



# #GlobalBenefitsBulletin Highlights

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## Key



Retirement



Talent



Health



Risk

# Table of Contents

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Respond		
	Canada: Employment Standards – Leaves of Absence	.....7
	Japan: Workplace harassment law	.....12
	Singapore: Work Injury Compensation Act (WICA) coverage expansion	.....17
	Switzerland: Mandatory pay equity reviews	.....18



















# Table of Contents

## Note

 Argentina: Minimum wage hikes .....6	 Mexico: Obligation to document taxation of subcontractors .....12
 Brazil: New payroll recordkeeping rules .....6	 Montenegro: Employer health contribution slashed .....13
 Brazil: Gig economy ruling .....6	 Mozambique: Work and stay visa fees raised .....13
 Canada: New insolvency rules .....8	 Nigeria: e-Registration .....14
 Colombia: Measures to combat psychosocial risk factors .....8	 Peru: "Reasonable accommodation" for disabled workers .....14
 Egypt: Social insurance law signed, correction .....8	 Portugal: Labor Code amendments affecting fixed-term contracts and probation periods .....15
 Finland: Working Hours Act .....9	 Singapore: Central Provident Fund (CPF) loses independent contractor suit .....16
 Germany: Start date for skilled immigration law .....10	 Singapore: Tax status options for Singaporeans working overseas .....16
 India: Insurance sector to lose its Foreign Direct Investment (FDI) limit .....11	 Singapore: CareShield Life bill passed .....17
 India: Broader Employee's State Insurance Corporation (ESIC) exemption .....11	 Taiwan: Temporary worker protections .....19
 Ireland: Key Employee Engagement Programme ("KEEP") stock scheme .....11	 United States of America: Misclassifying workers ruled not illegal .....19
 Jordan: Tougher criteria for some benefits .....12	

