

#GlobalBenefitsBulletin Highlights

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Health

US : Departments Release Proposed Rule on Short-Term, Limited-Duration Insurance



Health

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Key Updates

Argentina

WATCH

Pay parity, paternity leave bill



Talent

The Labor Ministry has previewed legislation that would increase paid paternity leave from two days to 15 and produce "strict salary parity." For the latter, enterprises with 200 or more workers would submit data documenting pay parity to the National Labor Relation Directorate and be placed in a national registry of entities with pay parity. Employees would have a mechanism for challenging this designation. Participation in the registry would be voluntary for employers with fewer than 200 workers.

Australia

NOTE

TSS visa launches, skills fee straggles



Talent

The Subclass 482 Temporary Skill Shortage (TSS) visa is being introduced by mid-March as a replacement for the 457 visa. A worker with an occupation on the Short-Term Skilled Occupations List (STSOL) may qualify for a two-year visa renewable once and one with a match on the Medium and Long-Term Strategic Skills List (MLTSSL) may qualify for a four-year visa and may apply for permanent residency after three years.

The Skilling Australia Fund Bill 2018, which would require all enterprises with turnover above A\$5M employing foreign workers to contribute to a skills training fund for residents, has cleared the House and second reading in the Senate. It is expected to pass soon. The bill features a Labour Market Testing requirement that would set minimum standards for advertising a job locally before hiring a foreign worker.

Link

<https://goo.gl/VkGcVf>
<https://goo.gl/A1E7ou>

Australia

WATCH

Super reform initiatives



Retirement

The Minister for Revenue and Financial Services has appointed a panel to advise the government on development of Comprehensive Income Products for Retirement (CIPRs). The aim is to develop risk-pooling scenarios and other strategies to help superannuation fund members reduce longevity risk. Too many retirees now either outlive their savings or are too timid about spending it. A public consultation will follow this group's report.

Also, the Association of Superannuation Funds of Australia (ASFA) has published a pre-budget submission proposing superannuation membership for gig economy workers. The Superannuation Guarantee (SG) would extend to a new, exponentially growing, class of workers, "dependent contractors." The employer SG contribution of 9.5% would phase in over several years, starting at 2%. The submission also recommends ending the minimum \$450 per month salary threshold for entitlement to employer-paid superannuation.

Link

<https://goo.gl/2fEqBa>
<https://goo.gl/UnLSL5>

Brazil

NOTE

Guidance on eSocial reporting system



Talent

The government has now posted the Guidance Manual for the new eSocial payroll and social security reporting system. E-Social, a consolidation of 15 different reporting mechanisms is already being phased in for large employers and should be fully operational for all companies by January 1, 2019.

Link

<https://goo.gl/ncjzNJ>

Canada

WATCH

Quebec proposal to eliminate distinctions in pension and group insurance based on date of hire



Retirement

Information on the Quebec proposal to eliminate distinctions in pension and group insurance based on date of hire is available in the link provided.

Link

<https://goo.gl/gEJZow>

Chile

WATCH

Pension reform agenda



Retirement

The new administration plans to unveil its pension reform plan in the first half of this year. Under measures broached so far:

- The Solidarity Pillar, minimum retirement benefit for those who qualify for no other pension, would rise by 40%.
- The target benefit for AFP private pension funds would increase by 40%, reflecting greater longevity.
- A 4% employer contribution would be introduced for the AFP.
- The administration has not ruled out an earlier proposal to create a state AFP to make the sector more competitive.

Consultations with legislators are already underway.

Denmark

NOTE

Voluntary retirement savings plan reforms



Retirement

The "aldersopsparing" voluntary retirement savings program saw some reforms come into effect from January 1, 2018:

- The annual contribution threshold has diverged sharply from 29,600 kroner regardless of age. For those within 5 years of retirement, it is now 46,000 kroner and will climb to 51,000 kroner (US \$8,500) by 2023. The limit is now 5,100 kroner for those over 5 years from retirement.
- The maximum period for programmed payments is increased from 25 years to 30.
- The pensionable age remains 5 years before normal retirement age for existing accounts but will be 3 years before retirement for new accounts. The maximum deferral period after retirement age has risen from 15 years to 20.
- Means-tested social benefits will no longer be offset by income from this scheme.

