



Alliant Global Services

Global Knowledge Center –
Legal & Regulatory Updates

February 2026



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Brazil

Paid leave or remote work arrangements proposed for caretakers

Published 10 February 2026

On 20 March 2025, a bill amending the Consolidation of Labor Laws ([Consolidação das Leis do Trabalho, CLT](#)) was introduced to the Chamber of Deputies to accommodate employees' caretaking responsibilities with either 15 days of employer-paid leave each year or remote work arrangements in lieu.

Currently, the CLT only provides employees with one day of paid leave per year to accompany a child up to six years of age to a medical appointment and leave without loss of pay for the time necessary to accompany a spouse or partner to up to six medical appointments or examinations during pregnancy.

The bill is currently under review by the Chamber of Deputies and will come into effect on the date of its publication in the Official Gazette (*Diário Oficial da União*).

Caretaker leave

Employees would be eligible for a 15-day employer-paid leave entitlement every 12 months if the illness of a spouse, parent, sibling, grandparent, child, or dependent under their care is confirmed by a medical certificate. The leave could be taken non-consecutively during the 12-month period.

Caretaker remote work arrangements

With the proposed changes, employees with caretaker responsibilities would be entitled to request remote work instead of 15 days of leave, provided their work activities are suited for such arrangements.

Eligibility for remote work arrangements would require a medical certificate confirming the illness of the family member under their care.

Employees would have to inform their employer of their choice of leave entitlement versus remote work in writing. Employers may refuse remote work arrangements if they do not meet business needs. Employer refusal would have to be communicated to the employee in writing.

Proposed legislation

The changes would be introduced by the Proposed Law 1161/2025 amending the Consolidation of Labor Laws, approved by Decree-Law No. 5254 of May 1, 1943, to provide leave due to illness of a family member, as well as to establish the possibility of replacing this leave with the provision of services under a telework or remote work arrangement ([Projeto de Lei Nº 1161/2025 Altera a Consolidação das Leis do Trabalho, aprovada pelo Decreto-Lei nº 5.254, de 1º de maio de 1943, para dispor sobre a licença por motivo de doença em pessoa da família, bem como estatuir a possibilidade de substituição dessa licença pela prestação dos serviços em regime de teletrabalho ou trabalho remoto](#)).

Canada

Federal government announces 2026 limits for vehicle related allowances and benefits

Published 5 February 2026

On 14 January 2026, in a [press release](#), the Department of Finance Canada announced the 2026 limits for income tax deductions and assessment of benefits related to employer-provided vehicles or use of a personal vehicle for business purposes.

As of 1 January 2026, the following increased limits and rates apply:

- The maximum tax-deductible per kilometer allowance for employees' use of their personal vehicle for business purposes applicable in provinces differs from the limit that applies in territories. These are as follows:
 - In provinces, the limits increase from CAD 0.72 to CAD 0.73 for the first 5,000 kilometers driven, and from CAD 0.66 to CAD 0.67 for each additional kilometer.
 - In territories, i.e., Yukon, Northwest Territories and Nunavut, the limits increase from CAD 0.76 to CAD 0.77 per kilometer for the first 5,000 kilometers driven, and from CAD 0.70 to CAD 0.71 for each additional kilometer.
- The limit for capital cost allowances for Class 10.1 passenger vehicles (i.e., luxury or higher-cost business vehicles) increases from CAD 38,000 to CAD 39,000 (plus sales tax) for new and used vehicles acquired on or after 1 January 2026.

As of 1 January 2026, the following limits remain unchanged:

- The amount to be used for determining the value of the taxable benefit an employee receives for the personal portion of the operating costs of an employer-provided vehicle remains at CAD 0.34 per kilometer.
- The maximum capital cost allowance for Class 54 zero-emission passenger vehicles (i.e., electric and hydrogen-powered cars, vans, and SUVs), which acts as a threshold for calculating taxable employee benefits related to employer-provided vehicles, remains at CAD 61,000 (plus sales tax) for new and used vehicles purchased in 2026.
- The maximum deductible amount for interest paid on loans for new vehicles purchased on or after 1 January 2026 remains at CAD 350 per month.
- The deductible limit for leasing expenses remains at CAD 1,100 per month before taxes for leases entered into on or after 1 January 2026.

