



# #GlobalBenefitsBulletin Highlights

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## Key



Retirement



Talent



Health










Risk

















# Table of Contents

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## Respond























	France: General Association of Retirement Institutions for Executives (AGIRC) - Association of Supplemental Pension Plans for Employees (ARRCO) merger	.....11
	France: Gender Equality Index	.....12
	Hungary: Information on tax changes affecting risk insurance	.....13
	India: Ruling expands compensations subject to Employee Provident Fund (EPF) contributions	.....14
	Kuwait: Health insurance now mandatory for visit visas	.....15
	Philippines: President signs social security reform law	.....16
	Spain: Workplace equality bill	.....19

# Table of Contents

Note	
 Angola: Minimum wage, pension to rise .....6	 India: Benefits Pulse .....14
 Belgium: Mobility allowance options .....7	 Japan: Ruling on parity for contract workers .....14
 China: Measures to curb employment discrimination .....9	 Kenya: National Social Security Fund (NSSF) contribution to rise .....15
 Colombia: More on Law 1943 .....9	 Nicaragua: Tax reform package .....16
 European Union: Ruling on social security coverage for Third-Country Nationals (TCNs) .....10	 Philippines: Maternity leave enhancement .....17
 France: Adoption of Posted Workers Directive .....12	 Slovakia: Job posting and working condition disclosure .....17
 Germany: Employer annual leave obligations .....12	 United Kingdom: Consultation response on protecting DB schemes .....20
 Germany: Private/public health care harmonization .....13	 United Kingdom: IR35 Consultation .....21

