

#GlobalBenefitsBulletin Highlights

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Key Updates

Australia

WATCH

Consultation on Superannuation Guarantee Integrity Package



Retirement

The Treasury is holding a public consultation on the Superannuation Guarantee Integrity Package, a set of draft legislation on securing employees' Superannuation Guarantee (SG) entitlements. It would improve superannuation payment disclosures to the Australian Tax Office (ATO) to make it easier to monitor and address unpaid SG. This would include introducing mandatory Single Touch Payroll (STP) for all enterprises from July 1, 2019. There are also measures empowering the ATO to issue direction to delinquent employers and establishing criminal penalties for noncompliance. Responses are welcome through February 16, 2018.

Link

<https://goo.gl/t38isA>

Belgium

RESPOND

Program Law adopted



Talent

The Chamber of Representatives passed the Programme Law in the closing weeks of 2017 allowing for entry into force on January 1, 2018. Notable provisions include:

- A doubling of the "Wijninckx contribution" on all group insurance or individual pension policy premiums above an annual threshold to 3%.
- Establishment of premium profit schemes that will allow companies to share profits with staff in either uniform or variable amounts.
- Expansion of the flexi-job model (part-time work for another employer with flexible hours, reduced social security contribution for the employer and no social security or income tax on the worker's salary), already in the hotel and catering industries to food, retail, hairdressing, and beauty care as well as pensioners.
- Introduction of an "activation contribution" for companies that sideline senior workers before retirement at a reduced salary.
- Imposition of a fine on employers that don't offer part-timers advancement when comparable full-time work becomes available.
- Permission for negotiation of night and Sunday work in e-commerce through December 31, 2019.

Link

<https://goo.gl/KaaSDU>

Brazil

WATCH

Health plan continuation terms for retirees



Health

The Senate's Commission on Social Affairs is reviewing Senate Bill 436/2016, which would permit retired workers to remain with their employer health insurance plans without needing a minimum period of contribution to the plan to qualify. The plan would be made available under the same conditions and retirees would be responsible for the full premium, so backers contend that there would be minimal impact on the corporate health plans. However, the change, if approved, will impact on the loss ratio of the collective plans, which may bring increased costs to companies at the time of renegotiation of these contracts.

Link

<https://goo.gl/WFCZV8>
<https://goo.gl/X9XDPe>

China

RESPOND

Enterprise annuity rule change



Retirement

The Ministry of Human Resources and Social Security (MHRSS) has published new Measures for the Management of Enterprise Annuity Funds (EAF), which replace the 2004 Enterprise Annuity Trial Measures, effective February 1, 2018:

- The maximum employer contribution is cut from 8.33% of previous year's total salary to 8%.
- Total employer and employee contribution may not exceed 12%.
- There are new rules on how an EAF may be terminated.
- The maximum period for full vesting is 8 years.

An FAQ accompanies the new measures.

Link

<https://goo.gl/VjLaCr>
<https://goo.gl/GpMJds>

Denmark

WATCH

Agreement on new tax regime for pensions



Retirement

The administration has concluded a pact with the Danish People's Party on some tax reforms, most notably a gentler tax regime for pension contributions. People more than 15 years from retirement would be allowed to deduct 12% while those within 15 years of the state pension age have a 32% ceiling. The maximum annual deduction would be 70,000 kroner (US \$11,513).

Link

<https://goo.gl/csfbwH>

European Union/United Kingdom

WATCH

Post-Brexit cross-border insurance issues



Risk

The European Insurance and Occupational Pensions Authority (EIOPA) has raised concerns about the post-Brexit European insurance environment with its Opinion on service continuity in insurance in light of the withdrawal of the United Kingdom from the European Union. The opinion foresees more complications than the insurance sector had expected for UK insurers operating in the EU and vice versa. With freedom of establishment and freedom to provide services no longer applicable, continuity under existing "legacy" contracts will be challenging. EIOPA recommends that UK insurance firms use an existing EEA subsidiary or create one to serve as its EEA hub.

Link

<https://goo.gl/i4W239>

European Union

NOTE

GDPR guidance, online tool



Talent

The European Commission has posted a package of guidance for compliance with the General Data Protection Regulation. Guidance targeted to employers and other stakeholders is accompanied by factsheets, FAQ and an online tool to ease compliance for SMEs. The deadline for member state compliance is May 25, 2018 and the press release notes that only two states have so far adopted the necessary legislation.