Official Sources

Department of Finance Canada, News Release of 14 January 2026: [Government Announces the 2026 Automobile Deduction Limits and Expense Benefit Rates for Businesses](#)

Costa Rica

New employer-paid leave for judicial or administrative reasons introduced by law

Published 2 February 2026

Effective 12 November 2025, Article 515 of the Labor Code is amended to include employer-paid leave for judicial or administrative reasons.

Employer prohibitions and obligations

Employers are prohibited from denying such leave requests or reducing pay when an employee is required to appear as a witness, attend personal proceedings before the Ministry of Labor and Social Security, or participate in disciplinary proceedings before the Public Administration, provided they present the corresponding summons and proof of attendance.

Any deduction from an employee's salary for these specific absences is now considered a violation of the Labor Code, which could lead to administrative sanctions or fines from the Labor Inspectorate.

Employee obligations

To be granted paid administrative leave, employees must provide the employer with:

- Advance notice by presenting the official summons or notification; and
- Proof of attendance upon returning to work, issued by the relevant confirming their attendance and the time away from work.

Employer Actions

Employers must update their leave policies and employee handbooks to include paid leave for personal administrative procedures before the Ministry of Labor and Social Security and disciplinary proceedings in the Public Administration. The revisions should spell the steps an employee must take to request this leave, including the provisions of advance notice and verification documents.

Employers should also prepare employee communication materials to inform employees of their new rights and obligations.

Underlying legislation

The new employer-paid administrative leave was introduced by Law No. 10771 Law to facilitate the administrative procedures of working people ([Ley No. 10771 - Ley para facilitar las gestiones administrativas de las personas trabajadoras](#)) which was published in the Official Gazette (*La Gaceta*) on 12 November 2025.

Finland

Workplace EV charging no longer a tax-exempt benefit

Published 2 February 2026

Effective January 1, 2026, the tax-exempt status for electric vehicle (EV) charging provided by employers at the workplace was ended.

The change applies to employees' private vehicles as well as to "limited" employer-provided vehicles (*käyttöetu*)—a company vehicle for which the employee pays the fuel or charging expenses.

Although this benefit was previously tax-exempt to incentivize the adoption of low-emission vehicles, it is now treated as a taxable fringe benefit.

However, instead of tracking an employee's actual electricity usage, the Tax Administration has introduced flat-rate monthly taxable amounts.

The flat-rate amounts are as follows:

- EUR 30 per month, for fully electric vehicles or battery electric vehicles (BEV); and
- EUR 20 per month, for plug-in hybrid electric vehicles (PHEV).

Employers must add to an employee's gross earnings for income tax purposes.

Employer Actions

Employers' payroll systems must be updated to remove tax-exempt status for EV charging benefits and be configured to apply monthly taxable amounts (i.e. EUR 30 for BEVs and EUR 20 for PHEVs).

Employers must also ensure that EV charging benefits are reported to the national Incomes Register under the appropriate fringe benefit code, along with employees' salaries.

Employers must now carry out periodic vehicle audits to have accurate inventory of which employees are using charging facilities and for what type of EV (BEV vs. PHEV).

Employers are advised to:

- Revise vehicle benefit policies, especially if current policy describes workplace EV charging as a tax-exempt free perquisite;
- Amend employment contracts or employee handbooks to reflect that EV charging is a taxable benefit; and
- Prepare employee communication materials explaining that net earnings may decrease slightly due to the new withholding tax on employer-provided EV charging at the workplace.

Underlying legislation

The flat-rate amounts were introduced by Section 25 of the Tax Administration's Decision on the Valuation of In-Kind Benefits for 2026 ([Verohallinnon päätös vuoden 2026 luontoisetujen laskentaperusteista](#)) published on 13 November 2025.

The end of the tax-exempt status for electric vehicle (EV) charging provided by employers was announced via a Tax Administration [Press Release of 20 November 2025](#).

France

New additional birth leave replaces the parental education leave

Published 26 February 2026

Effective 1 July 2026, a new statutory Additional Birth Leave (*congé supplémentaire de naissance*) is established for parents of children born or adopted on or after 1 January 2026. This new government-paid leave replaces the government-paid Parental Education Leave (*congé parental d'éducation*).

Introduced as part of the 2026 Social Security Financing Act, this measure shortens the maximum duration of the leave but significantly increases the amount of social benefit to encourage higher uptake by both parents.

The current system, characterized by a leave that is paid at a very low lump-sum social benefit, has led to a disproportionate number of women taking the leave in comparison to men.