Link

<https://goo.gl/3QMroz>

European Union

WATCH

EC greenlights European Labour Authority, greater access to social protection



Talent

The European Commission has endorsed proposals for establishment of a European Labour Authority and greater access to social protection for all workers, including the self-employed. Both would be key elements in implementation of the European Pillar of Social Rights. The Labour Authority, expected to launch in 2019, would offer national authorities and other stakeholders guidance on labor mobility issues and provide a clearinghouse for cross-border job and training opportunities. The recommendation on greater access to social protection would pursue greater portability and transparency, as well as more equitable access to social security schemes, removing barriers to the self-employed and gig economy workers. National Employment and Social Affairs Ministers will be reviewing these initiatives in the coming weeks.

Link

<https://goo.gl/kxEpyB>
<https://goo.gl/Yaacok>
<https://goo.gl/Acrx6b>
<https://goo.gl/a1kq7e>
<https://goo.gl/98s9Ap>

France

NOTE

New payroll tax guidance



Talent

France will introduce a Pay As You Earn tax system from January 1, 2019. All employers with staff working in France will have to start withholding tax from pay from that date. This is expected to be very impactful for employers in payroll systems and expat compensation policy but they cannot do much before tax authorities release the necessary guidance. The Official Bulletin of Public Finance published a large package of implementing rules on January 31. These rules address a range of topics including the scope of employer responsibility and reporting requirements. Further guidance is needed before policies may be finalized but stakeholders are advised to study these documents now.

Link

<https://goo.gl/cMV9xe>

France

WATCH

Pay equity software bill



Talent

Equal pay laws have now been in place for 45 years, but there is still a 9% wage gap between men and women. The Prime Minister has asked social partners to help finalize legislation that would install software on company payroll systems to flag wage discrepancies. Employers would be expected to correct these themselves and the government would conduct spot checks to ensure that. When the government does detect a gap, the company would have three years to remedy it and be fined 1% of total payroll if it fails to comply. Firms with 250 or more workers would install the software next year and those with 50-249 would start in 2020. The measure will be part of a social reform bill due before the Cabinet at the end of April. Social partners will also flesh out a set of proposals to combat workplace violence and sexual harassment.

Link

<https://goo.gl/LiWqsP>

Germany

WATCH

Grand coalition agreement



Talent

The grand coalition pact establishing a new three-party ruling coalition introduces some notable proposals:

- Enterprises with more than 75 workers would be limited to 2.5% of them on fixed-term contracts.
- The maximum total fixed term employment period would be trimmed from 24 months to 18 , with no more than one extension within that period.
- Employers and employees would contribute equal amounts to health insurance premiums.
- The defined contribution scheme reform that went into effect at the start of this year will evolve further. This will include prioritizing development of a more standardized and incentivized Riester retirement savings product.
- There would be stricter enforcement of existing pay parity legislation and the female quota on corporate boards. An assessment of the adequacy of the pay parity law is slated for July 2019 delivery.
- The minimum wage would rise significantly for apprentices.
- Pensions would rise to 48% of the average wage and contributions would not rise above 20% of income before 2025.
- There would be consolidation, modernization and expansion of existing worker training programs.
- There would be stronger incentives for skilled workers to migrate to Germany.
- A more favorable employee benefits tax is slated for the use of electronic vehicles.

Link

<https://goo.gl/qwVfoW>
<https://goo.gl/z3XzNE>

Hong Kong

WATCH

2018-19 Budget



Talent

The 2018-19 Budget features a few proposals worth tracking:

- Voluntary Health Insurance Scheme (VHIS) premiums would be tax deductible up to HKD 8,000 per insured person annually. This scheme (tentative to launch in mid-2019) would cover private hospital treatment costs up to age 100 with no lifetime maximum but an annual maximum of HKD 420,000.
- There would be new tax deduction for Mandatory Provident Fund (MPF) voluntary contributions and for the purchase of deferred annuity products.
- Plans for elimination of the "hedge arrangement" under which employers may use MPF for severance payment or long service payment will soon undergo stakeholder consultations.
- Employment support initiatives include a higher subsidy for employment of people with disabilities and an enhanced job training allowance for unemployed people age 60 and up.
- The maximum Elderly Health Care Voucher will rise from HKD 4,000 to HKD 5,000.