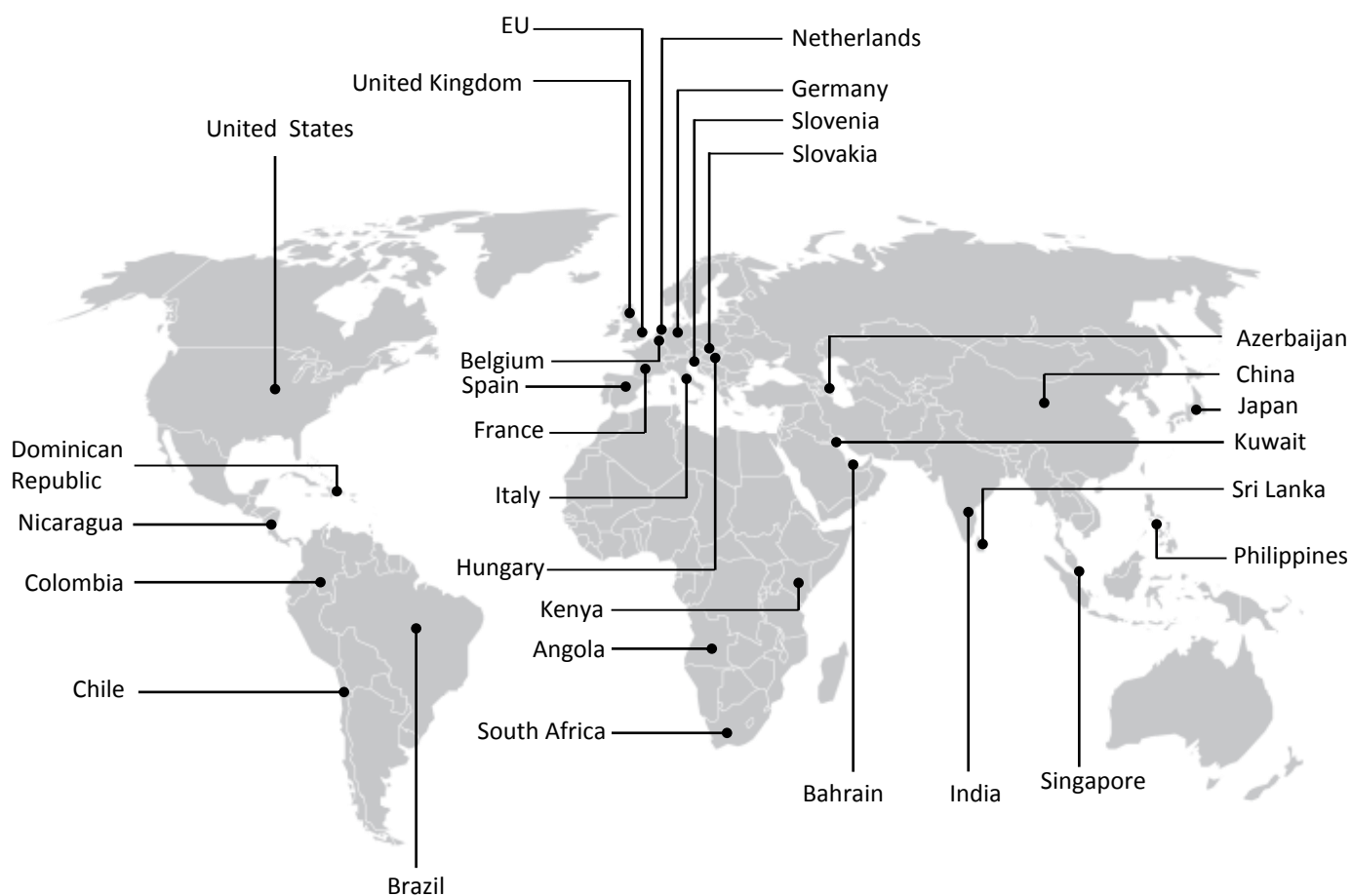
# Table of Contents

## Watch

	Azerbaijan: Private pension system	.....6		Italy: Decision claims hybrid status for gig economy workers	.....14
	Bahrain: Hikes planned for unemployment benefits, severance pay and work permit fees	.....6		Netherlands: Balanced Employment Market Act	.....15
	Brazil: Social security reform plan	.....7		Singapore: 2019 Budget measure would lower ceiling on foreign workers	.....17
	Brazil: Guarantee Fund for Length of Service (FGTS) exemption proposed	.....8		Slovenia: Pension reform plan	.....18
	Chile: Further contribution hikes considered	.....8		South Africa: 2019 Budget	.....18
	Chile: Fonasa Plus proposal	.....8		South Africa: Critical Skills List revision	.....18
	Colombia: Tighter visa rules planned	.....9		Spain: Paternity leave extension	.....19
	Dominican Republic: Social security reform bill	.....10		Sri Lanka: Work/life balance package	.....19
	EU/UK: Social security contingency plans for no-deal Brexit	.....10		UK/EU: Post-Brexit worker rights commitment	.....20
	European Union: Sustainable investment disclosure requirements	.....11		United Kingdom: Measure would extend dismissal protection during pregnancy	.....21
	India: Plan for health insurance product standardization	.....13		United States: Department of Labor (DOL) Announces Proposed Rule Updating Overtime Provisions	.....22

# Coverage – GBB Highlights March 2019

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# Key Updates

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## Angola: Note



### Minimum wage, pension to rise

The Minister of Public Administration, Labour and Social Security has previewed hefty increases in the minimum wage and minimum pension that will be detailed in a presidential decree in the coming weeks. The minimum wage will rise by 30% to:

- 21,454 kwanzas (US \$68) per month for agricultural workers.
- 26,817 kwanzas for trade and manufacturing workers.
- 32,181 kwanzas for miners.

The minimum pension will rise by 57.14% to 33,598 kwanzas (US \$106).

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## Azerbaijan: Watch



### Private pension system

The Minister of Labor and Social Protection is setting out to develop a private pension fund system to expand on the retirement products currently offered by life insurers. He noted that there are no legislative barriers to private pensions but that they need a regulatory framework and financial incentives for the sector to develop.

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## Bahrain: Watch



### Hikes planned for unemployment benefits, severance pay and work permit fees

Proposed amendments to the Unemployment Insurance Law would raise the monthly payment for Bahraini nationals with university degrees from BD 150 to BD 200 (US \$526), from BD 120 to BD 150 for those without degrees. They would also double the severance pay for dismissed workers to BD 1,000 per month and increase the compensation period from six months to nine months.

This coincides with a national employment policy for citizens that would see the Flexible Work Permit registration fees increased from BD 200 to BD 500 plus a recurring monthly payment of BD 30. In addition, biennial work fees would rise from BD 300 (about \$798) to BD 500 (\$1,330).