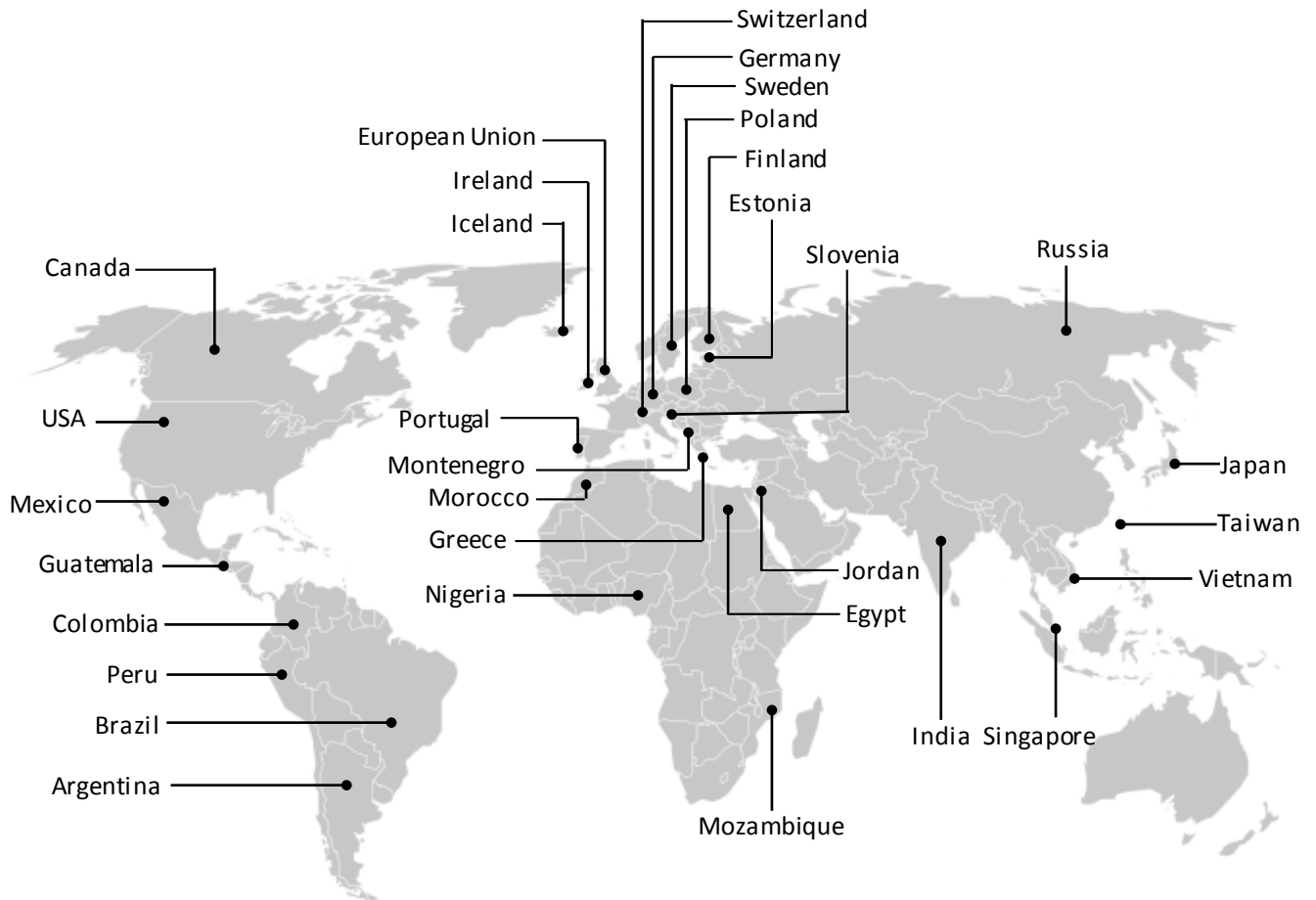
# Table of Contents

## Watch

 Canada: Greater mobility for temporary foreign workers .....7	 Russia: Proposal for in-house doctors .....15
 Estonia: Bill would cut tax on voluntary pension contributions .....9	 Russia: "Guaranteed Pension Product" .....15
 European Union: Social security coordination package .....9	 Singapore: Measures to support retirement deferral .....16
 Greece: Plan to convert supplementary pension system .....10	 Slovenia: Health scheme integration planned .....17
 Guatemala: Part-time rules contested .....10	 Sweden: Proposed change to tax treatment of short-term assignments .....18
 Iceland: Plan to expand parental leave .....11	 Switzerland: Federal Council adopts Opinion AHV 21 .....18
 Mexico: Contribution increase proposal .....13	 Vietnam: Sexual harassment bill .....19
 Morocco: New benefit systems for professionals .....13	 Vietnam: Workweek reduction plan .....20
 Poland: Open Pension Funds (OFE) pension reform bill update .....14	 Vietnam: More features of draft Labor Code .....20

# Coverage – GBB Highlights September 2019

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# Key Updates

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## Argentina: Note



### Minimum wage hikes

Under the Labor Ministry's [Resolution 6/2019](#), the monthly minimum wage is rising by 35% in three monthly increments. The first tranche took the 12,500 Argentine pesos minimum to 14,125 pesos, retroactive to August 1, 2019. The floor hit 15,625 pesos per month on September 1 and will reach 16,875 pesos (U.S. \$299.89, in flux) on October 1.

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## Brazil: Note



### New payroll recordkeeping rules

The Senate has passed [Decree 881](#), a package of "economic freedom" measures featuring a simplification of the required employer collection of payroll, social security, and tax data. It will phase out the eSocial system which was intended to simplify data collection but grew into an administrative nightmare. From the first quarter of 2020:

- The required reporting will be cut from 900 items to 500.
  - The threshold for the timecard requirement is raised from 10 to 20 workers.
  - Workers who have negotiated individual agreements will only need timecards for overtime work.
  - Bank employees will no longer be barred from working on Saturdays.
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## Brazil: Note



### Gig economy ruling

The Superior Court of Justice (STJ) has reversed a lower court ruling with a decision confirming that drivers working with a ride-sharing platform are free-lancers, not employees. The unanimous decision was hailed as a major precedent sweeping enough to support the contention that workers in the gig economy model are free-lancers.

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# Key Updates

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## Canada: Watch



### Greater mobility for temporary foreign workers

Immigration, Refugees, and Citizenship Canada (IRCC) and Employment and Social Development Canada (ESDC) held a brief [consultation](#) this summer on proposed amendments to the Temporary Foreign Worker Program that allow occupation-specific permits in addition to the existing employer-specific permits. This would give foreign workers greater mobility and curb the abuses that can arise from the employer leverage in an employer-specific permit.