Link

<https://goo.gl/zmYpBt>
<https://goo.gl/Fzfeh6>
<https://goo.gl/VRWgOK>

India

NOTE

AAR exempts overseas income of non-residents from income tax



Talent

The Authority of Advanced Rulings (AAR) recently posted a decision holding that an Indian company paying salary in India to a worker who is non-resident during a secondment abroad need not withhold taxes from it. The AAR rejected the tax department's position that the salary being received in India by someone on an Indian employment contract was more germane than where the work was actually performed. The AAR also determined that a foreign tax credit (FTC) may be claimed for the taxes paid on the portion of salary paid overseas. Paying at least part of salary into Indian bank accounts for workers while they are seconded abroad is common practice. While AAR rulings are not binding precedents, this one is expected to be influential.

Link

<https://goo.gl/2HsmWv>

India

WATCH

Direct Tax Code report previewed



Talent

A Direct Tax Code Task Force is due to deliver its report on salary tax simplification by the end of May. It is expected to continue in the direction of the 2018-19 Budget with more tax-exempt perquisites under consideration for replacement by increases to the standard deduction. The task force is also reported to favor a consistent EET (exempt contributions, exempt gain and taxed withdrawals) regime for all retirement savings products.

India

NOTE

Tax break on gratuities to double



Talent

Both houses of Parliament have now approved the Payment of Gratuity (amendment) Bill which will double the maximum tax-free gratuity payment to Rs 20 lakh (US \$30,800) and the President is expected to sign it. Workers with at least five years of service in an enterprise with at least 10 employees would qualify. The law formally confirms the recent increase in paid maternity leave from 12 weeks to 26 and empowers the government to make future adjustments to maternity leave and the payment of gratuity limit by executive order.

Link

<https://goo.gl/3XMvkh>

Indonesia

RESPOND

New rules for mandatory manpower reports



Talent

Under Minister of Manpower Regulation No. 18 of 2017 Mandatory Manpower reports must be submitted online instead of manually and they are broken down into three categories:

- Annual reports by the end of December
- Event A, 30 days after establishment, resumption of operations or transfer resulting from change of address or change of ownership
- Event B, 30 days before transfer entailing change of ownership, suspension of operation or shutdown.

The reports cover much information including industrial relations, occupational safety, work schedules, training and productivity measures.

Link

<https://goo.gl/tTFbAe>

Ireland

WATCH

Roadmap for Pension Reform



Retirement

The government has issued full text of its 'Roadmap for Pensions Reform 2018-2023'. Among the highlights:

- The automatic enrolment retirement savings scheme will launch in 2022. Employee savings will be complemented by employer and state contributions.
- A Total Contribution Approach (TCA) for the state pension, due in 2020, would more closely align benefits to the contributions paid. 40 years of contributions would earn a full state pension and people who take breaks in employment for "caring duties" could be credited for up to 20 years of contributions. There will be a public consultation in the second quarter of 2018.
- Future increases in the state pension contributory payment will be pegged to a blend of wage inflation with the CPI to maintain it at 34-35% of average earnings.
- The state pension age, which is scheduled to reach 68 in 2028, will see no further rises until 2035 and will then be linked to increases in life expectancy.
- Governance and regulation of private pensions will improve to develop a "more coherent and transparent environment" for the sector. Legislation transposing the EU IORP II Directive 2016/2341 should arrive in the third quarter of 2018.