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# Key Updates

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## Belgium: Note



### Mobility allowance options

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The [Mobility Budget Law](#) which came into effect on March 1, 2019, refined the mobility allowance scheme for providing appealing substitutes to the widespread company car benefit. The options for people who have had a company car for at least 12 months of the past three years are the equivalent value of the benefit for:

- Cars that meet stringent EU standards for environmental friendliness.
  - Sustainable alternative transportation such as mass transit or bicycles.
  - Accommodation near the workplace.
  - Cash subject to a 38.07% social security tax.
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## Brazil: Watch



### Social security reform plan

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The government has presented its social security reform [proposal](#) to the National Congress:

- The proposed employee contribution rate for the private sector reflects monthly salary and ranges from 7.5% to 14%.
  - There would be a 12-year transitional period for the rise in the retirement age to 65 for men and 62 for women.
  - Workers would have the option of transferring their contributions to an individual account defined contribution plan.
  - There would be greater harmonization of "special" pensions.
  - A reference to social security contributions being based on "payroll and other earnings" suggests a broader definition of pensionable income but doesn't provide details. The Ministry of the Economy said that the taxable base will be fleshed out in the implementing regulations.
  - Survivor benefits would be reduced.
  - The judiciary would be prohibited from issuing any decisions increasing the cost of social security.
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# Key Updates

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## Brazil: Watch



### Guarantee Fund for Length of Service (FGTS) exemption proposed

The administration's social security reform [legislation](#) includes a significant modification of the Guarantee Fund for Length of Service (FGTS). Employers must contribute 8% of gross salary into this termination benefit fund and a provision in this bill would end the FGTS contribution requirement for the many workers who are collecting retirement benefits while staying in the workforce. The contribution would only be waived for workers who retire after the measure goes into effect. However, those currently working retirees who are subject to unfair dismissal would no longer be entitled to 40% of their FGTS fund contents. The provision has already been flagged as unconstitutional so there would be a court challenge if it is passed.

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## Chile: Watch



### Further contribution hikes considered

The President has conceded that there is a strong case for revising his pension reform plan. The employer contribution rate had been slated to raise from 10% to 14% over the course of eight years. He is now "open to the idea" that adequate financing will entail continuing that climb to 18%.

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## Chile: Watch



### Fonasa Plus proposal

Just months after a controversial Supreme Court decision on the scope of the National Health Fund (Fonasa) reimbursement policy, the Health Ministry is finalizing health reform legislation that would set two levels of coverage within the system. Under "Fonasa Plus", a voluntary 1% supplement to the 7% Fonasa contribution would entitle the member to more comprehensive medical treatment and prescription drug formularies as well as access to shorter waiting lists.

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# Key Updates

## China: Note



### Measures to curb employment discrimination

The Ministry of Human Resources and Social Security [helmed](#) an interministerial notice banning job market sex discrimination. Within its broad scope:

- There may be no gender bias in job advertisements.
- Pregnancy tests for job applicants are banned as are a variety of questions about children and marital status.
- More effective dispute resolution in equal opportunity matters will be introduced.

There will be further actions to establish training programs that target women; entitle children under age three to child care services and improve maternity benefits.

## Colombia: Watch



### Tighter visa rules planned

The government is holding a consultation on a draft immigration law that would add hurdles for workers posted in Colombia:

- Only foreign nationals with university degrees would be eligible for migrant worker visas at the outset and those who leave the country for 90 consecutive days would forfeit their status.
- Those without a university degree would need to have a visitor work visa for three years to apply for a migrant worker visa.
- Visitor work visas, currently good for two years, would have to be renewed annually.
- Mercosur visa applicants would have to supply additional documentation, including their police records.
- Resident visas, now permanent, would have to be renewed every 10 years.

## Colombia: Note



### More on Law 1943

Law 1943 of December 28, 2018 now has a full-text [link](#) and more details on the tax regime changes for key benefits:

- Supplemental voluntary contributions to mandatory pension funds are tax-exempt up to 30% of taxable income.
- Severance pay is taxable income at the time that it is paid.
- Life insurance indemnities over COP 428,375,000 (US \$138,022) are taxed as capital gains at 10%.<sup>2</sup>

# Key Updates

## Dominican Republic: Watch



### Social security reform bill

The President has [delivered](#) draft social security reform legislation to Congress. Among the highlights:

- The two commissions for AFP pension fund administrators would consolidate into a single 1.4% charge then shrink at a rate of 0.05% per year over the course of 11 years to end up at 0.85%.
- Penalties and late fees would be waived on social security contributions.
- Social security affiliation would be restored for over 150,000 workers.