This change represents a shift from longer and lower-paid absences from the labor force to shorter periods of shared childcare leave paid by a capped social benefit that is proportional to the employee's pay history.

Entitlement

For children born or adopted on or after 1 January 2026, each parent is entitled to a maximum of two months of leave.

The new Additional Birth Leave is an individual entitlement; if unused by a parent, it is not transferable to the other parent.

The previous Parental Education Leave could last up to **one year** and was renewable twice until the child's third birthday. For the first child, the total shared entitlement was effectively capped at six months between both parents.

Eligibility

To be eligible for the new leave the employee must have exhausted their statutory maternity, paternity, or adoption leave entitlement for a child born or adopted on or after 1 January 2026, including premature births originally due in 2026.

Previously, the only option was Parental Education Leave, which required one year of service for the employer.

Flexibility in using the leave

The new Additional Birth Leave may be split into two periods of at least one month each but must be taken within nine months of birth and/or adoption.

For children born between 1 January 2026 and 30 June 2026, the nine-month window for using the leave starts from 1 July 2026, meaning the employee has until 31 March 2027 to use the leave.

Requesting the leave

Employees must inform their employer within one month of taking this leave, specifying the desired start date and duration of the leave. If the desired duration is two months, they must indicate whether it will be taken in one continuous period or not.

If it is not possible to provide a one-month advance notice, given the duration of the paternity and reception or adoption leave (*congé de paternité et d'accueil ou d'adoption*), the notice period of one month is reduced to 15 days when the additional birth leave immediately follows the paternity and reception or adoption leave.

Leave payment

The new Additional Birth Leave is paid via social security daily allowances (*indemnités journalières*) at a degressive wage-based rate to encourage the employee's gradual return to work. The benefit is 70% of the employee's net reference salary for the first month of leave, followed by 60% for the second month of leave.

The monthly social benefit is capped at the monthly Social Security Ceiling (*Plafond de la Sécurité Sociale - PASS*), which stands at EUR 4,005 in 2026.

Previously, a flat-rate monthly benefit of around EUR 448 applied during an employee's Parental Education Leave.

Employer Actions

By 1 July 2026, employers must be ready to grant this new statutory leave for births occurring on or after 1 January 2026. Payment during the leave is covered by a degressive salary-based Social Security benefit, subject to a monthly limit equal to the monthly PASS.

Employers should:

- Update leave policies and leave tracking systems to reflect the abolition of the Parental Education Leave and its replacement by the Additional Birth Leave.
- Anticipate a higher volume of short-term (up to two months) absences of both fathers and mothers, given that the leave is paid at a higher social benefit. Therefore, consider coordinating any work-life balance programs.
- Ensure line managers are aware of the new Additional Birth Leave option and the required notice periods.

Employers are also advised to update their employee communication materials and to inform eligible employees of this change in family leave entitlement.

Underlying legislation

The changes were introduced by Law No. 2025-1658 of 24 December 2025 on financing social security for 2026 ([Loi n° 2025-1658 du 24 décembre 2025 de financement de la sécurité sociale pour 2026](#)), which was published in the Official Journal (*Journal officiel de la République française, JORF*) on 31 December 2025.

India

Government released a Compliance Handbook for Employers Under the Four Labour Codes—An Update

Published 19 February 2026

On 18 February 2026, the Ministry of Labour and Employment (MoLE) released the [Compliance Handbook for Employers Under the Four Labour Codes](#). This document serves as a simplified reference tool to assist employers in understanding their new statutory obligations.

The handbook explicitly outlines seven foundational mandates that companies/employers must comply with from the time a business is established or a new employee joins.

These are:

- *Registration and Licensing*: Securing the required unified business registrations and licenses via the [Shram Suvidha portal](#).
- *Maintenance of Registers*: Keeping updated attendance registers (muster rolls—and official, legally mandatory registers used to track daily attendance, work hours, and wage and overtime payments for employees), and fine/deduction registers, which must be preserved for five years.
- *Wage Period Fixation*: Formally fixing wage periods (daily, weekly, fortnightly, or monthly) and ensuring payment within prescribed timelines.
- *Issuance of Appointment Letters*: Providing formal appointment letters to every employee, detailing designation, wages, and social security benefits.
- *Social Security Enrolment*: Mandatory enrolment of all eligible employees in Provident Fund (PF), Employee State Insurance (ESI), and other social security benefits.
- *Grievance and Safety Committees*: Constituting Grievance Redressal Committees (for 20 or more employees) and Safety Committees (for 500 or more employees).
- *Minimum Workplace Standards*: Ensuring primary health, safety, and welfare facilities, including drinking water, sanitation, and annual health check-ups for employees aged 40 and over.

