

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

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Argentina

Argentina: Mandatory online telework registry created by Ministry of Labor

Published 29 November 2022

On 12 October 2022, the Ministry of Labor published Resolution 1921/2022 ([Resolución 1921/2022](#)) in the Official Gazette, creating the Telework Registry ([Registro de Teletrabajo](#)) for companies resorting to telework agreements, in compliance with Article 18 of Law No. 27,555 on the Legal Regime of the Telework Contract ([Ley 27555 de Régimen Legal del Contrato de Teletrabajo](#)), which was adopted on 14 August 2020.

According to Article 4 and Article 18 of Law 27,555 and Article 1 of [Regulatory Decree 27/2021](#), employers with employees under remote work or telework agreements must be registered with the Ministry of Labor. Per Resolution 142/2021 of 13 March 2021 ([Resolución 142/2021](#)) exceptions apply for remote work carried out under emergency regulations that restrict attendance at the workplace.

In particular, employers must register:

- the software or the platform to be used to perform teleworking
- the list of employees performing telework.

Employers must also inform the Ministry of Labor of all new telework employment agreements or update the information monthly.

With Resolution No. 1921/20224 formally announcing the launch of the Telework Registry, all employers must register online via the Ministry of Labor's official website, where the [registration process](#) is clearly explained.

The required data for registration is:

- Employer Tax identification number (CUIT)
- Business name
- Employee's Unified Labor Identification Code (CUIL)
- Employee last name
- Employee first Name
- Early discharge date
- Teleworking start date
- Teleworking modality (full-time or part-time)
- Individual contract date
- Province of service provision
- Service delivery party
- Service provision location
- Service Postal Code

- Number of hours of work
- Number of workdays per week
- Weekly working hours
- Monthly working hours
- Employee's work email

Employer Actions

With the launch of the Telework Registry by the Ministry of Labor, all employers must now register their teleworking employees online via the Ministry of Labor's official website, where the [registration process](#) is clearly explained and a link is provided to the [official registration page](#).

Belgium

Belgium: New provisions and employer incentives related to the maximum tax-exempt flat-rate reimbursement for employees' use of private vehicle for work introduced by law

Published 11 November 2022

Effective 1 October 2022, the maximum tax-exempt flat-rate reimbursement for employees' use of private vehicle for professional purposes referred to as the kilometric allowance (*l'indemnité kilométrique*) will be adjusted quarterly, as opposed to currently annually. This measure is to respond in a timelier manner to fuel price increases.

Moreover:

- Retroactively effective 1 October 2022, the maximum tax-exempt kilometric allowance is EUR 0.4233 per km (up from previously EUR 0.4170 per km).
- Retroactively effective 1 July 2022, the maximum kilometric allowance is increased from EUR 0.3707 to EUR 0.4170 per km.
- A one-time retroactive increase in the maximum tax-exempt kilometric allowance to EUR 0.402 per km (instead of EUR 0.3707 per km) is also introduced for reimbursements paid over the period 1 March 2022 through 30 June 2022.

Finally, a temporary tax credit is being introduced to incentivize employers to pay the maximum kilometric allowance to their employees who use their personal vehicle for professional purposes. Under certain conditions, the tax credit will be granted to employers for an increase in the flat-rate kilometric allowance paid by the employer prior to 31 December 2022 for employees' use of their private vehicles for professional reasons over the period 1 March 2022 through 31 December 2022.

Employers and employees concerned

All employers who reimburse their employees for the use of their private vehicle (car, motorcycle, moped) for professional purposes, and said employees are affected by these changes.

Underlying legislation

The changes were introduced by the Royal Decree of 10 November 2022 amending the Royal Decree of 13 July 2017, fixing the allowances and compensations of the staff of the federal civil service ([Arrêté royal du 10 novembre 2022 modifiant l'arrêté royal du 13 juillet 2017 fixant les allocations et indemnités des membres du personnel de la fonction publique fédérale](#)), which was published in the Official Journal (*le Moniteur belge*) on 16 November 2022.

Belgium: Transposition of the EU work-life balance Directive introduces new leave, flexible work arrangements, and enhanced employment protection

Published 20 November 2022

Effective 10 November 2022, a new law and a royal decree jointly implementing the [EU Directive 2019/1158 of 20 June 2019 on work-life balance for parents and carers](#). The new legislation amends some features of the existing family leave, e.g., maternity, paternity, parental leave, which are now referred to as birth leaves, but also introduces a new carers' leave, and the possibility to request a flexible working arrangement to care for a child or a loved one. The legislation also strengthens employment protection provisions related parents and carers taking certain family or thematic leaves or who have reduced their working time.