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## Canada: Respond



### Employment Standards – Leaves of Absence

On August 29, 2019, Employment and Social Development Canada issued a news release reminding federal employers that certain amendments to the Canada Labour Code come into effect September 1, 2019 including, among others:

- New leaves such as personal leave of up to five days, including three days with pay, and leave for victims of family violence of up to 10 days with five days paid;
- Leave for traditional Indigenous practices of up to five unpaid days;
- Unpaid leave for court or jury duty;
- Expanded bereavement leave from three to five days, three of them paid;
- Improved access to many existing leaves (e.g., critical illness, death/disappearance of a child, and reservist leave) and general holiday pay by eliminating length of service requirements;
- Increased annual vacation entitlements (three weeks after five years of service, four weeks after 10 years of service);
- New breaks and rest periods (medical and nursing breaks, work breaks); and
- Medical leave (covering personal illness or accident, organ/tissue donation, and medical appointments).

Source: [News Release](#)

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# Key Updates

## Canada: Note



### New insolvency rules

On August 17, 2019, Order in Council PC Number 2019-1226 was published.

Among other matters, this Order in Council proclaims sections 133 to 140 of the Budget Implementation Act, 2019, No. 1 into effect as of November 1, 2019. These provisions relate to the retirement security measures introduced in the 2019 Federal Budget that are intended to:

- make insolvency proceedings fairer, more transparent and more accessible for pensioners and workers (those involved will be required to act in good faith and courts will have greater ability to review payments made to executives in the lead up to insolvency);
- expand the authority of the Courts under the Bankruptcy and Insolvency Act, to inquire into certain payments (e.g., termination pay, severance pay, or incentive benefits) to, among other persons, directors; or officers of a corporation in the year preceding insolvency and impose liability on the directors for those payments.

Source: [PC Number: 2019-1226](#) and [Budget Implementation Act, 2019, No. 1](#)

## Colombia: Note



### Measures to combat psychosocial risk factors

The Labor Ministry's [Resolution 2404 of 2019](#) has adopted instruments for the evaluation of psychosocial risk factors as well as guidelines for assessing these risk factors in the workplace. The resolution also obliges employers to carry out periodic risk factor audits for their workers, temps, contractors and apprentices.

## Egypt: Note



### Social insurance law signed, correction

The President has signed the new Social Insurance and Pension Law and it is slated to come into effect on January 1, 2020. It harmonizes existing social insurance laws and introduces an unemployment benefit. The initial total contribution rate is now being reported as 29.75% - ER 18.75%/ EE 11% - a significant shift away from rates reported earlier. The minimum and maximum salaries subject to these contributions will be set in regulations by the end of January 2020.



# Key Updates

## Estonia: Watch



### Bill would cut tax on voluntary pension contributions

Parliament has agreed to open debate on [Bill No. 42](#) which would slash the social tax rate on qualifying employer contributions to voluntary pension schemes from 33% to 13%. The rate cut would be limited to contributions under the income tax exemption limit and would come into effect on January 1, 2020. This proposal coincides with the administration's plan to make the mandatory second-pillar pension optional.

## European Union: Watch



### Social security coordination package

The first meeting of Parliament's Employment and Social Affairs Committee (EMPL) [fielded](#) proposed revisions to Regulation 883/2004 on the coordination of social security. Issues included the treatment of unemployment benefits and whether long-term care insurance should fall within the scope of the regulation. The package has seen a few speed bumps in Parliament and interinstitutional negotiations but the Commissioner for Social Affairs and Employment has flagged it as a priority and EMPL has agreed to resume talks with the European Council.

## Finland: Note



### Working Hours Act

The Working Hours Act is now [set](#) to come into force on January 1, 2020. It will expand the options for flexible working arrangements:

- The maximum accumulation of excess hours under flextime would increase from 40 hours to 60.
- A 'Flexible working time arrangement' (joustotyöaika) would allow employee and employer to negotiate independent scheduling of the bulk of working hours, provided they averaged 40 hours per week.
- All enterprises would be able to establish a working hours bank allowing workers to save or borrow earned leave periods.
- The crediting of overtime hours in flextime arrangements is clarified.