Government officials at federal and state levels have indicated 1 April 2026 as the date for the notification of final regulation under the four Labour Codes, marking the transition to full operational enforcement.

Although the four labor codes were implemented with effect from 21 November 2025, the underlying Federal regulations and various State-specific regulations required for administrative compliance remain in draft form or are pending final notification.

This interim period has been characterized by a phased rollout of regulatory frameworks at both the federal and provincial levels to clarify the practical application of the four labor codes.

Developments since November 2025

Since the codes entered into force in late 2025, the MoLE and individual State governments have focused on the legislative process for subordinate rules. These rules are essential as they provide the specific formats for registers, the methodology for wage calculations, and the procedural requirements for social security contributions.

Draft central rules notification

On 30 December 2025, the MoLE introduced the draft central rules through an official gazette notification.

The notification invited objections and suggestions from stakeholders within a 30-day window for the [Draft Industrial Relations \(Central\) Rules, 2025](#), and a 45-day window for the following:

- [Draft Code on Wages \(Central\) Rules, 2025](#)
- [Draft Code on Social Security \(Central\) Rules, 2025](#)
- [Draft Occupational Safety, Health and Working Conditions \(Central\) Rules, 2025](#)

The consultation periods for these federal-level rules have now ended.

State-level regulatory progress

Because labor falls under the Concurrent List of the Indian Constitution, both the Central and State governments must notify rules for the codes to be fully functional.

As of February 2026, a majority of State governments have published their draft rules for public comment.

As of February 2026, several major industrial states have moved beyond the public consultation phase to notify their final rules under the four Labor Codes. These final notifications are critical because they define the specific compliance forms, digital register formats, and administrative procedures for employers operating within those jurisdictions.

Specifically, Gujarat, Haryana, Karnataka, and Maharashtra have officially notified their final rules for all four Labor Codes.

A few States have moved beyond the consultation phase and have partially notified their rules, namely: Madhya Pradesh and Uttar Pradesh, which have reached significant milestones in finalizing their state-specific rules. While they have not yet notified the final version of rules for all four codes, they have established clear legal frameworks for the majority of the mandates.

- Madhya Pradesh has officially notified the final rules for the Code on Wages and the Code on Social Security. The Industrial Relations Code rules were re-issued in a new draft format on 5 January 2026 to align with recent federal technical amendments.
- Uttar Pradesh has notified final rules for three of the four codes. The Occupational Safety, Health and Working Conditions (OSHC) rules were forwarded to the State Law Department in January 2026 and are expected to be formally notified as final before the 1 April 2026 deadline.

Employer Actions

Employers should ideally use the time until all final rules are notified by the anticipated date of 1 April 2026, to:

- Prepare for 1 April 2026 payroll changes by ensuring that their or their provider's systems are configured to switch to the new statutory contribution formats. Although the codes are technically in effect, the final rules will dictate the precise digital formats required for compliance from 1 April 2026—the start of the 2026/2027 fiscal year.
- Align their internal systems with the draft standards.
- Audit Seven Foundational Compliances. Use the February 2026 Compliance Handbook to verify that all basic onboarding and registration requirements are currently met, specifically the issuance of appointment letters for existing employees who may not have them.

Employers with operations across multiple jurisdictions must comply with final rule notifications in each State they operate in, as the final requirements for registers and filings may vary between regions.

Japan

Changes to employer-sponsored defined contribution pension plans

Published 3 January 2026

Effective 1 April 2026, employee contribution limits for employer-sponsored defined contribution (DC) pension plans will be abolished, removing restrictions on the amount that employees can contribute. Currently, employee contributions to an employer-sponsored DC plan are capped at an amount equal to the employer's contribution.

This change will allow employees to make contributions according to their own individual circumstances. The total amount of employer and employee contributions, however, remains subject to the joint contribution limit of employer-sponsored DC plans.

Effective 1 December 2026, the joint contribution limit, i.e., total employer and employee contributions, will increase from JPY 55,000 to JPY 62,000 per month.

Employer Actions

Effective 1 December 2026, employers must ensure that employer plus employee contributions to supplementary DC plans remain below the joint contribution limit of JPY 62,000 per month.

