 January 2020, under the provisions of the Balanced Labor Market Act ([Wet arbeidsmarkt in balans, WAB](#)), the same employment conditions and legal provisions apply to employees with a payroll employment agreement as the employees employed by the hirer of the payroll company (e.g., annual leaves, vocational training, a possible thirteenth month pay, sickness benefits).

In effect, payroll employees are employees whose employment is transferred to a payroll company. As such, the payroll company becomes their legal employer. The employee appears on the payroll of the payroll company. The payroll company takes over all personnel and salary administration tasks and will arrange, among other things, the employee's salary payments. The payroll company becomes responsible for statutory entitlements pertaining to a payroll employee (e.g., short-term disability, termination).

Standard contribution payroll pensions

The WAB changed rules regarding employment contracts and terminations, and all payroll employees became entitled to an "adequate" pension among its many changes.

All payroll employers became required to offer an adequate pension plan to their payroll employees, and the Pension Fund for Personnel Services Foundation (*Stichting Pensioenfonds voor Personeelsdiensten, StiPP*) – the pension fund for temporary workers and seconded workers, was no longer an option for payroll employees.

The payroll company can ensure the provision of an adequate pension plan to its payroll employees in two ways, namely:

- Payroll employees participate in the pension plan of the payroll company's hirer where they work;
- The payroll company has its own pension plan – a standard premium payroll pension plan.

If a payroll company opts for its own pension plan, it must meet the following conditions:

- The payroll employee accrues pension from their first day of employment;
- The pension plan must provide a survivor's pension.

The payroll company may not pass on this contribution to payroll employees.

Since the entry into effect of the WAB, employer contributions to a standard premium payroll pension plan, also called the standard contribution (*normpremie*), are calculated based on a rate that is annually set by the Ministry of Social Affairs and Employment (*Ministerie van Sociale Zaken en Werkgelegenheid, SZW*), and that rate varies based on the average employer contributions to all Dutch pension funds.

Employer Actions

Effective 1 January 2024, payroll companies with payroll employees having opted for their own standard premium payroll pension plan (*Normpremie payroll pensioen*), must contribute 15.4% of their payroll employees' pensionable earnings to the plan (down from 15.7% in 2023).

The change does not affect payroll companies with payroll employees participating in the pension plan of the hirer where these employees work.

Underlying legislation

The rate adjustment was introduced by the Regulation of the Minister of Social Affairs and Employment of October 16, 2023, no. 2023-0000533671, determining the current percentage of the pension base for payroll employees 2024 (Regulation on updating percentage of payroll pension base 2024) ([Regeling van de Minister van Sociale Zaken en Werkgelegenheid van 16 oktober 2023, nr. 2023-0000533671, tot vaststelling van het actuele percentage van de pensioengrondslag voor payrollkrachten 2024 \(Regeling actualisering percentage pensioengrondslag payroll 2024\)](#)), which was published in the Official Journal (*Staatscourant*) on 24 October 2023.

The Balanced Labor Market Act ([Wet arbeidsmarkt in balans, WAB](#)), was published in the Official Journal (*Staatsblad*) on 19 June 2019.

Singapore

Bill ending non-residents' participation in CPF plans under parliament review

Published 19 December 2023

On 6 November 2023, a Ministry of labor [press release](#) provided information on the provisions of the [Central Provident Fund \(Amendment\) Bill 2023](#), which underwent its first parliamentary reading on 3 October 2023.

Key provisions of the Bill provide for ending non-residents' participation in CPF plans; and streamline the administrative processes related to a CPF plan member's death.

Contributions by non-residents to CPF plans, including voluntary contributions, have already been eliminated. The provisions of the Bill are to ensure that the CPF is entirely designated to nationals and residents of the country.

If passed, as of 1 April 2024, existing non-residents' CPF accounts would be automatically closed,

Non-residents' participation in CPF plans

The Bill would end all non-residents' participation in CPF plans, and all CPF accounts belonging to non-residents would automatically be closed, as of 1 April 2024.

Therefore, according to the government's press release of 6 November 2023, all non-residents "should transfer their CPF savings to their bank accounts by 1 Apr 2024. CPF savings that are not transferred by this date will be transferred to the General Moneys of the Fund. These amounts will cease to earn CPF interest.