Link

<https://goo.gl/94bvC5>
<https://goo.gl/dvxnnx>
<https://goo.gl/EGezYX>

Isle of Man

WATCH

2018 Budget



Retirement

The 2018 Budget features a new pension product and expanded benefits-in-kind exemptions:

- The Pension Freedom Scheme (PFS) would allow annual tax-free contributions of up to BPS 50,000 (This threshold would also be allowed for other pension schemes from April 6, 2018.) exempt investment income and grant a 40% tax-free lump sum with the balance of distributions subject to personal income tax. This legislation is included in Income Tax (Pensions) (Temporary Taxation) Order 2018 (SD 2017/0375).
- For all pension schemes, the trivial commutation lump-sum limit and the level of fund remnant would rise to BPS 100,000.
- There would be a 10% levy on transfers from existing approved schemes to PFS.
- The annual tax exemption for benefits-in-kind would rise from BPS 400 to BPS 600.
- The benefit-in-kind exemption for employer-provided bikes and other equipment under the cycle-to-work scheme would expand to some types of electric bikes.

Link

<https://goo.gl/kMhgxb>
<https://goo.gl/bFMueE>

Liberia

NOTE

Foreign worker "regularization" deadline



Talent

The Minister of Labor has given employers a March 31, 2018 deadline for "regularizing" their foreign workforce. This entails not only work permits but occupational safety. Unannounced inspections starting in April will check on these as well as compliance with the 2015 Decent Work Law which covers workplace equality, freedom of association, and collective bargaining rights.

Mauritius

RESPOND

New minimum wage



Talent

The Labour Ministry has posted National Minimum Wage Regulations 2017, setting a new monthly minimum wage of Rs 8,140 (US \$232) which, combined with statutory compensation payments, will bring total minimum compensation to Rs.9,000. The regulation indicates a January 1, 2018 entry into force, but press accounts report that the requirement will take effect from January 1, 2019. With labourers averaging Rs.4,000 per month in key industries such as textile manufacturing, this is a huge leap but trade unions maintain that it still falls far short of the living wage, which is estimated at Rs. 14,500 per month.

Link

<https://goo.gl/f8CDwf>

Nigeria

NOTE

Deadline for certifying mandatory life insurance coverage approaches



Risk

The National Pension Commission (Pencom) has posted a set of public notices for employers and employees on the employer obligation to provide minimum life insurance coverage to their workers under Pension Reform Act 2014. A life insurance policy must cover at least three times a workers total annual emolument and employers must deliver certificates of coverage to Pencom by March 31, 2018. Workers are asked to notify Pencom of any infractions but analysts have noted that the regulator has yet to publish guidance on whistleblower protection.

Link

<https://goo.gl/EgX9vY>
<https://goo.gl/7HUvhH>

Poland

WATCH

Labor reform plan



Talent

As the Labor Law Codification Committee finalizes its set of Labor Code amendments, details are emerging on a few more measures:

- The role of unions may be eroded by the introduction of enterprise councils and employee delegations. At the request of 5 or more workers in enterprises of 50 or more, enterprise councils could be established for mandatory consultation on pay and workplace relations issues. A single worker in a company with 10-49 workers could request an employee delegation to serve in a similar role. Workers serving in these capacities would have protection from dismissal.
- Working time could be aggregated over a set period to avoid overtime premiums.
- Dismissal notice periods would shrink.
- Employers and employees would have the option of negotiating shifts on up to six Sundays per year.

One measure that didn't originate with the commission but could end up in the legislation is the Enterprise Minister's proposal to set lower social insurance contributions for small enterprises, possibly factoring a company's revenues into the contribution formula. This one has a January 2019 target for entry into force.

Poland

WATCH

Draft PPK bill



Retirement

The Cabinet has approved legislation that would introduce the Employee Capital Plan (PPK) mandatory employer-sponsored pension scheme. Among the confirmed details:

- Qualifying PPK fund managers would need PLN 10M in capital, three years of investment fund management experience and at least four life cycle investment funds.
- Other than capping foreign investments at 30% and using the lifecycle model, there are no outright investment restrictions, just "care for the interests of participants."
- The 1.5% employer contribution and 2% employee contribution are confirmed. Both would be free to kick in up to 4%. The government would add a PLN 250 "welcome payment" and a PLN 240 annual bonus.
- Members may opt out during their first three months in the scheme and they would be free to change their investment allocation.
- Management fees would be capped at 0.5% with a 0.1% bonus possible for strong performance
- There is a PLN 1M entry fee for fund managers.