Employers are advised to inform employees that their contributions are no longer capped at an amount equal to the employer's contributions, effective 1 April 2026.

Underlying legislation

The change in the employee contribution limit for employer-sponsored DC plans was introduced by the Promulgation of the Cabinet Order Partially Amending the Enforcement Order of the Defined Contribution Pension Act (Annual Notification No. 1219-1) ([確定拠出年金法施行令一部を改正する政令の公布について（年発1219第1号）](#)), which was published on 19 December 2025.

The change in joint contribution limits for employer-sponsored DC plans was introduced by the Promulgation of the Cabinet Order Partially Amending the National Pension Fund Act and Other Related Laws (Annual Notification No. 1224-1) ([国民年金基金令等の一部を改正する政令の公布について（年発1224第1号）](#)), which was published on 24 December 2025.

Japan

iDeCo age and contribution limits increased

Published 3 January 2026

Effective 1 December 2026,

- the contribution limit for individual-type defined contribution pension plans, referred to as iDeCo plans, increases; and
- the upper age for iDeCo plan membership increases.

These changes are among wide-ranging amendments introduced to the National Pension Act (国民年金法).

iDeCo contribution limits

iDeCo plans are voluntary private pension plans with tax incentives that employees can contribute through a pension institution. Employers cannot make contributions to employees' iDeCo plans; however, employee contribution limits depend on whether they are enrolled in employer-sponsored pension plans.

Effective 1 December 2026, employees' iDeCo monthly contribution limits will increase based on their enrollment status in employer-sponsored pension plans, as follows:

Status of Employee's Enrollment in Employer-Sponsored Pension Plan(s) ¹	Current Monthly Contribution Limit	New Monthly Contribution Limit
Not enrolled	JPY 23,000	JPY 62,000
Enrolled	The lesser of JPY 20,000 or JPY 55,000 minus employer contributions to the employer-sponsored plan	JPY 62,000 minus employer contributions to employer-sponsored plan

¹These plans include employer-sponsored Defined Contribution (DC) plans, Defined Benefit (DB) plans, or both.

Age limit for iDeCo plans

Effective 1 December 2026, the upper age limit for enrolling into an iDeCo plan will increase from 65 years to 70 years to adjust to a growing, aging population.

Under the current system, eligible individuals between 20 years and 65 years of age can enroll and contribute to an iDeCo plan.

Individuals who are insured under the National Pension System but are not receiving basic old-age pension (基本的な老齢年金) or iDeCo old-age benefits (iDeCo老齢給付金), are eligible to enroll in iDeCo plans (unchanged).

Underlying legislation

The change in the upper age limit for enrollment in iDeCo plans was introduced by the Ministry of Health, Labour and Welfare in the Raising the Eligibility Age for iDeCo Membership ([iDeCoの加入可能年齢の引き上げ](#)).

The change in contribution limits for iDeCo plans was introduced by the Promulgation of the Cabinet Order Partially Amending the National Pension Fund Act and Other Related Laws (Annual Notification No. 1224-1) ([国民年金基金令等の一部を改正する政令の公布について（年発1224第1号）](#)), which was published on 24 December 2025.

Resources

Summary of the Act amending the National Pension Act and other laws to strengthen the functionality of the pension system in light of socio-economic changes ([社会経済の変化を踏まえた年金制度の機能強化のための国民年金法等の一部を改正する等の法律の概要](#)).

Mexico

Birthday leave under legislative review

Published 9 February 2026

On 7 January 2026, a draft decree amending the Federal Labor Law ([Ley Federal del Trabajo](#)) was presented to the Chamber of Deputies, which would grant employees one day of employer-paid leave on their birthday or double their normal salary for a single workday if they choose to work on their birthday instead.

Currently, birthdays are not recognized as a mandatory rest day under Article 74 of the Federal Labor Law.

If passed, the draft decree would enter into force on the date following its publication in the Official Gazette of the Federation (*Diario Oficial de la Federación*).

Eligibility

Employees who have completed six continuous months of service with the same employer would be eligible for this new paid leave entitlement.

Notice of leave

The employee would be required to provide at least 15 business days of notice for their employer to take the leave.

Non-compliance

Failure or unjustified refusal by the employer to approve the leave would result in penalties provided for by the Federal Labor Law.