In addition, the Labor Minister [previewed](#) plans to establish a special early retirement scheme for people in strenuous occupations.

## EU/UK: Watch



### Social security contingency plans for no-deal Brexit

The European Council's Permanent Representatives Committee has [approved](#) a draft regulation on a social security coordination plan in the event of a no-deal Brexit. It would preserve the "core principles" of social security coordination under existing conventions for EU nationals in the UK and UK nationals in a Member State when the regulation comes into effect. Parliament's Employment and Social Affairs Committee has now [endorsed](#) the [draft](#) and the final hurdle will be a vote in the mid-March plenary session.

## European Union: Note



### Ruling on social security coverage for Third-Country Nationals (TCNs)

The European Court of Justice (ECJ) decision in case [C-477/17](#) reversed the Advocate General opinion in determining that third-country nationals (TCNs) working legally in the EU are entitled to coverage under EC Regulation 883/2004 for social security. Some Member States had determined that 883/2004 doesn't apply to TCNs under a narrow definition of legal residence in the EU. The ruling also stipulated that social security coverage could be in only one member state at a time.

# Key Updates

## European Union: Watch



### Sustainable investment disclosure requirements

The European Commission has [hailed](#) a political agreement between the European Parliament and Member States on new rules for pension funds, insurers, and asset managers on disclosure requirements related to sustainable investments and sustainability risks under the Capital Markets Union. The rules would also combat "greenwashing," sham claims of eco-friendly policies. This comes on the heels of last month's agreement on benchmarks for low-carbon investment [strategies](#). Both institutions must still validate the agreement.

## France: Respond



### General Association of Retirement Institutions for Executives (AGIRC) - Association of Supplemental Pension Plans for Employees (ARRCO) merger

From January 1, 2019, the two main pension funds for private-sector workers, the General Association of Retirement Institutions for Executives (AGIRC) and the Association of Supplemental Pension Plans for Employees (ARRCO), are merged to form a single program called [AGIRC-ARRCO](#):

- The new contribution rate is 3.15% EE/4.72% ER on amounts up to the social security earnings ceiling , currently 3,377 euros per month, and 8.64% EE/12.95% ER on higher amounts up to eight times that threshold.
- The pension point formulas for calculating benefits are harmonized.
- A single set of retirement deferral incentives sets temporary penalties for early retirement and temporary bonuses for later retirement.

A recent [bulletin](#) from Aon France adds some details.

# Key Updates

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## France: Note



### Adoption of Posted Workers Directive

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A Government Order set to come into effect on July 30, 2020 will transpose the EU Directive on Posted Workers. Entitlements already in the Labor Code for these workers will be complemented by measures on equal remuneration and reimbursement of work-related expenses. The standard term for a posted worker will be 12 months and those who obtain a six-month extension will be afforded additional protections under the Labor Code.

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## France: Respond



### Gender Equality Index

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The Employment Ministry has introduced the [Gender Equality Index](#), a tool supporting goals of [The Act to Choose their Professional Future](#) to help diagnose and remedy persistent wage inequality 47 years after the first wage equality law went into effect. It sets five indicators with total value of 100 points and those enterprises that fall under 75 points will be penalized if unable to reach that threshold within three years. The ministry has published [instructions](#) for using the index and set out a timetable for first reporting the results:

- March 1, 2019 for companies with at least 1,000 workers.
- September 1, 2019 for those with at least 250 workers.
- March 1, 2020 for those with at least 50 staff.

The reports will be annual.

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## Germany: Note



### Employer annual leave obligations

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The Federal Labour Court (BAG) recently [ruled](#) that an employee's leave entitlement cannot expire at the end of the year if the employer does not "clearly and punctually" remind the employee of untaken leave. The decision did not specify what type of notice, how long before the expiration it should be conveyed and whether workers will now be able to make retroactive claims for forfeited vacation periods that hadn't been adequately disclosed to them.

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# Key Updates

## Germany: Note



### Private/public health care harmonization

On March 14, the Bundestag [adopted](#) to narrow the disparities between statutory health insurance and private health insurance. People covered by statutory health insurance often have longer waits for medical appointments and generally have less comprehensive coverage. Measures to remedy this include:

- Requiring health insurance companies to switch to digital patient files.
- Raising the medical practitioner allotment for those with statutory health insurance from 20 hours per week to 25.
- Increasing some reimbursement levels and expanding some coverage.