# Key Updates

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## Germany: Note



### Start date for skilled immigration law

The government has slated March 1, 2020 for the entry into force of a new skilled immigration law that will streamline the application the work permit application process for skilled foreign workers, particularly for those in shortage occupations. It will expand employer duties to advise the government of significant job status information for these workers, including early termination, but workers with adequate training will qualify for entering Germany in search of a job for up to six months.

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## Greece: Watch



### Plan to convert supplementary pension system

The Ministry of Labor and Social Affairs has charged a committee of government officials, academics, and pension fund managers with developing a plan to transform the supplementary pension system from a defined benefit model to an individual account defined contribution plan financed by employer and employee contributions. The holdings of these accounts would be converted to income streams at retirement. The new schemes would debut for workers who enter the job market from January 1, 2021. The committee will deliver its report on October 4, 2019.

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## Guatemala: Watch



### Part-time rules contested

A coalition of unions is mounting a constitutional challenge against the new regulatory framework for part-time workers. A filing before the Constitutional Court flags provisions of the Constitution that appear violated by the regulations, including one that ensure a full weekly wage for those workers employed for less than the full 44-hour workweek.

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# Key Updates

## Iceland: Watch



### Plan to expand parental leave

The 2020 Budget features a [proposal](#) to gradually raise the parental leave entitlement from nine months to 12. Legislation due before Parliament this fall would raise the benefit for birth, adoptive, or permanent foster care parents by one month on January 1, 2020 and an additional two months on January 1, 2021. A comprehensive review of the Act on Maternity and Parental Leave is expected to generate further legislation in Fall 2020.

## India: Note



### Insurance sector to lose its Foreign Direct Investment (FDI) limit

The Finance Ministry has posted a notification that it is committing to its long-standing plan, included in the latest budget, to raise the threshold for foreign direct investment (FDI) in insurance intermediaries from 49% to 100%. Insurance agencies, third party administrators and brokers are among those expecting a boost from higher foreign investment.

## India: Note



### Broader Employee's State Insurance Corporation (ESIC) exemption

The government has amended Employee's State Insurance Corporation (ESIC) rules to expand the population of workers exempt from ESIC employee contributions. The threshold of INR 137 per day will rise to INR 176 per day on the imminent date of the measure's publication in the Official Gazette.

## Ireland: Note



### Key Employee Engagement Programme ("KEEP") stock scheme

An August 8, 2019 [Ministerial Order](#) implements certain measures of the Key Employee Engagement Programme ("KEEP") retroactive to January 1, 2019. The maximum market value of shares under this tax-favored stock scheme for small and medium employers is EUR 100,000 in any one tax year and EUR 300,000 in total.

# Key Updates

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## Japan: Respond



### Workplace harassment law

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A [law](#) to combat workplace sexual harassment and "power harassment" was enacted on June 6, 2019. This encompasses verbal abuse by management, harassment related to pregnancy or family leave, and failure to protect workers from customer harassment. Employers will be obliged to develop written policies and training material on these issues. The requirements will come into effect on June 6, 2020 for large enterprises and extend to smaller employers by June 6, 2022. There are no penalties set aside for noncompliance, but they are expected. In addition, numerical goals for women in senior management, which are already in place for large enterprises, will extend to employers with 100 or more workers.

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## Jordan: Note



### Tougher criteria for some benefits

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Parliament has passed a set of 2019 amendment to the Social Securities Law:

- The minimum early retirement age for men is raised from 50 to 55 and requires 21 years of service.
  - Until now, women qualified for early retirement with 19 years of service. A minimum age requirement of 52 has been added.
  - Someone must participate for at least 10 years for their survivors to qualify for death benefits.
  - It is confirmed that employers must pay old age, disability, and death contributions during maternity leave.
  - Terms are set for subscribers tapping their retirement funds to pay for certain medical expenses or a child's education.
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## Mexico: Note



### Obligation to document taxation of subcontractors

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The "[First Resolution of Amendments to the Miscellaneous Fiscal Resolution for 2019](#)" includes measures setting out employer responsibility for ensuring tax and social insurance payments of labor subcontractors. Taxpayers must obtain adequate documentation from contractors on their payment of all relevant taxes. The requirement is retroactive to August 1, 2019.