Proposed legislation

The changes were proposed by the Initiative to add Article 74 Bis to the Federal Labor Law, in order to recognize paid rest as a labor right on the date of the employee's birthday, or double payment for the workday at the employee's discretion ([Iniciativa que adiciona un artículo 74 bis a la ley federal del trabajo, a fin de reconocer como derecho laboral el descanso remunerado en la fecha de cumpleaños de la persona trabajadora o, a elección de ésta, el pago doble de la jornada laboral](#)).

Netherlands

Additional tax on employer-provided non-ZEVs

Published 20 February 2026

Effective 1 January 2027, in an effort to promote the use of zero-emission vehicles (ZEV), employers who provide an employee with a company vehicle to use for personal or business purposes will be required to pay a 12% pseudo-final levy (*pseudo-eindheffing*), or tax, on gasoline, diesel, or hybrid vehicles.

The tax is calculated as follows:

- 12% of the list price for vehicles that are up to 25 years old; or
- 12% of the market value for vehicles that are more than 25 years old.

A transitional period will apply to vehicles offered to employees before 1 January 2027. The 12% tax will apply to these vehicles starting 1 July 2030.

Underlying legislation

The changes were introduced by the Amendment of Some Tax Laws and Other Laws (Tax Plan 2026) ([Wijziging van enkele belastingwetten en enige andere wetten \(Belastingplan 2026\)](#)), which was approved by Parliament on 16 December 2025.

Singapore

Shared parental leave increases, as of 1 April

Published 4 February 2026

Effective 1 April 2026, eligible employees' government-paid Shared Parental Leave (SPL) entitlement will increase from six weeks to 10 weeks.

This increase follows the initial rollout on 1 April 2025 and is part of a broader legislative effort to encourage shared caregiving responsibilities.

Increase in SPL entitlement

This leave is provided in addition to the existing 16 weeks of government-paid Maternity Leave and four weeks of government-paid Paternity Leave.

Eligibility

An employee is eligible if their child(ren)'s date of birth, Estimated Delivery Date (EDD), or Formal Intent to Adopt Date (FIAD) is on or after 1 April 2026.

Entitlement

The 10 weeks of SPL are shared between the two parents and can be used within 12 months of the child's birth.

By default, the 10 weeks are allocated equally between parents, i.e., five weeks to each parent, though parents may reallocate the weeks between themselves via the [LifeSG portal](#).

Leave payment processing

Leave payment provisions remain unchanged. The leave is fully government-paid and capped at SGD 2,500 per week, including Central Provident Fund (CPF) contributions.

Although the benefit is financed by the CPF, the employer is responsible for paying the employee during the leave period and claiming 100% reimbursement through the [Government-Paid Leave \(GPL\) portal](#). Claims can be submitted for leave already taken before the eligible employee exhausts their full entitlement to SPL but must be submitted within three months after the last day of SPL.

Requesting SPL leave

The provisions for requesting leave remain unchanged. Employees remain required to provide at least four weeks' notice before commencing a continuous block of SPL. Employers are not obligated to grant leave if this notice period is not met, unless a shorter period is mutually agreed upon.

Drawing on the leave

Existing provisions for drawing on SPL leave entitlement remain unchanged. Although the default is to take SPL in one continuous block within the first 26 weeks, employers may mutually agree with employees on flexible drawing on the full entitlement, i.e., draw on SPL leave non-continuously in separate segments anytime within the first 12 months.

Employer Actions

Effective 1 April 2026, employers must grant increased SPL to eligible employees who provide at least four weeks' notice before commencing a continuous stretch of SPL.

Employers should ensure:

- Internal leave policies and manuals are revised to reflect the SPL leave increase from six to 10 weeks for children with date of birth, EDD, or FIAD is on or after 1 April 2026.
- Line managers are aware that employees are legally required to provide at least four weeks' notice before commencing a continuous stretch of SPL, unless a shorter notice period is mutually agreed upon.

Before payroll for the leave is processed, employers must ensure that the "Share My Leave" declaration has been completed by the eligible employee on the [GPL Portal](#) to ensure the related claims for government reimbursement are valid.

Employers are advised to update their leave communication materials to ensure employees are aware of their statutory entitlements.

Underlying Legislation

The increase in SPL entitlement was introduced by the [Child Development Co-Savings \(Amendment\) Act 2024](#), which was published in the Government Gazette (Singapore Statutes Online, SSO) on 15 October 2024.