Although existing legislation in Belgium was already closely in line with many of the minimum provisions of the EU Directive 2019/1158 particularly regarding family-related leaves, certain amendments were needed to fully align local legislation with those of the EU Directive.

This article covers the most notable amendments, namely:

- The introduction of a new carer's leave
- Flexible working arrangement for carers
- Enhanced employment protection for parents and carers taking various leaves

The amendments concern all employers and their employees. Collective bargaining agreements may provide for more favorable terms for employees.

New Carers Leave

With the introduction of the new carers leave within the existing thematic leave framework of up to 10 days of unpaid leave for compelling reasons, effective 11 November 2022 employees are annually entitled to 5 days of leave to care for a seriously ill family member. In other words, these days count as part of an employee's entitlement to unpaid leave for compelling reasons (i.e., are deducted from the total 10 days of annual entitlement). This new thematic leave is covered under enhanced employment protection rules (see below).

Flexible work arrangement for carers

In addition to the new carers leave, the new legislation allows employees to request flexible working arrangement to care for children or loved ones.

Effective 10 November 2022, any employee with a minimum of 6 months service with a current employer is entitled to request flexible working arrangements for a maximum period of 12 months (which is renewable) to care for:

- Care for their child or their partner's child, an adoptive child or a long-term foster child under the age of 12 years or;

- To assist a family or household member requiring extensive care for medical reasons, which must be supported by a medical certificate.

Concept of flexible work arrangements

The concept of flexible work refers to changes in the employee's workplace, work schedule, working hours, and or working time.

Requesting flexible work

An employee must request for flexible work arrangements in writing at least 3 months prior to the start date of the flexible working arrangements. In turn the employer must reply, also in writing, within 1 month.

Upon receiving an employee's request, the employer has various options, namely, grant the request, deny it, defer the request, or propose alternative arrangements. Unless the employer grants the terms of the employee's request, the employer's response must include a reason not granting the terms requested by the employee.

Employment protection rules enhanced

The new legislation strengthens employment protection for parents and carers taking various family-related leaves, including the new carer's leave,

An employer cannot terminate an employee because they take a career break, reduce their working hours, or takes a thematic leave (which now also including the carer's leave).

While under the provisions of the new legislation the employment protection period remains unchanged, the key change is that if an employer notifies an employee of their termination after the end of the employment protection period (i.e., more than a month after the requested start date or more than 3 months after the end of the leave), but the employee can demonstrate that the termination was already under consideration during the employment protection period, then the termination will fall under the protection.

Furthermore, the burden of proof of the reason for termination is now on the employer, who must now justify a termination. The employee can request a written notification of the reasons for their termination.

The employment protection period (unchanged) starts on the mutually agreed date, or the day of the employee's request in cases where the employee is entitled to a career break, or a reduction in working time, or a thematic leave. The employment protection period ends 3 months after the end of the leave, or the end of an employment contract suspension, or the end of the reduction in working time.

In cases where the suspension of work or the reduction of working time has not started (for example in case of an employer's refusal or an employee's withdrawal of a request), the employment protection ends 1 month after the requested start date.

If the termination is ruled illegal, the employer must pay the employee a one-time compensation equal to 6 times the employee's gross monthly salary, without affecting the compensation due upon termination of an employment agreement. However, this compensation cannot be combined with other employment protection indemnities.

Employer Actions

The amendments to existing legislation resulting from the transposition of Directive (EU) no. 2019/1158 have, introduced a new thematic leave and new flexibilities for employees resulting in related obligations for employers, including compliance with enhanced employment protection rules for parents and carers taking various family-related leaves, including the new carer's leave,

Moving forward, employers will have to comply with their new obligations in terms of granting the new carer's leave, agreeing, or denying employee requests for flexible working arrangement for carers, and the new enhancements to employment protection for parents and carers taking various types of family-related leaves.