The scheme would debut on January 1 2019 for companies with at least 250 workers and proceed through three more tranches at six-month intervals, reaching the full formal sector by July 1, 2020. A more detailed Aon bulletin is available in the link provided.

Link

<https://goo.gl/NwJ9d5>
<https://goo.gl/GDnLeP>

Portugal

NOTE

Employee rights strengthened in change-in-control arrangements



Talent

Last month, Parliament passed Assembly Decree 191, a set of Labor Code amendments protecting the acquired rights of workers in a change-in-control arrangement:

- The employee rights that must be preserved in these agreements are stipulated.
- The period that a transferee can have joint liability with the purchaser in employee claims is expanded to two years.
- The obligation to deliver the transfer contract to the Authority for Working Conditions (ACT) is extended to companies with as few as 50 workers.
- The range of disclosures to worker representatives is set out.
- The government reserves the right to take part in the subsequent negotiations with workers representatives.
- The extent of a worker's right to reject transfer of his/her employment contract is established.

The President promulgated the law on March 3rd and it will go into force the day after its publication in the Official Gazette.

Link

<https://goo.gl/XMxHC6>

Russia

WATCH

Revisions planned for disabled worker quota law



Talent

A consultation is underway on a set of draft Labor Code amendments that would set stricter rules on the statutory disability employment quotas. Employers falling short of the quota (up to 4% in enterprises with over 100 workers, up to 3% in those with 35-100) would pay at least R 7,800 (US \$136.34) per month (amount would vary by region and shortfall) to the disability employment fund. Penalties for noncompliance would increase from R100,000 to R500,000. Labour inspectorates would monitor workplaces for compliance. The package is expected to take effect on January 1, 2019.

Link

<https://goo.gl/Yraasx>

Singapore

WATCH

Salary cap for employee entitlements to be removed



Talent

The Manpower Minister has committed to amending the Employment Act to remove the S\$4,500 (US \$3,411) monthly salary cap for a set of core basic employment rights including sick leave, public holidays, parental leave, timely payment of salary, and the right to challenge wrongful termination. The majority of professionals, managers, and executives (PMEs) will be affected. The measure is expected to take effect on April 1, 2019.

Link

<https://goo.gl/MyUstv>

South Africa

WATCH

NHI bill reaches Parliament



Health

The long-awaited National Health Insurance (NHI) Bill is now under review in a Cabinet subcommittee and should reach Parliament by the end of this month. The Health Ministry is already convening several NHI implementation committees to work out the logistics while the bill is making its way through Parliament. Economists warn that new budget allocations for the NHI will not be enough to fund it adequately.

South Korea

RESPOND

New working hour limits



Talent

The National Assembly has passed the Labor Standards Act revision that will cut the maximum work week from 68 hours to 52. The limit to a 40-hour week plus 12 hours of overtime will come into effect:

- On July 1 2018 for companies with 300 or more workers
- January 1 2020 for those with 50-299 workers
- July 1 2021 for staffs of 5-49 workers.

Companies with up to 29 workers may negotiate a deal with their union for an extra 8 hours per week through December 31, 2022. The 26 sectoral exemptions to working hour limits are reduced to 5. The premiums for holiday work will remain 150% for up to 8 hours and 200% if they go over 8 hours.

Link

<https://goo.gl/mr4p3U>

United Kingdom

RESPOND

Reminder on optional remuneration arrangements



Talent

Following enactment of the Finance Act 2017, Aon UK revised its bulletin on the measures changing the tax regime for benefits in kind paid via salary sacrifice. Recent surveys, including the Aon Benefits and Trends Survey 2018, have concluded that there is inadequate stakeholder awareness of the changes so Aon is revisiting the topic on the approach to April 5, 2018 when some benefits-in-kind arrangements that were in place before April 6, 2017 will lose their grandfathered status. Certain benefits including employer-provided accommodations, cars, and school fees will remain protected until April 2021 and there are some exemptions including pension contributions.