The law does not need approval in the Bundesrat and it is expected to come in effect on May 1.

## Hungary: Respond



### Information on tax changes affecting risk insurance

Aon Hungary has shared a bulletin confirming passage of the tax law amendments offsetting a cut in personal income tax with removal of many tax breaks for fringe benefits. The [bulletin](#) also explains the transition period for life, accident, sickness, and health insurance schemes contracted before the package's January 1, 2019 entry into force.

## India: Watch



### Plan for health insurance product standardization

The Insurance Regulatory and Development Authority of India (IRDAI) has published [Draft Guidelines On Standardization Of Individual Health Product](#). All health insurance products would:

- Have coverage levels between Rs. 50,000 - Rs.1M.
- Set minimum entry age of 18 and maximum of 65 with lifetime renewals.
- Provide a stand-alone product offering a basic package of services including hospitalization, medicine, diagnostic testing, and wellness.
- Allow insurers to set their own rates but require an incentive for young people to sign up.
- Include a 5% copayment and rewards for claims-free periods.

A brief consultation closed on March 6, 2019.

# Key Updates

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## India: Respond



### Ruling expands compensations subject to Employee Provident Fund (EPF) contributions

A recent Supreme Court [ruling](#) determined that the Employee Provident Fund (EPF) contribution must be based on total salary, including all allowances, not just basic salary. This should impact the common practice of paying a significant portion of compensation in allowances in order to dodge EPF contributions. The Employee Provident Fund Organization (EPFO) is expected to produce guidance on when this new contribution basis goes into effect and how it will be enforced.

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## India: Note



### Benefits Pulse

This [issue](#) features articles on guidelines for standardized health insurance products and plans for minimum assured returns under the National Pension System (NPS).

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## Italy: Watch



### Decision claims hybrid status for gig economy workers

The Turin Court of Appeals has issued a [judgment](#) (first merit decision, not final) concluding that drivers for a gig economy food delivery platform are not strictly independent contractors or employees, but something in-between. Under this third type of relationship, the food delivery workers were found to be entitled to the rights set out under the relevant sector's collective agreement.

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## Japan: Note



### Ruling on parity for contract workers

The Tokyo High Court has ruled against a company for disparities in its payment of allowances to permanent staff and contract workers. The violations included ineligibility of contract workers for severance pay (after 10 years on the job) and housing allowance as well and lower premiums for overtime work. The court did, however, reject a claim to equal base pay.

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# Key Updates

## Kenya: Note



### National Social Security Fund (NSSF) contribution to rise

The head of the National Social Security Fund (NSSF) has advised the press of plans to sharply raise the NSSF employee contribution, which is currently 200 shillings (US \$2.00) per month. Regulations due by the end of June will set premium rates of 6% of total compensation for workers in the formal sector. This will finance a monthly lifetime pension as well as permanent disability benefits and survivor benefits.

## Kuwait: Respond



### Health insurance now mandatory for visit visas

A measure that would make health insurance coverage mandatory for all foreign visitors to Kuwait was overwhelmingly approved in two plenary votes in the National Assembly. Implementing regulations must come within one month of imminent publication in the official gazette. Once the law is in force, a medical insurance policy will be a prerequisite for a visit visa.

## Netherlands: Watch



### Balanced Employment Market Act

The Balanced Employment Market Act ("WAB") has now [cleared](#) a plenary vote in the House and advanced to the Senate. Under this bill:

- The two-year threshold for temporary employment status to switch to permanent would become either three years or three successive temporary contracts.
- There would no longer be a two-year wait for workers to qualify for their transition payment.
- The transition period would reflect the actual period worked rather than being rounded out to the nearest half-year.
- Workers age 21 and up would be entitled to a full minimum wage and the minimum for those age 18-20 would rise from July 1, 2019.
- Employers would pay a higher unemployment insurance contribution for temporary workers than for permanent staff.
- On-call workers would have a right to permanent status with minimal hours after one year.

Except where specified, these measures would come into effect on January 1, 2020.

# Key Updates

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## Nicaragua: Note



### Tax reform package

[Law 987 of 2019](#), a set of tax law amendments that went into effect on February 28, 2019, features a 15% tax on severance pay and other employee indemnities. It also raised the tax rate on Nicaraguan-sourced employment income for nonresidents from 15% to 20%. For directors' fees paid to nonresidents, the hike is from 15% to 25%.