Underlying legislation

Law of 7 October 2022 partially transposing Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on the balance between professional and private life for parents and carers and repealing Directive 2010/18/EU of Council, and regulating certain other aspects relating to leave ([Loi du 7 octobre 2022 transposant partiellement la Directive \(UE\) 2019/1158 du Parlement européen et du Conseil du 20 juin 2019 concernant l'équilibre entre vie professionnelle et vie privée des parents et des aidants et abrogeant la directive 2010/18/UE du Conseil, et réglementant certains autres aspects relatifs aux congés](#)) which was published in the Official Journal (*le Moniteur belge*) on 31 October 2022, and entered into effect 10 days after its publication in the Official Journal, i.e. 10 November 2022.

Royal Decree of 7 October 2022 partially transposing Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on the balance between professional and private life for parents and carers and repealing Directive 2010/18/EU of the Council ([Arrêté royal du 7 octobre 2022 transposant partiellement la Directive \(UE\) 2019/1158 du Parlement européen et du Conseil du 20 juin 2019 concernant l'équilibre entre vie professionnelle et vie privée des parents et des aidants et abrogeant la directive 2010/18/UE du Conseil](#)), which was published in the Official Journal on, and entered into effect 10 days after its publication in the Official Journal, i.e. 10 November 2022.

[Directive \(EU\) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU](#), which was published in the EU Official Journal on 12 July 2019.

Denmark

Denmark: Proposal to ensure that occupational training time counts towards eligibility for early retirement, expected to come into effect 31 December 2022

Published on 4 November 2022

On 26 November 2022, the Ministry of Economy plans to submit a legislative proposal to parliament. The proposal was initially released for public consultations on 12 September 2022.

The proposed legislation titled Draft bill amending the Social Pension Act and the Repeal of the Social Pension Fund Act (Counting training periods towards years of service for early retirement and repeal of the Social Pension Fund Act) ([Lovforslag om ændring lov om social pension og lov om ophævelse af lov om den sociale pensionsfond \(Tildeling af anciennitet til tidlig pension for perioder under opskoling og ophævelse af lov om den sociale pensionsfond\)](#)) would ensure that employees' occupational training time would count as the years of service eligibility criteria for early retirement benefits.

The proposed legislation is expected to enter into force on 31 December 2022.

Specifically, the proposed legislation provides that the following training periods would count as years of service for early retirement eligibility purposes:

- Periods during which an employee has undergone training while receiving a supplementary employer-paid remuneration, for example in the form of a collective training benefit or allowance.
- Periods during which the employee has received updated education in connection with their employment and within the same profession or from the same industry.

Separately, the proposed legislation would also repeal the Law on the Social Pension Fund, as the fund balance is zero.

Finland

Finland: Occupational Safety and Health Act to clarify employers' duty of care with regard to older employees and those having recently given birth

Published on 22 November 2022

On 17 November 2022, the Social and Health Ministry introduced to Parliament a Proposal to amend the Occupational Safety and Health Act ([Hallituksen esitys eduskunnalle laiksi työturvallisuuslain muuttamisesta](#)) clarifying employers' duty of care with regard to older employees and those having recently given birth. The amendments are planned to come into effect as from 1 June 2023.

The proposal would:

- Promote the employment of individuals over the age of 55 years (reducing their early exit from the labor force) by clarifying employers' duty to:
 - account for an employee's individual health and safety requirements and the need to make reasonable adjustments for age-related factors;
 - consider age-related factors in occupational risk assessments; and
 - factor in age-related features in physical and psychosocial workload decision making.
- Enhance pregnancy-related protections by including mention of work causing special risk, not only for pregnant employees, but also for employees having recently given birth, and those breastfeeding.
- Grant decree-making authority to allow for refinements of regulations related to the above-mentioned employees.

Resources

Occupational Safety Act 2002 ([Työturvallisuuslaki](#)) .

Ireland

Ireland: Law introduces employer-paid sick leave, effective 1 January 2023

Published 25 November 2022

Effective 1 January 2023, the [Sick Leave Act 2022](#) introduces 3 days employer-paid statutory sick leave per year, which gradually increases to 10 days per year starting 1 January 2026..

Employer-paid sick leave entitlement

Previously, it was not mandatory for the employer to continue paying an employee while they are on sick leave.

Under the provisions of the Act, employees are entitled to employer-paid statutory sick leave of up to 3 days per year. The number of employer-paid sick leave days will increase to maximum 5 days starting 1 January 2024, a maximum of 7 days in 2025, and to a maximum of 10 days starting 1 January 2026.

When entitlement to employer-paid sick leave reaches its maximum, employees who need additional sick days may qualify for social security Illness Benefits, subject to PRSI contributions.