South Korea

Parental leave drawn in weekly increments for child rearing purposes, an option as of August 2026

Published 20 February 2026

Effective 20 August 2026, employees with children aged eight years or younger (or up to second grade of primary school) can now take parental leave in one-week or two-week increments to address "care gaps" (돌봄 공백) that a full month of parental leave is not suited for. Currently, the statutory parental leave entitlement must be used in 30-day increments.

The amendment allows for more granular usage to accommodate school holidays, school or daycare closures, or unexpected illnesses.

This short-term use is a once-a-year option. It is not additional leave; the time used in small increments is deducted from the employee's unused parental leave entitlement (i.e., total of one-year, or one-and-a-half-year, if applicable).

Employer Actions

Under the Labor Standards Act, any significant change in leave policy must be reflected in the employer's internal rules and, for employers with more than 10 employees) the updated rules must be filed with the Ministry of Employment and Labor's Regional Employment and Labor Office (지방고용노동관서).

Employers must therefore:

- update their Rules of Employment (취업규칙) to include the option of drawing on parental leave entitlements in smaller one- or two-week increments.
- ensure their leave management system allows for parental leave being drawn in weeks, as opposed to months.
- ensure line managers are aware of the new parental leave option.

Employers are also advised to update their employee communication materials to inform eligible employees of this added flexibility.

Underlying legislation

The changes were introduced by Act No. 21373, Partial Amendment to the Act on Equal Employment Opportunities for Men and Women and Support for Work-Family Balance ([제21373호,남녀고용평등과 일·가정 양립 지원에 관한 법률 일부개정법률](#)), which was published in the Official Gazette (관보) on 19 February 2026.

United Kingdom

Employment Rights Act expands statutory leave and pay entitlements

Published 17 February 2026

Effective 6 April 2026, a major expansion of statutory leave and pay entitlements transition into day one rights, and employees' financial protection during illness and bereavement are enhanced.

The reforms ensure that access to key family and health-related benefits is no longer contingent on employees' length of service.

Statutory Sick Pay

Effective 6 April 2026, amendments to the employer-paid Statutory Sick Pay (SSP) apply. These and other related but unchanged provisions are detailed below.

Eligibility

Effective 6 April 2026, all employees are eligible for SSP from their first day of employment. The previous Lower Earnings Limit (LEL), which required employees to earn at least GBP 125 per week to be eligible for SSP, is abolished.

Entitlement

Effective 6 April 2026, SSP is payable for any day of incapacity for work. The previous three-day waiting period is abolished, meaning payment during leave begins from the first day of sick leave.

Leave payment

The leave remains paid by the employer. The payment amount is the lower of 80% of the employee's average weekly earnings or the flat statutory amount of GBP 118.75 per week, as of 6 April 2026 (up from currently GBP 116.75).

Statutory Paternity Leave

Effective 6 April 2026, amendments to the Statutory Paternity Leave (SPL) apply. These and other related but unchanged provisions are detailed below.

Eligibility

As of 6 April 2026, eligibility for SPL starts from an employees' first day of employment, meaning the current time in service eligibility criterion which requires 26 weeks of continuous service to be eligible for SPL is abolished.

Entitlement

Eligible employees can take one or two weeks of leave (unchanged).

Leave payment

The leave is paid by the employer at the statutory rate of GBP 194.32 per week (or 90% of average weekly earnings, whichever is lower). The employer is then entitled to claim 100% reimbursement from Social Security (HM Revenue and Customs).

Rules for use

The rules of SPL use remain unchanged. Specifically, the leave must be taken within 52 weeks of the child's birth or placement for adoption. Employees must continue to provide notice of their intent to take leave at least 15 weeks before the expected week of childbirth.

Unpaid Parental Leave

Eligibility

Employees are eligible from their first day of employment for each child under 18. The previous one year of service eligibility criterion is abolished.

Entitlement

The entitlement remains unchanged at 18 weeks of leave in total for each child.

Rules for use

Current rules for using unpaid parental leave remain unchanged. Unless the employer agrees otherwise, the leave must be taken in blocks of weeks rather than individual days, with a maximum of four weeks per year for each child. Employees must provide at least 21 days' notice.

Bereaved Partner's Paternity Leave

Effective 6 April 2026, the unpaid, employment-protected Bereaved Partner's Paternity Leave (BPPL) which was introduced as a pilot exercise starting December 2025 by the [Paternity Leave \(Bereavement\) Act 2024](#), becomes a new day-one statutory family leave entitlement.

Eligibility

This is a new day-one right for employees whose partner (the child's mother or primary adopter) dies within the first year of the child's life or adoption.