HM Revenue & Customs updated its Employment Income Manual pages on optional remuneration arrangements starting at EIM44010 and issued a policy paper on reporting the taxable value of benefits in kind under the new rules.

Link

<https://goo.gl/AKv5et>
<https://goo.gl/wDMXNo>
<https://goo.gl/jBuUXf>
<https://goo.gl/b3yki8>
<https://goo.gl/YH1i1z>

United States

WATCH



Health

Departments Release Proposed Rule on Short-Term, Limited-Duration Insurance

On February 20, 2018, the Departments of Labor, Treasury, and Health and Human Services (the Departments) released a proposed rule amending the definition of short-term, limited-duration insurance for purposes of its exclusion from the definition of individual health insurance coverage. This action is being taken to lengthen the maximum period of short-term, limited-duration insurance. In October 2017, the President issued an Executive Order instructing the Departments to consider proposing regulations or revising guidance to promote healthcare choice and competition by expanding the availability of short-term, limited-duration insurance. The latest rule, as a result of the Executive Order, would change the maximum duration of such coverage to less than 12 months, as opposed to the current maximum duration of less than three months.

Short-term, limited-duration insurance is a type of health insurance coverage that is designed to fill temporary gaps in coverage when an individual is transitioning from one plan or coverage to another form of coverage. This type of coverage is exempt from the definition of individual health insurance coverage under the Affordable Care Act (ACA) and is therefore not subject to the ACA provisions that apply to individual health insurance plans. The proposed rule includes measures to help consumers who purchase short-term, limited-duration policies understand the coverage they are getting. The proposal would require one of two versions of a notice to appear in the contract, and in any application materials, that the plan is not required to comply with ACA provisions. Comments on the proposed rule are due by April 23, 2018.

A fact sheet and the proposed rule are available in the links provided.

Link

<https://goo.gl/3Ki92x>
<https://goo.gl/JuM2fU>

Zambia

WATCH

National Health Insurance Bill pushed




Health




The Health Minister has set out to educate the public about the National Health Insurance Bill 2017, attributing its slow progress in Parliament to misconceptions. The scheme was set to launch on January 1 2018 but now awaits third reading. Opponents cite lack of transparency, particularly on financing, and want the bill paused until stakeholder consultations are conducted. Under this law, a universal healthcare scheme would offer a range of basic health services with a National Health Insurance Management Authority overseeing system governance, accreditation of providers and quality of care. Contribution levels would be set for both private sector employers and employees. Foreign visitors would be required to purchase travel health insurance from private health insurers.

Link


<https://goo.gl/JKz8c5>

Other Notable Updates

Area	Country	Date	Name
 Health	Brazil	3/1	Court setback for private health insurance
	Canada	3/1	Expansion of Generic Drug Pricing Agreement, Good News for Private Drug Plan Sponsors
	Canada	3/8	British Columbia New Employer Health Tax Proposed
	China	3/29	Implications of cabinet reorganization
	France	3/22	Expat health insurance contributions cut
	Hong Kong	3/22	VHIS guidance posted
	India	3/15	Ruling against health insurance exclusion clauses
	Singapore	3/22	Minimum copayment to be required for health insurance
	Slovakia	3/8	Ruling against state health insurer
	Tunisia	3/1	Health insurance IPT rises
	UAE	3/8	Mandatory health cover for expatriates in Dubai
	UAE	3/15	Health scheme for nationals posted abroad
	US	3/8	Budget Act Repeals Independent Payment Advisory Board and Starts Closing Medicare Part D “Donut Hole” in 2019
	US	3/15	IRS Publishes Final Regulations on Health Insurance Providers Fee
	US	3/22	IRS Lowers HSA Family Contribution Limit and Adoption Expense Exclusion, Reaffirms IRS Defines Preventive Care for HDHPs
	US	3/29	UHC’s Drug Rebate Program—Impact on Employers
 Retirement	Azerbaijan	3/22	Social insurance contribution amnesty program
	Canada	3/29	TFSA guidance
	Chile	3/15	New non-profit AFP
	EU	3/15	Pension fund reporting rules adopted
	Germany	3/29	Age difference clause for survivor benefits upheld
	Greece	3/29	Social security contribution cut clarified