Employer payments during sick leave

Employer payment during sick leave will be 70% of the employee's base salary, capped at EUR 110 per day, which corresponds to an annual cap of EUR 40,889.16.

The Act provides that exemptions can be granted in cases where an employer is experiencing severe financial difficulty.

Eligibility for employer-paid benefits

To be entitled to employer-paid statutory sick leave, employees must:

- be working for their current employer for at least 13 weeks; and
- have a medical certificate by a General Practitioner stating that they are unfit to work. The medical certificate should be provided only if the employee takes sick leave for more than 2 consecutive days.

An employee is on statutory sick leave will for all other purposes be treated as if they have not been absent from work.

Record of statutory sick leave

Employers must record the statutory sick leave taken by their employees and retain the information for a period of 4 years. The record should include all the following:

- the period of employment of each employee;

- the dates and times of each employee's statutory sick leave; and
- the amount of statutory sick leave payment in relation to each employee.

Employers who fail to record and retain the statutory sick leave taken by their employees for a period of 4 years, will be subject to a class C fine, which can be up to EUR 2,500.

Employer Actions

Employers are advised to:

- Plan for statutory paid sick leaves in terms of budgeting, taking into account the number of days of employer-paid sick leave will gradually increase from 3 days per year starting 1 January 2023 to 10 days per year starting 1 January 2026.; and
- Update their leave policies; and prepare related employee communication materials.

Additionally, employers must record all statutory sick leave taken by their employees and retain the following information for a period of 4 years:

- the period of employment of the employee;
- the dates and times of statutory sick leave for each employee; and
- the amount of statutory sick leave payments to the employee.

Employers who fail to record and retain the statutory sick leave information for a period of 4 years, will be subject to a class C fine, which is up to EUR 2,500.

Legislation background

On 20 July 2022, the Sick Leave Act 2022 was signed into law by the President. The law provides for employer-paid statutory sick leave. However, the start of paid sick leave entitlement was pending a Ministerial Order. On 12 October 2022, during a *Dáil Éireann* debate on Employment Rights Tánaiste and Minister for Enterprise, Trade and Employment, the Tánaiste and Minister for Enterprise, Trade and Employment announced that the Sick Leave Act will commence on 1 January 2023.

Ireland: Women 17 to 25 years of age receive free contraception under new government program

Published on 4 November

Starting 14 September 2022, a new National Free Contraception Service Scheme of the Ministry of Health provides free contraception to women between the ages of 17 to 25 years who reside in Ireland.

The free contraception program was introduced by Part 3 of the [Health \(Miscellaneous Provisions\) \(No. 2\) Act 2022](#), which was signed into law by the President and published in the electronic Irish Statute Book (eISB) on 18 July 2022.

Eligible individuals

Women (or individual with a uterus) residing in Ireland are eligible for free contraception under the new program from their seventeenth birthday until the day before their 26th birthday.

Additionally, women who have had coils, IUDs, IUSs or implants inserted under the program remain eligible for checks and free removal of devices inserted prior to their 26th birthday.

Eligibility does not require the individual to be a General Medical Services Program (GMS) card holder.

Program benefits

More specifically, according to the MOH [press release](#) the free access to contraception program for women aged 17 to 25 years covers the costs of:

- Prescription contraception
- Consultations with general practitioners (GP) and other relevant medical professionals to discuss options and receive contraception prescriptions
- Fitting and/or removal of various types of Long-Acting Reversible Contraception (LARC) plus any necessary checks, by medical professionals certified to fit/remove LARCs (for example, intrauterine devices (IUD), systems (IUS), coils and implants)
- Providing the range of contraceptive options currently available to GMS card holders, including contraceptive injections, implants, IUS and IUDs, the contraceptive patch and ring, and various forms of oral contraceptive pills, including emergency contraception.
- Training and certifying additional GPs and other medical professionals to fit and remove LARCs

Service provider requirements

The free contraception program requires service providers, including GPs, pharmacies, primary care centers, and family planning clinics to sign agreements with the Health Service Executive (HSE) to provide services under the program (See Forms under the Resources section below).

Mexico

Mexico: Increase in number of employer-paid annual leave days imminent

Published 9 November 2022

On 3 November 2022, the Senate unanimously approved the "initiative for dignified vacations" (*la iniciativa de vacaciones dignas*), supported by the Boards of Directors of the United Commissions of Labor and Social Welfare and of Legislative Studies. The initiative would amend Article 76 the Federal Labor Law ([Lei Federale del Trabajo](#)) to increase employer-paid annual leave entitlements. The initiative is now with the Chamber of Representatives for review and approval.