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## Philippines: Respond



### President signs social security reform law

Ending a long lag after final passage, the President has [signed](#) into law the [Social Security Act of 2018](#). Under this law:

- The 11% Social Security System (SSS) member contribution (split between employer and employee) will rise to 12% this year and add 1% annually until it hits 15%.
- The payment ratio of 7.37ER:3.63EE will shift towards employers paying a larger share, culmination at 10ER:5EE in 2025.
- Pensionable salary, now minimum P1,000 per month and maximum P16,000, will increase to P2,000 and P20,000, respectively, this year then climb to P5,000 and P35,000 by 2025.
- Coverage will be compulsory for all overseas Filipino workers.
- A new involuntary separation benefit will pay dismissed workers age 60 and under 50% of monthly salary for up to two months.

Date of entry into force will be set in the implementing regulations.

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# Key Updates

## Philippines: Note



### Maternity leave enhancement

The President has signed the Expanded Maternity Leave (EML) bill into [law](#). The maternity leave benefit in the private and public sectors will grow from 60 to 105 days (60 days in the event of a miscarriage or emergency termination) and additional 30 days unpaid leave possible. Up to seven of the 105 days are transferable to fathers and single mothers will qualify for an extra 15 days. The Labor Secretary has confirmed that under the implementing regulations, the extra leave will be retroactive for worker already on maternity leave when the law goes into effect. The law will come into force on March 8, 2019.

## Singapore: Watch



### 2019 Budget measure would lower ceiling on foreign workers

Singapore's 2019 [Budget](#) features a proposal to lower the Dependency Ratio Ceiling (DRC), the maximum percentage of foreign workers in a service-sector enterprise, from 40% to 38% on January 1, 2020 then to 35% on January 1, 2021. In addition:

- New programs and subsidies are planned to support skills training in an evolving job market.
- The Not Ordinary Resident (NOR) scheme, a five-year tax break for talented foreign workers, will be allowed to lapse in 2020, but will run its full course for those already enrolled in it.
- A Tripartite Workgroup on Older Workers will assess the CPF contribution rates of older workers as well as the retirement and re-employment age.
- For members of the Merdeka generation (1950s independence struggle) and other seniors, there would be a variety of partial subsidies, including MediSave, MediShield Life, and CareShield Life.

## Slovakia: Note



### Job posting and working condition disclosure

A pair of notable measures came into effect on January 1, 2019. Employees are no longer bound to confidentiality on salary and working conditions. Any confidentiality statements must be removed from employment contracts. In addition, there are new obligations for employer disclosure to their local labor office on job openings. These include details on the job duties as well as salary, hours and educational requirements. A government [portal](#) is available for this but other approaches are acceptable.

# Key Updates

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## Slovenia: Watch



### Pension reform plan

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The Ministry of Labour, the Family, Social Affairs and Equal Opportunities has [debriefed](#) the press on its new pension reform proposal:

- The retirement age for those without a 40-year contribution history would climb from 65 to 67 by 2034.
  - The replacement rate for pension benefits, now 57.25% of long-term average wage for men and 60.25% for women, would rise to 63% each.
  - There would be benefit credits for periods of parental leave.
  - Pensioners who remain in the workforce would be able to collect 50% of their pension entitlement, up from 20%.
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## South Africa: Watch



### 2019 Budget

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The [2019 National Budget](#) features some notable measures:

- South African residents who work outside the country over 183 days in any given 12-month period would be taxed on foreign employment income above ZAR 1M, minus any foreign tax levied on that income. This is expected to take effect from March 1, 2020.
  - Taxable amounts contributed to a provident fund or a provident preservation fund would be deductible from the taxable portion of the annuity generated from the fund.
  - The surviving spouse of a retirement fund member would pay employee's tax on the benefit at a flat rate that has not yet been set.
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## South Africa: Watch



### Critical Skills List revision

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The [Critical Skills List](#), a set of occupations for which foreign workers may be hired under a Critical Skills Visa without labor market [testing](#) is undergoing its first revision since June 2014. The Department of Home Affairs has signaled that the 211 titles will be trimmed, most notably of general managerial positions, and that there will be more stringent qualifications for being hired under these occupations.