Link

<https://goo.gl/h3g1bp>

Germany

WATCH

Flexible hours agreement



Talent

An agreement negotiated with employers by the major trade union, IG Metall, is being hailed as a bellwether on flexible work hours under collective bargaining. A worker may opt to take a 28-hour week with proportional reduction in salary for up to two years. Conversely, workers would have the option of working a 40-hour week (35 hours is standard) at higher pay.

Link

<https://goo.gl/Lg1jM4>

India

WATCH

Fixed-term contracts to be allowed for all sectors



Talent

The Labor Ministry has posted a draft notification of intent to allow fixed-term contract employment in all sectors. Currently permitted only in the apparel sector, fixed-term status would allow employers to terminate a worker once an assignment is concluded, but the workers would otherwise have all the legal rights of permanent workers. Companies would be able to contract directly with these workers rather than using a manpower agency. A brief consultation on the notice concludes on February 9. The measure would not require the legislature's approval.

Link

<https://goo.gl/exNTUq>

India

WATCH

National Health Protection Scheme Unveiled



Health

An ultimately universal health scheme, already dubbed Modicare, is the highlight of the 2018-19 Union Budget. The National Health Protection Scheme (NHPS) would initially extend free coverage to over 500M people in the informal sector, making it the largest public health scheme in the world. Many details on implementing and financing have yet to be resolved but it is understood that this will be a boon to the insurance sector, albeit with cost controls and a tighter regulatory framework. A basic package of health services would be provided by state hospitals and qualifying private hospitals. Major details of NHPS design are expected to devolve to the states. Critics have warned that the funds earmarked for this program fall far short of what will be needed. A detailed plan should emerge over the next several months and, if approved by Parliament, it would launch in the next fiscal year.

Link

<https://goo.gl/xej4dS>

India

WATCH

Budget 2018-19



Health

The 2018-19 Budget Union features a number of significant proposals that have emerged from the shadow of the National Health Protection Scheme:

- The 12% employer contribution to the Employee Provident Fund would be waived for a new hire's first three years. This is expected to only impact new hires who are entering the Provident Fund scheme for the first time and not all new hires.
- The 12% employee contribution to the Employee Provident Fund would be cut to 8% for women during their first three years on the job.
- The deduction cap for senior citizen health insurance premiums would rise from Rs 30,000 to Rs 50,000 . An existing deduction of up to Rs 80,000 for seniors receiving treatment for certain specified diseases would rise to Rs 1M.
- The plan to extend fixed-term contracts to all sectors is formally introduced.
- Three state insurance companies will be merging. National Insurance, United Insurance and Oriental Insurance will combine into a single listed company with a big chunk of the insurance market share in general and the health insurance market in particular.
- The income tax break on transportation allowance and reimbursement of medical expenses would be replaced by an Rs 40,000 standard (tax) deduction. This is viewed as a net positive change for employees.

The budget proposals will need to be ratified by the Indian Parliament and may undergo some clarifications and changes. These are however expected to come into effect from April 1, 2019

Link

<https://goo.gl/XchxJc>

Ireland

WATCH

Auto-enrollment update



Retirement

The Social Protection Minister has advised the press that she will deliver a report detailing the planned auto-enrollment pension scheme to the Cabinet in the coming weeks and that she will stage a public consultation on it soon afterwards. The formula, still subject to change, would see employers fully matching employee contributions and the state matching 30%. All workers who would otherwise be relying only on the state pension for retirement planning would be automatically enrolled from 2021. She also ruled out a plan published by a Pensions Authority member that envisions launch of this scheme followed by a phase-out of the weekly EUR 238 state pension.

The department is also working on financial incentives for retirement deferral. The state pension would be "actuarially enhanced" for those who stay in the workforce past retirement age.

Italy

NOTE

2018 Budget Law



Retirement

The 2018 Budget Law was passed on December 27, 2017 and key measures generally came into force on January 1, 2018. Among the highlights:

- The 50% tax relief for the first three years for new hires up to age 29 is expanded to age 35 for 2018.
- The early temporary supplementary pension (RITA) is introduced as a "bridge pension", allowing qualified workers to tap their pensions early rather than taking out a loan for early retirement under the "APE" scheme.
- An existing early retirement scheme that allows companies to negotiate with their unions the terms of departing up to four years before normal retirement age will now allow retirement up to seven years early until 2020. The company must pay the social security contributions for that gap period.
- Employer-provided subsidies for commuting on mass transit will have a tax deduction on up to EUR 250 per month.
- Female workers will qualify for one-year social security contribution credits per child, up to two years.
- There will be tax credits for employers on worker training expenses in select fields including computing, production technology, and marketing.
- The Wage Guarantee Fund (CIG) compensation for temporarily laid-off workers is increased.
- Workers may not be dismissed for filing a harassment complaint.