If approved the amendments would affect all employers and their employees.

The transitory articles of the recently approved initiative indicate that the amendments are planned to enter into effect as of 1 January 2023, or on the day following its publication in the Federal Official Gazette.

The initiative would double the number of days of annual leave entitlement during an employee's first year of employment from currently 6 days to 12 days.

Furthermore, employees' annual leave entitlements would then increase by 2 days for each additional year of service until the sixth year of employment. After sixth years of service, the employee's annual leave entitlement would increase by 2 days once every 5 years.

Currently, the Article 76 the Federal Labor Law provides that:

"Workers who have more than one year of service are entitled to paid annual leave, which in no case may be less than six working days, and which will increase by two working days, up to 12, for each subsequent year of service. services. After the fourth year, the annual leave entitlement will increase by two days for every five years of services."

New Zealand

New Zealand: Fair Pay Agreements Act adopted

Published 18 November 2022

On 1 November 2022, the [Fair Pay Agreements Act 2022 \(2022/58\)](#) received Royal Assent, and applications to initiate bargaining for minimum terms and conditions for all employees in an industry or occupation may be submitted from 1 December 2022.

Fair Pay Agreement process

A Fair Pay Agreement starts with a union initiating the process by applying to the Chief Executive of the Ministry of Business, Innovation and Employment for approval to negotiate an agreement for a specified industry or occupation

Once an application is approved by the government, employee and employer bargaining sides start the bargaining process. Qualified unions can bargain on behalf of employees, and qualified employer associations, including industry associations, can bargain on behalf of employers. Once the bargaining sides come to an agreement, covered employees and employers vote on the agreement's proposed terms. If there is a majority vote, the negotiated Fair Pay Agreement is finalized and becomes law for the duration of its specified term.

Terms that must be in all Fair Pay Agreements

The inclusion of certain employment terms in a Fair Pay Agreement is mandatory and is detailed in Part 7 of the Act. Key terms include definition of the work covered under the Fair Pay Agreement, the standard working hours, minimum pay amounts, minimum overtime pay amounts, pay-related fine amounts, occupational training and development, annual leave entitlements. Additionally, a Fair Pay Agreement must indicate its duration of validity.

Resources

[More information about Fair Pay Agreements](#)

Portugal

Portugal: Ordinance increases public sector meal subsidy, which in turn increases the tax and contribution exemption limits for private sector meal benefits

Published 20 November 2022

Retroactively effective 1 October 2022, the meal allowance for public sector employees was increased from EUR 4.77 to EUR 5.20 by Ordinance No. 280/2022 of 18 November 2022 ([Portaria n.º 280/2022, de 18 de novembro](#)) published by the Ministry of Finance (MoF). This in turn increases the tax and social contribution exemption limits for private sector meal benefits, thereby incentivizing private sector employers to increase meal benefit amounts.

Specifically, the exemptions for private sector employees in terms of the personal income tax, will be set at EUR 5.20 if meal benefits are paid in cash (up from EUR 4.77 since 2016), and EUR 8.32 if meal benefits are granted via a meal card, sometimes called lunch tickets (up from EUR 7.63 since 2016),

According to the MoF this increase is needed to address the effect the current inflation rate has on employees' purchasing power.

Background

The public sector employees' meal allowance, instituted by Decree-Law n.º 57-B/84 ([Decreto-Lei n.º 57- B/84, de 20 de fevereiro](#)) of 20 February 1984, is not automatically indexed and was last updated close to 6 years ago, by Law n.º 42/2016, of 28 December 2016.

Singapore

Singapore: Government accepts National Wages Council Guidelines encouraging secure employers to adopt built-in wage increases

Published on 17 November 2022

On 14 November 2022, in a [press release](#) the Ministry of Manpower accepted the [National Wages Council \(NWC\) 2022/2023 Guidelines](#) formulated for the period from 1 December 2022 through 30 November 2023.

The NWC Guidelines:

- encourage employers that have done well and have good prospects to establish built-in wage increases;
- advise employers that face uncertain prospects to exercise moderation in wage increases, but to still reward employees with benefits in relation to their performance and contribution; and
- advise employers that have not done well to exercise wage restraint with their management leading by example.

According to the NWC Guidelines wage increases should be fair and sustainable, and based on the Flexible Wage System (FWS).