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# Key Updates

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## Spain: Watch



### Paternity leave extension

The Council of Ministers has [approved](#) “Royal Decree Law on urgent measures to guarantee equal treatment and opportunities between women and men in employment and occupation”, which will increase paternity leave to eight weeks in 2019, 12 weeks in 2020, and 16 weeks in 2021. This will equal the mother's non-transferable paid leave. It will increase by two weeks per child in the case of multiple births. The decree will now go to Parliament for validation.

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## Spain: Respond



### Workplace equality bill

The Council of Ministers has [endorsed](#) a measure amending the [Organic Law for effective equality of women and men](#) to reduce the minimum threshold from 200 workers to 50 for the obligation of companies to draw up and carry out an equality plan. That same threshold will now apply to the requirement to maintain salary tables to help identify cases of wage discrimination. It will now go to Parliament for validation. [We have learned at press time that the law was swiftly passed. More details to follow.]

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## Sri Lanka: Watch



### Work/life balance package

The [2019 Budget](#) features measures to improve work/life balance. Noting that women comprise 30% of the workforce but 50% of university graduates, the Finance Minister proposed:

- Tax incentives for companies that offer three months of maternity leave.
  - Mandatory day care facilities for firms with at least 250 workers.
  - Measures to facilitate flexible hours and telecommuting.
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# Key Updates

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## UK/EU: Watch



### Post-Brexit worker rights commitment

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The UK government has formally committed to maintaining existing worker rights under EU rules post-Brexit. Under the Withdrawal Agreement Bill:

- Parliament would be entitled to cast a vote on transposing any future EU rules advancing employment rights or occupational safety.
- The government would be obliged to consult with unions and employers on significant worker rights proposals.
- A new regulator would be established to defend the interests of vulnerable and agency workers.

The new arrangement is slated to begin with inviting Parliament to adopt the EU's Work Life Balance Directive and the Transparent and Predictable Working Conditions Directive, two directives that the UK endorsed but that will come into effect after Brexit.

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## United Kingdom: Note



### Consultation response on protecting DB schemes

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The DWP's response to last year's consultation on strengthening the Pensions Regulator confirms that most of the powers proposed to be granted will be taken forward.

Two key changes are:

- The list of Notifiable Events will be expanded.
- Companies will be required to issue a Declaration of Intent to the trustees and Regulator before taking certain actions that could have an impact on the scheme.

Penalties for failing to comply will be extended to include fines up to £1m and criminal sanctions.

Companies will need to consider the pension impact of actions much earlier than may currently be the case.

More information can be found [here](#).

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# Key Updates

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## United Kingdom: Note



### IR35 Consultation

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HM Revenue and Customs (HMRC) is holding Open consultation: [Off-payroll working rules from April 2020](#), on extending the IR35 independent contractor taxation rules to the private sector. The rules are already set to apply in the private sector from April 6, 2020. The consultation is on how the rules will be administered.

Stakeholder feedback is welcome through May 28, 2019.

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## United Kingdom: Watch



### Measure would extend dismissal protection during pregnancy

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The Department for Business, Energy and Industrial Strategy is holding a public [consultation](#) on the prospect of extending a mother's dismissal protection from the moment pregnancy is announced through the first six months after returning to work, effectively doubling the protection period to two years. The consultation considers how this arrangement might apply for leave-sharing or nonconsecutive leave periods. Feedback is welcome through April 5, 2019.

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# Key Updates

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## United States: Watch



### Department of Labor (DOL) Rule Updating Overtime Provisions

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On March 7, 2019, the Department of Labor (DOL) announced a proposed rule that would update the salary threshold using current wage data, projected to January 1, 2020. Currently, employees with a salary below \$455 per week (\$23,660 annually) must be paid overtime if they work more than 40 hours per week. Employees making at least this salary level may be eligible for overtime based on their job duties. This salary level was set in 2004. Among other provisions, the proposed rule would:

- Increase the minimum salary required for an employee to qualify for exemption from the currently enforced level of \$455 to \$679 per week (equivalent to \$35,308 per year).
- Increase the total annual compensation requirement for “highly compensated employees” from the currently enforced level of \$100,000 to \$147,414 per year.