Link

<https://goo.gl/fmCRmB>

Luxembourg

NOTE

New leave entitlement changes



Talent

Legislation that came into effect on January 1, 2018 has created or altered a number of personal leave entitlements:

- Paternity leave for a birth or a child adopted under age 16 has risen from 2 days to 10.
- Marriage leave is cut from 6 days to 3 and the leave for a partnership declaration is reduced from 6 days to 1.

The two days per year sick child leave for children up to age 15 is now 12 days total in a child's first 4 years, 18 days total for ages 4-13 and 5 days total for age 13-18.

- Adoption leave is increased from 8 weeks to 12.
- Leave for the death of a child has risen from 3 days to 5.
- Leave for the marriage of a child is cut from 2 days to 1 and it is rescinded for a child's partnership declaration.
- The two-day moving leave is limited to once within 3 years with the same employer unless it is for a work-related relocation.

The pay for these leaves is capped at five times the minimum wage.

Link

<https://goo.gl/m4hjgH>

New Zealand

WATCH

Employment Relations Act amendments drafted



Talent

The Workplace Relations and Safety Minister has previewed a package of labor reform legislation:

- Minimum standards for rest and meal breaks would be restored for most occupations.
- 90-day trial periods with no fault dismissal for new hires would only be permitted in enterprises with 20 or fewer employees. The main unions will try to block any exemptions from the ban on 90-day trials. Probationary periods during which workers may only be fired with cause would still be allowed.
- The collective bargaining mechanism would be reinforced and employers would no longer be able to opt out of multi-employer collective agreements.
- Collective bargaining would be required unless an employer has "good reason" for exemption and the agreements would include pay ranges for different job levels.
- Reinstatement would be the default remedy for unfair dismissal. An employer would have to document a compelling case against reinstatement to be granted an alternative remedy.
- Unions would have reasonable access to the workplace without prior notice and companies would pay union reps for time spent on legitimate union duties.
- A new worker's first 30 days would be subject to the terms of the collective agreement.

The bill should reach Parliament this month.

Link

<https://goo.gl/L8dZJF>

Nigeria

NOTE

Limits on work visas



Talent

The President has signed Executive Order No. 5, effective immediately, which prohibits issuing visas to foreign workers who are not providing a skill unavailable locally. It also stipulates that if a contract cannot be awarded to a Nigerian company, preference must be given to one "with a demonstrable and verifiable plan for indigenous development."

Philippines

WATCH

Labor contracting bill advances



Talent

HB 6908, which would amend the Labor Code to fundamentally ban the "Endo" labor contractualization practice, has now been approved in its third reading. Employers would still be able to hire contract labor for a limited range of roles (project work, seasonal work, and replacing an absent worker for up to six months) from manpower agencies, but the workers sent by the agencies would have legal status as employees. Moreover, there would be new regulations, including licensing requirements, for these agencies.

Link

<https://goo.gl/EFZS7i>

Philippines

WATCH

Family leave bills in committee



Talent

The Senate Committee on Labor, Employment and Human Resources Development is now reviewing 10 family leave bills:

- SB 1064 would extend the parental leave rights of single parents to working couples including common-law and same-sex partners. This would entitle parents of children up to age 18 to 15 days parental leave per year as well as reasonable accommodation of flexible work requests.
- SB 963, 1209 and 1063 would expand the paid paternity leave entitlement from 7 days to 30 and remove the four-delivery limit. Coverage would be extended to common-law spouses and to miscarriages.
- SB 362 and 398 would grant pregnant women one day paid leave per month for pre-natal care.
- SB 1614 would double the annual paid service incentive leave to 10 days.
- SB 854 would allow parents or legal guardians three days paid leave per year to attend a child's school-related activities.
- SB 1387 would provide 15 days paid leave to qualifying spouses of Overseas Filipino Workers (OFW).

SB 360 would extend parental leave rights to non-parents for up to 2 days per year per child (10-day maximum). The committee chair is a strong supporter of this package.