A flexible wage system is a wage formulation method that comprises a sizeable variable component that can be rapidly adjusted by employers to reduce payroll expenses during times of economic slowdowns, while allowing to reward employees fairly when companies do well in a particular year.

As such a FWS allows employers to rapidly adjust wage expenses during times of uncertainty, while providing greater job security to their employees by cutting costs rather than cutting jobs, and by allowing employee pay to be restored in tandem with business recovery.

Resources

[Flexible wage system: A guide for Employers](#)

Slovakia

Slovakia: Paternity leave introduced effective 1 November 2022

Published 27 November 2022

Effective 1 November 2022, the previous Labor Code provisions on unpaid father's parental leave have been converted into a paternity leave. The new paternity leave is not an employer-paid leave. However, an employee on paternity leave received benefits equivalent to maternity leave benefits from the Social Insurance Authority.

Employee entitlement to paternity leave

The amended provisions of the labor code specify the total duration of the paternity leave, which is:

- 28 weeks from the date of the child's birth;
- 31 weeks in the case of a single father; and
- 31 weeks in case of multiple births,

Which is the same as the father's previous entitlement to parental leave.

Employers must grant new fathers a minimum 14 consecutive calendar days on unpaid leave, no later than 6 weeks after the birth of a child. In the event of hospitalization of either the child or the mother the 14 days of unpaid leave can be extended by the duration of hospitalization.

Fathers are entitled to paternity leave for a child born before the effective date of the law, provided the leave is within 6 weeks of the date of birth.

Previously, there was no statutory paternity leave entitlement *per se*. However, fathers were entitled to up to 3 years of Parental Leave instead, 28 weeks of which were paid by social security at EUR 383.3 per month (in 2022), without being transferable to the mother. The benefit could only be claimed by one parent at a time and by a parent who previously received maternity benefits. Parents who did not previously receive maternity leave benefits were entitled to a parental allowance of EUR 280 per month.

Eligible fathers can receive maternity benefits from social security when they cared for the child instead of the mother—that is, during a period when the mother was not receiving maternity benefits or parental allowances.

Social benefit eligibility during paternity leave

The eligibility criteria for being entitled to a 2-week paternity leave are as follows:

- Be covered under the social sickness insurance or be in the protection period after the end of sickness insurance on the day from which paternity leave is claimed. The protection period after the end of the health insurance is at most 7 calendar days.
- Have 270 days of sickness insurance coverage over the 2 years preceding the colocation for paternity benefits.
- Childcare, meaning the father claiming paternity benefits cannot work during the social security paid paternity leave

The applicant must not have arrears in Social Insurance contributions.

Social benefits amount during paternity leave

The social allowance amount is 75% of average earnings in the previous calendar year capped at EUR 55.8741 per day in 2022 and EUR 59.7206 per day in 2023. In other words, in 2022, a father can receive a maximum of EUR 782.30 for 14 days of paternity leave, and EUR 836.10 in 2023.

Employment protection

An employee cannot be unilaterally terminated by their employer from the date of notification of the anticipated start of paternity leave, but no earlier than 6 weeks prior to the start of the paternity leave, though the end date of the paternity leave or 6 weeks after the birth of the child, whichever occurs first.

Underlying legislation

On 4 October 2022, Act no. 350/2022 Coll. amending Act No. 311/2001 Coll. Law no. 350/2022 Coll. Act amending Act No. 311/2001 Coll. The Labor Code as amended and which amends certain laws ([Zákon č. 350/2022 Z. z. Zákon, ktorým sa mení a dopĺňa zákon č. 311/2001 Z. z. Zákonník práce v znení neskorších predpisov a ktorým sa menia a dopĺňajú niektoré zákony](#)) was approved by the National Council. The Law transposes the provisions of the [EU Directive 2019/1158 of 20 June 2019 on work-life balance for parents and carers](#) into local legislation was published in the Official Journal (*Zbierka zákonov Slovenskej republiky*) on 29 October 2022; came onto force on the same day; and came into effect on 1 November 2022.

United Arab Emirates

United Arab Emirates: Ministry of Human Resources and Emiratization announces entry into force of the Unemployment Insurance Scheme

Published on 9 November 2022

On 2 November 2022, in a [press release](#) the Ministry of Human Resources and Emiratization (MoHRE) announced that the provisions of the Unemployment Insurance Scheme will come into effect starting 1 January 2023.