Area	Country	Date	Name
 Retirement	India	3/8	EPF interest rate cut
	India	3/15	EPFO minimum debt investment cut
	India	3/15	Comprehensive social security scheme planned
	Ireland	3/8	Retirement deferral guidance
	Italy	3/8	Investment rules relaxed for sectoral pensions
	Mongolia	3/1	Retirement age, health insurance premiums to rise
	New Zealand	3/22	Superannuation eligibility requirement broadened
	Peru	3/29	Dynamic mortality tables to be required for annuities
	Rwanda	3/8	Pension benefits to rise
	Swaziland	3/22	Retirement fund disclosure guidelines
	UK	3/22	Bulk transfer of DC rights without consent
	UK	3/22	Bulk transfer of contracted-out rights
	Ukraine	3/15	New peg for social contribution threshold
	US	3/1	Retirement Legal Consulting and Compliance Quarterly Update
	US	3/1	Budget Deal With Stopgap Funding Signed Into Law
	Vietnam	3/15	New state pension formula
 Risk	Canada	3/8	Saskatchewan PST - Life and Health Insurance Exempt Retroactive to August 1, 2017
	Tanzania	3/29	Limits on foreign reinsurance
 Talent	Argentina	3/8	Tax reform package enacted
	Australia	3/8	STP guidance published
	Australia	3/15	Lock-out period doesn't count towards leave entitlement
	Australia	3/15	Long-term casual worker found mislabeled
	Australia	3/29	TSS regulations issued
	Canada	3/1	Ontario apprenticeship program
	Canada	3/8	Discretionary bonus ruling

Area	Country	Date	Name
 Talent	Canada	3/8	Reasonable accommodation for return to work
	Chile	3/8	Ruling on minimum services during a legal strike
	Costa Rica	3/22	Labor Procedure Reform Law
	Dominican Republic	3/22	Guidance on fringe benefit taxation
	Ecuador	3/1	Workplace harassment law
	EU	3/15	Exception to dismissal protection for pregnant women
	EU/Belgium	3/8	Ruling on when stand-by time may be classified as worktime
	EU/Germany	3/15	ECJ approves measure on fixed-term contracts after retirement age
	Georgia	3/22	Labor safety law passed
	Ghana	3/1	Expat medical exam bottleneck feared
	Greece	3/1	Strike threshold raised
	Iraq	3/1	New visa procedures
	Ireland	3/29	Tax guidance for telecommuters
	Israel	3/1	High Tech Visas
	Malta	3/1	Posted Worker Directive transposed
	Netherlands	3/1	Employment status test deferred
	Netherlands	3/29	Posted worker notification requirement postponed
	Oman	3/22	Omanization enforcement
	Oman	3/29	Clarification on taxation of foreign persons
	Panama	3/22	Workplace discrimination law, pay parity proposal
	Peru	3/1	Wage discrimination ban
	Poland	3/1	ICT rules come into effect
	Poland	3/8	Document storage rules relaxed
	Qatar	3/29	New labour dispute process
	Romania	3/22	New telework law
	Russia	3/15	Occupational safety audit policy
	Russia	3/22	New minimum wage peg
	Singapore	3/22	Fair Consideration Framework to expand

Area	Country	Date	Name
 Talent	Slovakia	3/1	13th and 14th month salary incentives
	South Africa	3/29	UIF coverage for expats
	Spain	3/22	Ruling on sham apprenticeship
	Sweden	3/8	Guidance on congestion tax
	UK	3/1	Ruling on sham self-employment
	Ukraine	3/1	Tax guidance on perquisites
	Ukraine	3/29	Tax breaks for preventive care for workers in hazardous positions
	Ukraine	3/29	Competency assessment deemed taxable income
	Ukraine	3/29	New requirements for international recruiters
	US	3/1	Grub hub worker ruled an independent contractor

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
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