Link

<https://goo.gl/AgUd5y>

Portugal

NOTE

Tougher independent contractor rules



Talent

Decree-Law 2/2018 lowers the threshold for determining whether a worker is an employee rather than a freelancer. An enterprise paying a worker for services is defined as a "contracting entity" if it pays more than 50% of the worker's income, down from 80%. It must then draw up an employment contract with the worker. The employer social security contribution for these workers at least 80% dependent on a single employer is doubled to 10%, while the employer contribution is now 7% for those in the 50-80% range.

Link

<https://goo.gl/nVKava>

Puerto Rico

WATCH

Labor reforms ordered



Talent

The Financial Oversight and Management Board charged by the U.S. government with overseeing Puerto Rico's financial crisis has delivered a letter to the governor imposing a tight deadline for revision of the Commonwealth's fiscal plan. The February 5th letter gave the governor until February 12 to add these features:

- Puerto Rico should conform to U.S. employment-at-will rules.
- Severance pay and Christmas bonuses should be optional.
- Sick pay and vacation entitlements should be aligned with the U.S. mainland where no states have statutory vacation pay and only nine of the 50 have a relatively modest sick pay requirement.
- Retirees with pension income and social security benefits totaling over US \$1,000 per month would see a 25% cut in social security.
- Able-bodied food stamp recipients would be put to work.

The governor delivered a revised fiscal plan on February 13 and the board was not satisfied so it has set a new deadline of March 30, 2018.

Link

<https://goo.gl/k6QtYj>

Russia

WATCH

Subsistence floor for minimum wage



Talent

Legislation raising the minimum wage to subsistence level by January 1, 2019 was recently passed in the Duma, but the President announced a revision under which the harmonization would be pushed forward to May 1, 2018, provided it clears the legislature in time. On that date, the 9,489 ruble monthly minimum wage will reach the subsistence level of 11,163 rubles (US \$200). The minimum wage would not be automatically pegged to the subsistence wage, but it could no longer fall below it.

Link

<https://goo.gl/ryrMi1>
<https://goo.gl/xYr3xv>

Singapore

WATCH

Consultation on Employment Act review



Talent

The Ministry of Manpower is holding a Public Consultation on Review of Employment Act. Most notably, it is reconsidering the S \$4,500 per month salary threshold for a core set of basic employment rights including sick leave, public holidays, timely payment of salary and the right to challenge wrongful termination. This cap excludes most professionals, managers and executives (PMEs). Threshold adjustments for other entitlements are also under consideration as is a consolidation of dispute resolution services. The consultation runs through February 15, 2018.

Link

<https://goo.gl/HU7ubz>

South Africa

NOTE

Limit on tax exemption for foreign employment income



Talent

The Taxation Laws Amendment Act of 2017 includes a measure that limits the exemption on foreign employment income for South African tax residents to ZAR 1M per year and makes it conditional on employment outside of South Africa for at least 183 days in a 12-month period. The law was promulgated on December 18, 2017 and will transition to fully in force by March 1, 2020.

Link

<https://goo.gl/Q29QPp>

South Africa

NOTE

UIF contributions to be mandatory for expats



Talent

Amendments to the Unemployment Insurance Contributions Act that are due to come into effect on March 1, 2018 will require foreign nationals posted in South Africa and their employers to submit monthly contributions to the Unemployment Insurance Fund (UIF). Each will contribute 1% of monthly pay, capped at ZAR 148.72. Foreign employers that keep these workers on home country payroll will not be exempt from this tax, and the new withholding requirement will make it easier for tax authorities to check on their compliance with the widely disregarded obligations to contribute to the Skills Development Levy and the Compensation Fund when they assign expatriate workers to South Africa.

Taiwan

NOTE

Gold card debuts



Talent

Legislation establishing the employment gold card for highly skilled foreign workers went into effect on February 8. Qualifying skilled foreign workers may obtain a "four-in-one" card serving as work permit, residence visa, re-entry permit, and alien residency permit. That same day saw the launch of the job-seeker visa. Qualifying skilled foreign workers who do not yet have a job offer may apply for one of these visas for three months, renewable once, with re-entry breaks.