The Unemployment Insurance Scheme was introduced by the [Federal Decree-Law No. \(13\) of 2022 regarding unemployment insurance](#), which was signed by the President and promulgated on 15 September 2022.

The provisions of the Decree-Law affect most private sector employees but does not affect employers.

Employees concerned

Private and public sector employees in the UAE must subscribe to the Unemployment Insurance Scheme. Investors who work in their own company, domestic helpers, part-time employees, workers under 18 years of age, and retired individuals are not eligible for the program.

The program is optional for individuals who work on a commission basis.

Employers are not required to contribute to the Unemployment Insurance Scheme.

Contributions to the Unemployment Fund

The amount of employee contributions to the unemployment fund depends on an employee's base salary, as follows:

- Employees with a base salary less than AED 16,000 who are eligible for the Unemployment Scheme must contribute AED 5 per month.
- Employees with a base salary greater than AED 16,000 who are eligible for the Unemployment Scheme must contribute AED 10 per month.

The contributions may be made on a monthly, quarterly, or annual basis.

Unemployment benefits and eligibility

Benefits

According to Article 6 of the Decree-Law, the maximum monthly unemployment benefit will depend on the employee's monthly contributions which is based on their base salary. As such covered employees receive 60% of their base salary up to:

- a maximum monthly benefit AED 10,000 for employees with a base salary less than AED 16,000; and
- a maximum monthly benefit of AED 20,000 for employees with a base salary greater than AED 16,000.

Additional benefits may be negotiated between the insured and the service provider, i.e., qualified private insurance companies licensed by the Central Bank.

Unemployment benefits must be claimed within 30 days of the date of unemployment, and benefits will be paid until the unemployed individual finds employment, or for a maximum of 3 consecutive months per claim, whichever occurs first.

Eligibility

Per Article 5 of the Decree-Law, are eligible for unemployment benefits, all Emirati, and residents (irrespective of their nationality) who remain in the UAE during their unemployment, who:

- have contributed to the program for a minimum of 12 months,
- have not been terminated for disciplinary reasons or resigned.

Individuals who leave the UAE are no longer eligible for unemployment benefits.

Background

On 9 May 2022, the UAE Cabinet approved the Unemployment Insurance Scheme as part of the government's broader job security initiative and measures to attract and retain talent in UAE. The unemployment insurance system is expected to sustain unemployed individuals' standard of living until they find new employment.

United Arab Emirates: 2022 Commemoration Day and National Day holiday dates announced

Published on 22 November 2022

On 18 November 2022, in implementation of the United Arab Emirates (UAE) Cabinet resolution on public holidays for the public and private sectors for 2021 and 2022, the Ministry of Human Resources and Emiratisation (MoHRE) announced that the observance of the Commemoration Day (previously known as Martyr's Day) and the National Day holidays for the private sector will be from 1 December 2022 through 3 December 2022.

Statutory Holidays

Per the [UAE Federal Law No. 8 of 1980](#), employers must observe statutory paid holidays. Most UAE statutory holidays are religious holidays, and their dates are based on sightings of the moon, prior to being confirmed by the government.

In the UAE there are 8 statutory holidays observed over a total of 12 days (13 days in 2022). The duration of each statutory holiday is specified by law. However, these may on occasion be extended by government announcement or decree.

Per Article 74 of UAE Federal Law No. 8 of 1980 employer-paid statutory holidays are:

- Al-Hijra (Islamic New Year), observed over a period of 1 days.
- New Year's day on 1 January, observed over a period of 1 days.
- Eid Al Fitr (End of Ramadan), which in 2023 is anticipated to end on 21 April, and is observed over a period of 2 days.
- Arafat day, observed over a period of 1 days.
- Eid Al Adha (Feast of Sacrifice), observed over a period of 3 days.
- Birthday of the Prophet, observed over a period of 1 days.
- Commemoration Day, observed over a period of 1 days.
- National Day, observed over a period of 1 days. It is worth noting that in 2022, 2 days have been announced as holidays for the National day, namely: 2 and 3 December 2022.

Pay in Lieu provisions of the Labor Law

Employers are required to observe all statutory holidays and are not authorized to make payments in lieu of holidays or replace them with compensatory time off.

Working on a statutory Holiday

According to Article 28 of the UAE Labor Law, if an employee is required to work on a statutory holiday, the employer is required to either pay the employee at 1.5 times their basic wage (i.e., a 50% increase) or grant them a rest day off in compensation. (Article 81 of the Federal Law No. 8 of 1980).