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# Key Updates

## Mexico: Watch



### Contribution increase proposal

The head of the Mexican Association of Retirement Fund Administrators (Amafore) has noted that salary replacement under the current pension system is 30% and needs to reach 70%. He has proposed raising the contribution level from 6.5% to 15%. To offset a harmful impact on worker income, he has proposed gradual increases, possibly 1% per year, that would come as salary increases earmarked for direct deposit into individual retirement accounts.

## Montenegro: Note



### Employer health contribution slashed

The Official Gazette has published [Law no. 1157 of 8/1/19](#), cutting the employer health insurance contribution rate under social security from 4.3% to 2.3%. The law went into effect on August 15, 2019.

## Morocco: Watch



### New benefit systems for professionals

The Cabinet has endorsed a decree on establishing a pension system for professionals in several sectors including, health care, accounting, legal services, construction and insurance. The relevant government offices will consult with professional associations and regulatory bodies in those sectors to flesh out the plan. This same group of professionals is scheduled for inclusion in the first phase of the compulsory health insurance scheme.

## Mozambique: Note



### Work and stay visa fees raised

Effective August 7, 2019, the fee for a 12-month work visa has increased by over 100%, from 16,680 MZM to 33,760 MZM (US \$ 547.22), 39,080 MZM for urgent processing, and those for temporary residence visas have risen from 19,200 MZM to 33,760 MZM.

# Key Updates

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## Nigeria: Note



### e-Registration

The Nigerian Immigration Service has now launched an e-registration programs that will be mandatory for all foreign nationals staying in Nigeria for over 90 days. They will have to report to registration centers in their state of residence for a process including collection of biometric data. This is compulsory for all foreign nationals without grandfathering for those workers already stationed here.

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## Peru: Note



### "Reasonable accommodation" for disabled workers

Supreme [Decree No 013-2019-MIMP](#), published on July 21, 2019, has introduced new employer obligations for "reasonable accommodation" of workers with disabilities. Along with physical modifications to the work environment and tools, this could entail tailoring interview and evaluation methods.

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## Poland: Watch



### Open Pension Funds (OFE) pension reform bill update

The OFE pension reform legislation has now reached the Council of Ministers. It would essentially dissolve the OFE second pillar pension schemes, transferring most of their assets to third pillar IKE individual retirement accounts but granting the option of diversion into virtual individual accounts in the state pension system. The administration aims to expedite the bill through Parliament for a November 1, 2019 entry into force.

This coincides with news of a measure in preparation for next year's budget that would remove the cap on salary subject to social insurance contributions which currently stands at 30 times average pay.

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# Key Updates

## Portugal: Note



### Labor Code amendments affecting fixed-term contracts and probation periods

On August 19, the President promulgated a set of controversial Labour Code amendments:

- The probation period can double from 90 days to 180 for people new to the workforce and the long-term unemployed. There will be a constitutional challenge to this one and its critics believe there is already precedent for rejecting a very similar measure on constitutional grounds.
- Fixed-term contracts are limited to two years, down from three.
- There will be penalties for companies that rely excessively on fixed-term contracts.
- The maximum contract of "very short duration" is increased from 15 days to 35 and it is now available in all sectors.

## Russia: Watch



### Proposal for in-house doctors

The Deputy Prime Minister has charged an interdepartment task force with drafting legislation on mandatory in-house doctors for large employers. The Social Insurance Fund (SIF) would defray some employer expenses, including equipment but the plan would be pitched to affected enterprises as cutting the cost of sick leave and leading to lower SIF contributions.

## Russia: Watch



### "Guaranteed Pension Product"

The Finance Ministry has completed plans for a voluntary "Guaranteed Pension Product", a retirement savings scheme with the state buffering part of the investment risk. While fully voluntary, it would offer significant tax incentives for participation. No mention yet of any changes for the mandatory second-pillar scheme that was frozen in 2014. The proposal now goes to the Labor Ministry before review by the full cabinet. It already has the Central Bank's backing.

# Key Updates

## Singapore: Watch



### Measures to support retirement deferral

The government has embraced all 22 recommendations set out in the [Report of the Tripartite Group on Older Workers - Strengthening Support for Older Workers](#). Among the highlights:

- The retirement age would climb to 65 and the re-employment age to 70 by 2030. The first stage would take them to 63 and 68 respectively in 2022.
- The Central Provident Fund contribution rate, which tapers off from 37% to 26% at age 55 and levels off at 12.5% at age 65 would taper off at 60 and level off at 70.
- Jobs and workplaces would be redesigned to support career longevity.
- Re-employment would benefit from more career development initiatives and more part-time opportunities.