Link

<https://goo.gl/eUUW2X>

United Kingdom

WATCH

"Good Work Plan" initiative for worker protection



Talent

Good Work: A Response to the Taylor Review of Modern Working Practices weighs in on the 53 work environment modernization proposals in the Taylor Review. Among the highlights:

- Holiday and sick pay entitlements would be "day one" rights.
- Casual workers and those on zero-hour contracts would be issued pay slips.
- A typical workers would have greater eligibility for "more stable contracts."
- The roles of unpaid interns would be better differentiated.
- There would be greater compensation transparency, including explanations of any deductions, for agency workers.
- There will be a study on creating an entitlement to statutory sick pay.
- Working time would be more clearly defined for gig economy workers.
- Several employee rights communication campaigns and enforcement initiatives are planned.

The report is accompanied by a quartet of public consultations covering employment status, agency workers, enforcement of worker rights, and labour market transparency.

Link

<https://goo.gl/yFjqTw>
<https://goo.gl/KTMihq>

United Kingdom

NOTE

PILON tax treatment to change



Talent

A new tax regime for certain termination payments is expected to come into effect from April 6, 2018. Non-contractual payments in lieu of notice (PILONs) up to BPS 30,000 will no longer qualify for exemption from income tax and employer National Insurance Contributions (NIC). In addition, most people who have worked abroad will no longer qualify for full or partial foreign-service relief on their termination payments if they are UK tax residents in the year of termination. Termination payments in excess of BPS 30,000 are expected to be subject to employer NIC from April 2019.

Link

<https://goo.gl/8PLAJW>

United States

NOTE

Affordable Care Act changes



Health

On January 22, 2018, H.R. 195 was signed into law, providing for government funding through February 8 and deferring certain health care taxes and fees under the Affordable Care Act. In particular, the bill delays the effective date of an excise tax on certain high-cost medical benefits from 2020 to 2022, suspends a tax on health insurers for 2019 (but not 2018), and delays the effective date of a tax on medical devices from 2018 to 2020.

Health plan sponsors should assess the impact of the bill on their health care strategy; retiree health plan sponsors should also assess the timing of accounting for the changes.

Link

<https://goo.gl/9xusY5>

United States

NOTE

2018 Aon Compliance Calendar



Retirement

Aon is pleased to present its 2018 Compliance Calendar to help plan sponsors identify significant compensation and benefit due dates for retirement and health and welfare plans. This Compliance Calendar includes relevant dates involving plan disclosures, contribution and distribution requirements, and various plan-related regulatory filings.

This Compliance Calendar assumes a plan administered on a calendar year basis by an employer with a calendar fiscal year. In general, the information for pension plans applies to single employer plans; other plans, such as multiemployer plans (e.g., Taft-Hartley plans) or government plans, may be subject to different requirements, and are not included. Additionally, certain compliance dates related to group health plan coverage or retiree prescription drug coverage have been included where applicable.

The Compliance Calendar is intended to alert the reader to some of the more significant dates for 2018 and is not intended to identify all compliance obligations or due dates.

The 2018 Aon Compliance Calendar is available in the link provided.

Link

<https://goo.gl/YCxsR6>

Zambia

WATCH




Social Protection Bill



Retirement

Zambia's long-gestating National Social Protection Bill has completed social partner consultation and a final draft will soon reach Parliament. A package of basic social protection would feature a consolidated three-pillar pension system, including a mandatory employer-sponsored second pillar scheme. There would also be a social health insurance scheme, occupational health insurance and maternity insurance.

Other Notable Updates

| Area | Country | Date | Name |
|---|-------------------|------|---|
|  Health | Belgium | 2/22 | Prescription drug cost containment law |
| | Ecuador | 2/15 | Health insurance mandatory for visitors |
| | Russia | 2/15 | New rules for telemedicine |
| | Saudi Arabia | 2/22 | Health insurance coverage expansion |
| | St. Kitts & Nevis | 2/15 | Universal health plan |
| | | | |
|  Retirement | Belgium | 2/15 | Partial retirement subsidy |
| | EU/France | 2/8 | Ruling on scope of social security coordination |
| | Ghana | 2/8 | NPRA guidance for expats |
| | Global | 2/22 | IAS 19 Amendments |
| | India | 2/1 | Guidance on NPF withdrawals |
| | India | 2/22 | NPS exit guidelines |
| | Luxembourg | 2/1 | Social security levies tweaked |
| | Mozambique | 2/1 | No minimum contribution period for maternity allowance |
| | Nepal | 2/8 | Age threshold for elderly allowance lowered |
| | Puerto Rico | 2/8 | Changes to pension tax regime |
| | Sweden | 2/1 | Tax harmonization for pensioners |
| | US | 2/22 | IRS Confirms 2018 Pension Plan Limitations Not Affected by Tax Cut and Jobs Act of 2017 |
| | Vanuatu | 2/22 | VNPF partial withdrawal option |
| | | | |
|  Risk | Canada | 2/8 | CRA raises threshold for reporting taxable benefits |
| | Malaysia | 2/22 | Limit on foreign ownership of insurers |
| | South Africa | 2/1 | Insurance Bill passed |