Holidays that fall on a non-working day

The UAE Federal Law No. 8 of 1980 is silent on the treatment of holidays that fall on non-working days.

Bridging of holidays

The UAE Federal Law No. 8 of 1980 is silent on the bridging of holidays that fall one day before or after a non-working day.

Employer Actions

MoHRE has announced that the observance of the Commemoration Day and the National Day holidays for the private sector will be from 1 December 2022 through 3 December 2022. Both are statutory employer paid holidays.

Employers are reminded that they must observe all statutory holidays and are not authorized to make payments in lieu of holidays or replace them with compensatory time off. However, in rare instances, when an employee is required to work on a holiday, the employer must either pay the employee at 1.5 times their basic wage or grant them a compensatory rest day off.

Employers are advised to update relevant employee public holiday communication materials and inform their employees.

United Kingdom

United Kingdom: Legislation repeals the Health and Social Care Levy that was due to come into effect starting 1 April 2023

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The repeal of the Health and Social Care Levy that returns the National Insurance contribution rates to the rates previously in effect through the 2021-22 tax year was secured by the [Health and Social Care Levy \(Repeal\) Act 2022](#), which received Royal Assent on 25 October 2022.

The Health and Social Care Levy Act 2021, provided for the introduction of a new Health and Social Care Levy corresponding to 1.25% of an employee's earnings subject to national insurance contributions (NICs). The now repealed levy was scheduled to apply, as of 6 April 2023.

The Health and Social Care Levy Act 2021 also included transitional provisions comprising a temporary increase of 1.25% in NIC rates for both employers and employees for the tax year 2022-23 (i.e., from 6 April 2022 to 5 April 2023). As part of the Health and Social Care Levy (Repeal) Act 2022, these contribution increases no longer apply to earnings of 6 November 2022 and beyond.

Employer Actions

Employers must ensure that that effective 6 November 2022, payroll administration staff adjust NIC rates to reflect the repeal of the 1.25% of increase in both employer and employee contributions (calculated on employee earnings subject to NICs) that has applied since 6 April 2022.

Additionally, any prior adjustments made to payroll systems to reflect the now repealed Health and Social Care Levy that was to come into effect as from 6 April 2023 must be reversed.

Background

As part of past National Health System (NHS) and social care financing plans, effective 6 April 2022, NICs were increased by 1.25%, both for employers and employees (i.e., employers' rate increased from 13.8% to 15.05%, and employees rate increased from 12.00% to 13.25%).

According to the provisions of the Health and Social Care Levy Act 2021, the NIC increase was to be replaced by a new Health and Social Care Levy of 1.25% to finance the National Health System (NHS) and later the Social Care system. Meaning, Starting 6 April 2023, the contribution rates were to return to their previous levels, but a new standalone 1.25% Health and Social Care Levy was to apply to earnings and/or profits that are subject to NIC.

These changes have now been repealed. The government has confirmed that the financing of the health and social care services will remain unaffected by the reversal but will come from the government's tax revenues.

United Kingdom: Pension regulator warns employers to comply with pension duties

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On 26 September, following a series of comprehensive compliance inspections of more than 20 large employers with a total of 1.5 million employees the Pension Regulator (TPR) issued a [warning](#) to employers to comply with their pension duties. The inspections verified if employers were fully in compliance with workplace pensions legislation and shed light on errors relating to pension contribution calculations and employee communications.

Employer Actions

According to TPR' online information, employers must on an ongoing basis:

- Monitor the ages and earnings of their employees staff every time they pay them to see if they need to be put into a pension scheme.
- Check they are paying at least the minimum contribution levels into your pension scheme.
- Manage requests to join or leave the pension scheme and keep accurate records.
- Maintain records of how employer legal duties are being met.
- Carry out re-enrolment duties and complete re-declaration of compliance once every 3 years.

TPR provides [details](#) on the above employer duties, that include a series of tools simplifying employer compliance.

It is worth noting that key errors which can lead to employers having to make costly backdated contributions include using incorrect earnings thresholds. Employers are advised to consult [TPR guidance on earnings thresholds](#) for the current tax year. TPR also advises employers to consult the [guidance on maternity pay](#) as miscalculating this can impact pensions contributions.

TPR also provides [Guidance about Staff communications](#) which must be carried by the employer or their pension provider within 6 weeks of the employers duties start date.

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