The anticipated reforms were a prominent theme in the [Prime Minister's National Day Rally](#).

## Singapore: Note



### Central Provident Fund (CPF) loses independent contractor suit

The High Court recently [refuted](#) lower court rulings backing the Central Provident Fund (CPF) Board's claim that a gym instructor was falsely classified as an independent contractor and owed a several-year backlog of CPF contributions. The case is being touted as a model for clarifying independent contractor status.

## Singapore: Note



### Tax status options for Singaporeans working overseas

The Inland Revenue Authority of Singapore (IRAS) recently [announced](#) that Singaporeans working overseas will no longer have the option of choosing nonresidence status for tax purposes in any tax year that they are posted abroad for at least six months. Singaporeans and their foreign employers who are accustomed to benefiting from this "not ordinary resident" (NOR) tax status will have to plan accordingly, with the final five-year NOR period set for years of assessment 2020-2024. The implementing legislation is included in a [package](#) of budget measures now before Parliament.



# Key Updates

## Singapore: Note



### CareShield Life bill passed

Parliament has approved in final vote the CareShield Life and Long-term Care [Bill](#) which will make enrollment in the CareShield Life Scheme long-term disability plan mandatory for all Singaporeans born in 1980 or later and voluntary for older workers. This will be accompanied by transfer of the privately managed ElderShield scheme to the government. CareShield Life will launch in 2020 with financing from member premiums.

## Singapore: Respond



### Work Injury Compensation Act (WICA) coverage expansion

Parliament has passed a revision of the Work Injury Compensation Act (WICA) with some major changes:

- Coverage will extend to non-manual workers in two tranches. From April 1, 2020, it reaches those earning up to S\$2,100 per month and the threshold hits S\$2,600 per month on April 1, 2021.
- Workers placed on light duty attributed to work injuries would be compensated for the shortfall for up to a year from September 1, 2020.
- Also, from September 1, 2020, WICA-compliant policies must have a core set of standard terms.

## Slovenia: Watch



### Health scheme integration planned

The minority ruling coalition and the opposition Left Party that allies with it on key legislation have agreed in principle on a plan to merge the voluntary top-up health insurance scheme into the mandatory health insurance system. The standard contribution of EUR 30 per month for voluntary health insurance would change to an income-based premium like the mandatory system and calculations are underway for the new premium schedule. The legislation should reach Parliament by the end of this year and the reform is expected to launch in 2021.

# Key Updates

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## Sweden: Watch



### Proposed change to tax treatment of short-term assignments

Changes to the 183-day rule wherein members of one tax treaty state can work in another for a limited time without their remuneration being taxed in the host state are now penciled in for January 1, 2021. This will entail switching the working definition of employer from the formal employer model (legally responsible for the employee and paying remuneration) to economic employer model (the entity actually benefiting from the employee's work). This would mean that workers on short-term assignments would be subject to Swedish taxation for their work at a Swedish company from day one. An exception for intercompany transfers is expected.

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## Switzerland: Respond



### Mandatory pay equity reviews

The Federal Council [announced](#) its final adoption of an amendment to the Equality Act, already approved by Parliament, under which enterprises with 100 or more workers will have a June 30, 2021 deadline for producing an independently reviewed pay equity study. The exercise will be repeated every four years and the requirement is set to expire on July 1, 2032.

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## Switzerland: Watch



### Federal Council adopts Opinion AHV 21

The Federal Council has adopted the AHV 21 pension reform [legislation](#) and forwarded it to Parliament. Women and men would have a flexible pension age in the range between 62-70 and those deferring retirement past the reference age would be able to take out a portion of their state pension. The retirement reference age for both the state pension (AHV) and occupational pension would rise from 64 to 65 (It's already 65 for men) over a four-year period. Special accommodations would be provided for women nearing retirement age. In addition, a 0.7% rise in value-added tax (VAT) would bolster AHV funding.