However, the Bill does provide for a three-year transition phase from 1 April 2024 through 31 March 2027, over which non-residents' savings held in the General Moneys of the Fund would earn interest based on the three-month average of the three local banks' savings account interest rate.

The three local banks are those designated by Singapore's monetary authority, namely:

The Development Bank of Singapore (DBS),
Overseas Chinese Banking Corporation (OCBC), and
United Overseas Bank (UOB).

At the end of the transition phase, i.e., starting 1 Apr 2027, non-residents' savings held in the General Moneys of the Fund would no longer earn interest.

Streamlined CPF plan administration

In terms of CPF plan administration, in line with private sector practices, the Bill would: regulate disclosure requirements upon a member's death; and the administration of certain transactions which relate to obligations following or shortly preceding a member's death.

Specifically, the CPF Board would allow disclosure of deceased members' CPF information to their nominated beneficiaries under the relevant intestacy laws. This amendment is expected to come into effect, starting 1 Feb 2024 once the Bill is approved by Parliament. Currently members must authorize the Board to disclose their participation in CPF plan and their account information to concerned individuals upon their death – account information such as, the deceased's participation in CPF, their CPF balances, the nominated beneficiaries, their shares of the CPF balance.

Upon or after a members death, the CPF Board would be able to process certain transactions, including payments to third parties, such as refunding employers for any excess contribution payments.

Additional resources

[CPF \(Amendment\) Bill 2023 Round-Up Speech by Senior Minister of State for Manpower](#)

Spain

Government proposes universal right to accumulate the one hour per day gender-neutral employer-paid statutory breastfeeding leave

Published 20 December 2023

On 19 December 2023, the Council of Ministers approved a Ministry of Labor and Social Economy proposal to amend the statutory employer-paid breastfeeding leave, so that all parents become entitled to accumulating their one hour per day absence from work entitlement, for up to a total of 28 days of leave.

The approval was announced in a [press release](#) on the same day.

The possibility of consolidating the statutory daily absence from work of one hour for breastfeeding is currently conditional on the right being included in a collective bargaining agreement (CBA) or in the company agreement. As such, in practice the right to consolidate daily hours of breastfeeding leave into full days of leave has become inequitable and discriminatory across the labor force.

Specifically, Article 45 paragraph d of the Workers' Statute states that an employee who exercises their breastfeeding leave right, may voluntarily reduce their workday, or consolidate their daily rights into full days of leave according to the provisions of a collective bargaining agreement, or where applicable, a company agreement.

The proposed amendment would abolish the above collective agreement requirement, and convert all breastfeeding leave options available to employees, including the possibility of consolidating daily entitlements, into a universal right for all employees, independent of the terms of any collective agreement.

The exact details of the proposed amendments will be known once the corresponding legislation is published in the Official Journal (*Boletín Oficial del Estado, BOE*).

Key provisions of breastfeeding leave

Employer-paid gender-neutral breastfeeding leave is currently provided for by Article 37.4 of the Workers' Statute ([Ley del Estatuto de los Trabajadores](#)). According to Article 37.4, in cases of birth, adoption, custody for the purposes of adoption, or foster care, both male and female employees are entitled to one hour of absence from work per day, which may be divided in two, to care for an infant until the age of nine months. The amount of time is proportionally increased in the case of multiple infants.

The entitlement is individual and non-transferable between parents. It can only be drawn by one parent if both parents work, unless the infant remains hospitalized after birth, in which case both parents are entitled to breastfeeding leave under a different set of terms.

United Kingdom

Unpaid carer's leave scheduled to come into effect on 6 April 2024

Published 12 December 2023

The Government has published, as a Draft Statutory Instrument – [The Carer's Leave Regulations 2024](#) to:

- bring [The Carer's Leave Act](#) (which received royal assent on 24 May 2023) into effect on 6 April 2024;
- provide the details on how the new leave entitlement would work; and
- determine the criteria to be met by an employee for taking carer's leave.

The draft regulations remain to be formally adopted by Parliament.

On 24 May 2023, the [Carer's Leave Act 2023](#) received Royal Assent, entitling employees to at least one week of unpaid carer's leave per year. The provisions of the Act are detailed in the background section below.

The Draft Regulations detail employee entitlement, employee eligibility, calculation of a week's leave, notice requirements, requirements related to the postponement of leave, application of employment conditions during leave, return to work after leave, and protection from detriment.