Note from the DOL website: “This proposed regulation has been submitted to the Office of the Federal Register (OFR) for publication, and is currently pending placement on public inspection at the OFR and publication in the Federal Register. This version of the proposed regulations may vary slightly from the published document if minor technical or formatting changes are made during the OFR review process. Only the version published in the Federal Register is the official proposed regulation. The public will have 60 days to comment on the proposed regulation; the comment period will begin on the date of publication in the Federal Register.”

The DOL news release is available [here](#).

Additional information from the DOL is available [here](#).


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## Other Notable Updates

Area	Country	Date	Name
	Australia	3/14	Health insurer prudential standards
	Bolivia	3/14	Universal health system partially blocked
	Brazil	3/21	IMSS exemption for health services
	Canada	3/21	OHIP+ excludes Ontarians with private coverage beginning April 1, 2019
	France	3/14	The law "100% Santé"
	India	3/7	Shorter vesting period for Super Specialty Treatment (SST)
	Philippines	3/7	National health insurance scheme
	South Africa	3/28	Status Update on Demarcation Regulations and Low-Cost Benefit Package
	United States	3/14	Departments Request Information Regarding Grandfathered Group Health Plans and Grandfathered Group Health Insurance Coverage

	Argentina	3/7	Contribution exemption raised
	Belgium	3/28	Supplementary pension tax regime harmonized
	Canada	3/21	Amendments to the Assessment of Pension Plans Regulations
	Channel Islands	3/21	Tax treatment of international retirement schemes
	Global	3/7	Climate-related risk disclosure requirement
	Hong Kong	3/7	Mandatory Provident Fund Schemes Authority (MPFA) Fund Performance Platform
	India	3/7	Employees Provident Fund (EPF) interest rate rises
	Maldives	3/14	Retirement Savings Account (RSA) Hajj withdrawal approved
	United Kingdom	3/21	The Pensions Regulator (TPR) annual funding statement
	Ukraine	3/14	Pension indexation formula
	United States	3/28	Internal Revenue Service (IRS) Releases Notice on Lump-Sum Payment Option to Retirees Currently Receiving Annuity Payments Under a Defined Benefit Plan


## Other Notable Updates

Area	Country	Date	Name
	Belgium	3/14	Expanded workers comp coverage for telecommuting
	Peru	3/28	Regulatory framework for brokers revised
	Spain	3/21	Ruling on geographical scope of workplace injury
	Thailand	3/7	Workers' compensation benefit improvements
	United Arab Emirates	3/7	Stiffer fines for insurance sector

	Armenia	3/14	Work permits return
	Australia	3/14	Australian Tax Office (ATO) guidance on emergency assistance
	Australia	3/21	Fringe Benefits Tax (FBT) calculation resources
	Belgium	3/7	Profit bonus scheme refined
	Belgium/EU	3/28	Ruling on tax status of foreign pension
	Brazil	3/14	Per diem guidance
	Brazil	3/28	Payroll deductions for union fees prohibited
	Canada	3/7	Ontario severance pay threshold clarified
	El Salvador	3/28	Employment discrimination bill passed
	European Union	3/21	Reasoned opinion drive on professional qualifications
	France	3/14	Inform and consult requirement clarified
	Hungary	3/21	Ruling on power to fire during probation period
	Ireland	3/21	Employment permits waives for Critical Skills Employment Permit (CSEP) spouses
	Ireland	3/28	Minimum wage rebates for younger workers
	Malta	3/7	Reasonable accommodation ruling
	New Zealand	3/14	Valuing employer-provided accommodations
	Philippines	3/28	Work visa requirement
	South Africa	3/14	Employment agency regulations
	South Africa	3/28	Employment Tax Incentive (ETI) reprieve
	Sweden	3/21	Tax treatment of business trip benefits clarified



## Other Notable Updates

Area	Country	Date	Name
	Switzerland	3/21	New salary calculation tool for Intra-Company Transfers (ICT)
	Taiwan	3/14	Clarification on travel expenses
	United Arab Emirates	3/28	Longer residence visas
	Uganda	3/21	Minimum wage board due
	United Kingdom	3/14	Guidance on disguised remuneration loan schemes
	United States	3/28	Federal Judge Reinstates Equal Employment Opportunity Commission's (EEOC) Pay Data Collection Requirement
	Uzbekistan	3/28	Job protection for older women



Additional information plus other updates can be found in Greater Insight which is updated & emailed on a weekly basis [Click here to access to Greater Insight Login Page](#)

## About Aon

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