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# Key Updates

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## Taiwan: Note



### Temporary worker protections

A set of [amendments](#) to the Labor Standards Act and Regulations establishing new protections for temporary workers went into effect on June 19, 2019. Among the highlights:

- There is now a process in place for contract workers claiming unpaid salary.
- A company's employees may not be transferred to a staffing agency.
- Compensation for a temporary agency worker's workplace injury is a joint obligation of the employer and the agency.
- Workers on indefinite but nonpermanent contracts are entitled to severance and retirement payments.

## United States of America: Note



### Misclassifying workers ruled not illegal

The National Labor Relations Board (NLRB) reversed a number of earlier rulings with N.L.R.B., [Case 15-CA-184006, 8/29/19](#) which held that it was not illegal for an employer to misclassify a worker as an independent contractor. The position that misclassification alone does not constitute an unfair labor practice is interpreted by stakeholders as removing the contentious issue of independent contractor status from NLRB protection.

## Vietnam: Watch



### Sexual harassment bill

Draft Labor Code amendments now before the National Assembly would define sexual harassment as any unwanted sexual activity in the workplace and it would extend the definition of workplace to any place where employees have been ordered to perform their duties. Employers would need to develop anti-harassment policies, including a procedure for addressing grievances. A National Assembly vote on this legislation is expected next month.

# Key Updates

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## Vietnam: Watch



### Workweek reduction plan

The debate over a variety of draft Labor Code amendments is currently focused on a Ministry of Labor (MoLISA) proposal to cut normal working hours from 48 hours per week to 44. The business sector is pushing back against this cut but MoLISA has suggested pairing it with an otherwise ill-fated provision to raise the annual overtime ceiling from 300 hours to 400.

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## Vietnam: Watch



### More features of draft Labor Code

The Ministry of Labor, War Invalids and Social Affairs (MoLISA) issued a revised draft of the new Labor Code on August 19, 2019. Some key provisions:


- Electronic employment contracts would no longer be prohibited.
- There would no longer be seasonal contracts, just fixed-term contracts of up to 36 months and permanent contracts.
- Detailed monthly pay slips would be supplied to each worker.
- Foreign workers would only be eligible for fixed-term contracts.
- The regulatory framework for non-compete clauses would be refined.
- The 60-day limit on probationary periods would add an exception for "enterprise managers" who would have a 180-day cap.
- The terms of an employee loan would have to be a separate document from the employment contract.

The National Assembly will review this draft late next month.

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## Other Notable Updates

Area	Country	Date	Name
	Australia	9/12	Super self-review requirement
	Canada	9/5	Quebec actuarial valuations guidance
	Denmark	9/5	Tax principles for external managers
	Jordan	9/5	Partial penalty relief for delinquent payments
	Mexico	9/12	Afores commission reduction
	Netherlands	9/12	Ruling on "self-employed" status in a sectoral pension
	Pakistan	9/5	Retirement scheme investment rules
	United Kingdom	9/5	Pensions Regulator launches new online re-enrolment tool
	Vietnam	9/5	Guidance on employee grievance procedure

	United Kingdom	9/5	Climate change in covenant assessments
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	Bahrain	9/26	Value Added Tax (VAT) status of directors' fees
	Cambodia	9/5	Fixed-term contract limits
	Canada	9/19	Federal employment standard guidance
	Czech Republic	9/19	Expiration date for temporary residence permits
	Dominican Republic	9/12	Social tax thresholds rise
	France	9/26	Posted worker for limits
	France	9/26	Ruling escapes scope of workers compensation rights
	Georgia	9/26	New tax rates for personal use of company car
	Indonesia	9/19	More jobs open to foreign workers

## Other Notable Updates

Area	Country	Date	Name
	Moldova	9/5	Food voucher tax regime plan clarified
	Netherlands	9/19	Temporary employment measures passed
	Norway	9/26	Ruling on sexual harassment liability
	Poland	9/19	Labor Code amendments
	Poland	9/19	Reinstatement of dismissed workers allowed
	Russia	9/12	Vaccination rules for foreign workers
	Singapore	9/19	Foreign workers barred from working for platform service
	South Africa	9/26	Ruling on tax treatment of tax consultant fees
	Sri Lanka	9/26	New residence permit prerequisites
	Turkey	9/26	Ruling confirms right to collective bargaining
	United Kingdom	9/12	IR 35 tax guidance
	Uzbekistan	9/26	Resolution on travel allowances



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