Eligible employees

All employees applying for the leave on or after 6 April 2024 would be eligible for unpaid carer's leave.

Drawing on the leave

According to the Draft Regulation, eligible employees would be entitled to draw on the leave as half or full days, up to and including taking an entire week of carer's leave.

Notice to the employer

The required advance notice period that the employee would be required to provide their employer would be:

- twice as many days in advance of the earliest day specified in the notice as the number of days (or part days) to which the notice relates; or
- three days in advance of the earliest day or part day specified in the notice.

An employer cannot require an employee to supply evidence in relation to a request for carer's leave before granting the leave.

Postponing a period of carer's leave

The Draft Regulations provide details of the process according to which an employer can postpone a period of carer's leave, in the event the leave would unduly disrupt the business operations.

However, the employer would have to give a written notice as soon as is reasonably practicable but not later than the earlier of:

- seven days after the employee's notice was given to the employer, or
- before the earliest day or part day requested in the employee's notice.

Following consultation with the employee, the employer would confirm new dates, within a month of the original date(s) requested, on which the employee can take the leave.

The postponement notice would state the reason for the postponement and the agreed dates the employee can take carer's leave.

Background

As indicated above, entry into effect of the Carer's Leave Act 2023 is pending publication of the Carer's Leave Regulations 2024.

The Act entitles employees to at least one week of unpaid leave per year to care for a dependent with long-term care needs. Upon formal adoption by Parliament of the Draft Carer's Leave Regulations 2024, the provisions of the Act will come into effect.

The sections below detail the provisions of the Act.

Entitlement to carers leave

Employees are entitled to a week of unpaid carers leave from their first day of employment, over any 12-month period to support a dependent with long-term care needs.

Specifically, an individual requiring long-term care, means they must have a long-term illness or injury that requires or is likely to require care for at least three months, be disabled as defined in the Equality Act 2010, or require old age-related care.

The individual requiring care may be the employee's spouse, civil partner, child, parent, an individual living in the same household as the employee or a someone who reasonably relies on the employee for care.

Drawing on the leave

the Draft Carer's Leave Regulations 2024 specifies how carer's leave may be drawn (in half-day intervals, or continuously up to an entire week). The Draft Regulation provides additional details.

Employment protection

Employees on carer's leave are protected from termination or any damage or disadvantage resulting from exercising their entitlement to the leave (i.e., same protections as other family leave entitlements).

Employee rights during the leave

An employee on carers leave is entitled, for such purposes and to such extent as regulations may prescribe, to the benefit of the terms and conditions of employment which would otherwise have applied, had the employee not been on carer's leave.

Complaints to employment tribunal

An employee may complain to an employment tribunal should their employer:

- unreasonably postpone a period of carer's leave, or
- prevent or attempt to prevent the employee from taking carer's leave

Underlying legislation

The [Carer's Leave Regulations 2024](#) is a draft item of legislation and has yet to be finalized and published as Statutory Instrument.

Employees entitled to request flexible working arrangements from day one

Published 12 December 2023

Effective 6 April 2024, the [Flexible Working \(Amendment\) Regulations 2023](#) will amend the [Flexible Working Regulations \(SI 2014/1398\)](#) entitling employees to apply for flexible working arrangements from their first day of employment.

Currently, [Regulation 3 of the Flexible Working Regulations 2014](#) requires that employees to have been continuously employed for 26 weeks prior to being entitled to apply for a flexible working arrangement.

[Regulation 2 of the 2023 Flexible Working \(Amendment\) Regulations](#) removes the currently applicable requisite of 26 weeks of continuous employment for all applications submitted on or after 6 April 2024.

According to the amending regulations explanatory note the amendment will bring an estimated 2.2 million more employees in scope of this statutory entitlement.

Employer Actions

Employers must review and amend their flexible working arrangement policies and application procedures as needed to ensure compliance with the amendments.

It is worth noting that additional amendments to flexible working regulations (e.g., to increase employees' maximum number requests per year from currently one to two) are planned could possibly also come into effect as of 6 April 2024.

Employers are advised to update their employee communication materials to reflect the amendment.

Underlying legislation

[The Flexible Working \(Amendment\) Regulations 2023 \(SI 2023/1328\)](#) was published in the Official Journal on 11 December 2023.

Useful Resources

[Consultation outcome: Making flexible working the default: government response to consultation](#)

About Alliant Global



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