Entitlement

Eligible employees may take a single period of leave of up to 52 weeks.

Rules for use

If leave begins within eight weeks of the bereavement, notice may be given orally. For leave starting after eight weeks, one week's written notice is required. The leave must be used to care for the child.

Employer Actions

Effective 6 April 2026, employers must grant the expanded entitlements to all eligible employees.

Employers should ensure:

- Internal leave policies, employee handbooks, and onboarding documents are revised to remove all references to qualifying service periods for paternity, parental, and bereavement leaves.
- Sickness notification procedures are reviewed to ensure they align with the removal of the SSP waiting period.
- Payroll systems are updated to remove the three-day waiting period for statutory sick pay.
- Line managers are informed about the removal of time-in-service requirements to ensure that leave requests from new employees are not denied.
- Employee communication materials are produced and disseminated to inform employees of their new entitlements.

Underlying Legislation

The changes to statutory leave and pay were introduced by the [Employment Rights Act 2025](#), which received royal assent on 18 December 2025, and was published in the London Gazette on the same day.

United Kingdom

Newly established Fair Work Agency will ensure statutory leave and pay compliance

Published 12 February 2026

Effective 7 April 2026, the Fair Work Agency (FWA) will be formally established. The FWA is designed to unify and strengthen the enforcement of employees' employment rights and employers' statutory leave and pay compliance. This change represents a fundamental shift from a complaint-driven system to a proactive, government-led enforcement model for employee benefits. Currently, statutory entitlements are only enforceable if an employee brings a claim against their employer in a tribunal.

The FWA consolidates several existing bodies—including the National Minimum Wage unit and the Gangmasters and Labour Abuse Authority—into a single agency with significantly expanded authority to audit and penalize non-compliance with statutory mandates.

Effective 7 April 2026, the creation of the FWA directly impacts how employers must manage and document statutory employee benefits and related pay. Currently, disputes over employment benefits, e.g., Statutory Sick Pay (SSP) or annual leave and holiday pay, are largely private matters resolved in Employment Tribunals. The FWA transforms these into compliance obligations subject to government inspection.

Key changes affecting employers are detailed below.

Enforcement of statutory benefits pay

The FWA has the mandate to proactively enforce SSP and holiday pay, and the authority to conduct unannounced workplace inspections, access payroll systems, and interview employees to ensure benefits are being correctly paid.

Expanded financial liability and penalties

The FWA is empowered to issue "Notices of Underpayment" if an employer is found to have failed to comply with their statutory pay obligations. These notices require the employer to pay all arrears to the affected employees within 28 days.

In addition to the back pay, the FWA can impose civil penalties of up to 200% of the amount owed, with a maximum cap of GBP 20,000 per worker.

Six-year lookback and recovery

The FWA can investigate and demand recovery of underpaid benefits covering a period of up to six years. This retrospective reach applies specifically to National Minimum Wage, holiday pay, and statutory payments (e.g., sick pay, maternity pay, paternity pay, adoption pay, parental pay, and bereavement pay), creating a significant long-term financial exposure for historical payroll errors.

Shift in the burden of proof

A new statutory duty for employers to maintain detailed records to prove compliance will apply. If an employer cannot produce adequate documentation, the FWA may presume that a breach has occurred.

Furthermore, the FWA can bring claims to an Employment Tribunal on behalf of employees, removing the need for an individual employee to initiate legal action.

Employer Actions

Starting 6 April 2026, employers will be subject to FWA oversight and are advised to take the following steps to ensure their compliance can be demonstrated:

- Perform a comprehensive internal audit of historical payroll data to identify and rectify any underpayments in SSP or holiday pay before the FWA begins enforcement activities.
- Implement a robust archiving system to retain all records related to holiday entitlement, holiday pay calculations, and SSP for at least six years, with evidence showing details such as how variable components of pay (such as commission or overtime) have been factored into holiday pay.
- Ensure HR and Payroll Departments or providers are informed of the FWA's power to enter premises and demand information, ensuring that employees know how to facilitate a statutory inspection and which records must be made available.
- Review any labor provider's due diligence, ensuring that any third-party agencies or labor providers that are used are fully compliant, as the FWA has the power to investigate the entire labor supply chain.

Underlying legislation

The establishment of FWA was introduced by the [Employment Rights Act 2025](#), which received royal assent on 18 December 2025, and was published in the London Gazette on the same day.

About Alliant Global



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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.

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