| Area | Country | Date | Name |
|---|------------|------|---|
|  Talent | Algeria | 2/22 | New public holiday declared |
| | Australia | 2/15 | FWC gig economy ruling |
| | Azerbaijan | 2/22 | Employer obligations under unemployment insurance scheme |
| | Belgium | 2/15 | Regulatory framework for electronic employment agreements |
| | Belgium | 2/15 | NRRB exclusion in collective dismissal |
| | Belgium | 2/15 | Stock scheme tax guidance |
| | Benin | 2/15 | Measures on fixed-term and permanent contracts |
| | Bulgaria | 2/1 | Supreme Court ruling on accidents during commute |
| | Bulgaria | 2/15 | Acquired rights protection in M&A |
| | Bulgaria | 2/15 | Ruling on liability in unfair dismissal |
| | Canada | 2/22 | Telecommuting arrangement legally protected |
| | Canada | 2/22 | Bulletin on leave developments |
| | Chad | 2/15 | PIT changes |
| | Chile | 2/8 | Robots may not replace strikers |
| | Croatia | 2/15 | Tax law amendments |
| | Denmark | 2/22 | Enhancements to expat tax scheme |
| | Estonia | 2/15 | Equity award notification requirement |
| | Ethiopia | 2/22 | Ban on overseas employment lifted |
| | France | 2/22 | Gig economy worker ruled an independent contractor |
| | Hungary | 2/1 | Tax regime improves for housing subsidies |
| | India | 2/8 | Implementing regs for creche services |
| | Ireland | 2/1 | Stock option incentive measure passed |
| | Ireland | 2/8 | KEEP Commencement Order published |
| | Ireland | 2/15 | Ruling on inclusion of stock option value in unfair dismissal payment |
| | Ireland | 2/22 | Maternity leave adjustment for premature birth |
| | Israel | 2/15 | Fingerprinting for attendance ruled a violation of privacy |
| | Italy | 2/22 | Work/life balance incentives |
| | Kazakhstan | 2/1 | IAA notification of internal travel |

| Area | Country | Date | Name |
|---|----------------|------|--|
|  Talent | Mauritius | 2/1 | Discrimination based on criminal record prohibited |
| | Monaco | 2/8 | New occupational health law |
| | Oman | 2/15 | New work visas suspended for many occupations |
| | Paraguay | 2/22 | Employment disclosure requirements |
| | Peru | 2/8 | Annual tax on foreign residents rescinded |
| | Philippines | 2/1 | New holiday |
| | Philippines | 2/22 | Expat tax break lost |
| | Poland | 2/1 | Immigration law tweaks |
| | Poland | 2/1 | Sunday retail trade banned |
| | Poland | 2/8 | Job applicant screening in financial sector |
| | Puerto Rico | 2/15 | Sick leave protection/ Catastrophic illness leave |
| | Romania | 2/8 | Sick child leave expansion |
| | Russia | 2/22 | Expats may be paid in foreign currency |
| | Saudi Arabia | 2/22 | New penalties introduced |
| | Slovakia | 2/15 | Overtime premium measures approved |
| | South Korea | 2/22 | Minimum wage hikes |
| | Sweden | 2/8 | Crackdown on illegal employment |
| | Sweden | 2/22 | Personnel registry requirement to expand |
| | Switzerland | 2/8 | Job posting requirement |
| | Turks & Caicos | 2/8 | Final work permits to be enforced |
| | UAE | 2/22 | Limits on expat hiring |
| | Ukraine | 2/8 | Training subsidies introduced |

Contacts

If you have questions please contact your Aon Hewitt representative or send a note to Country.Profiles@aonhewitt.com.

*Additional information on the above, plus other updates can be found in
Greater Insight which is updated & emailed on a weekly basis
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