



# #GlobalBenefitsBulletin Highlights

This document is intended for general information purposes only and should not be construed as advice or opinions on any specific facts or circumstances. The comments in this summary are based upon Aon's preliminary analysis of publicly available information. The content of this document is made available on an "as is" basis, without warranty of any kind. Aon disclaims any legal liability to any person or organization for loss or damage caused by or resulting from any reliance placed on that content. Aon reserves all rights to the content of this document.

## Key



Retirement



Talent








Health



Risk

# Table of Contents

---

Respond		
	Bahamas: Health reform financing	.....7
	Bahrain: Compulsory health insurance	.....8
	Colombia: Registro Único de Trabajadores Extranjeros en Colombia (RUTEC) deadline	.....9
	Ireland: Employment status reform package	.....12
	Nicaragua: Social security contributions and contribution periods rise	.....15






















# Table of Contents

## Note

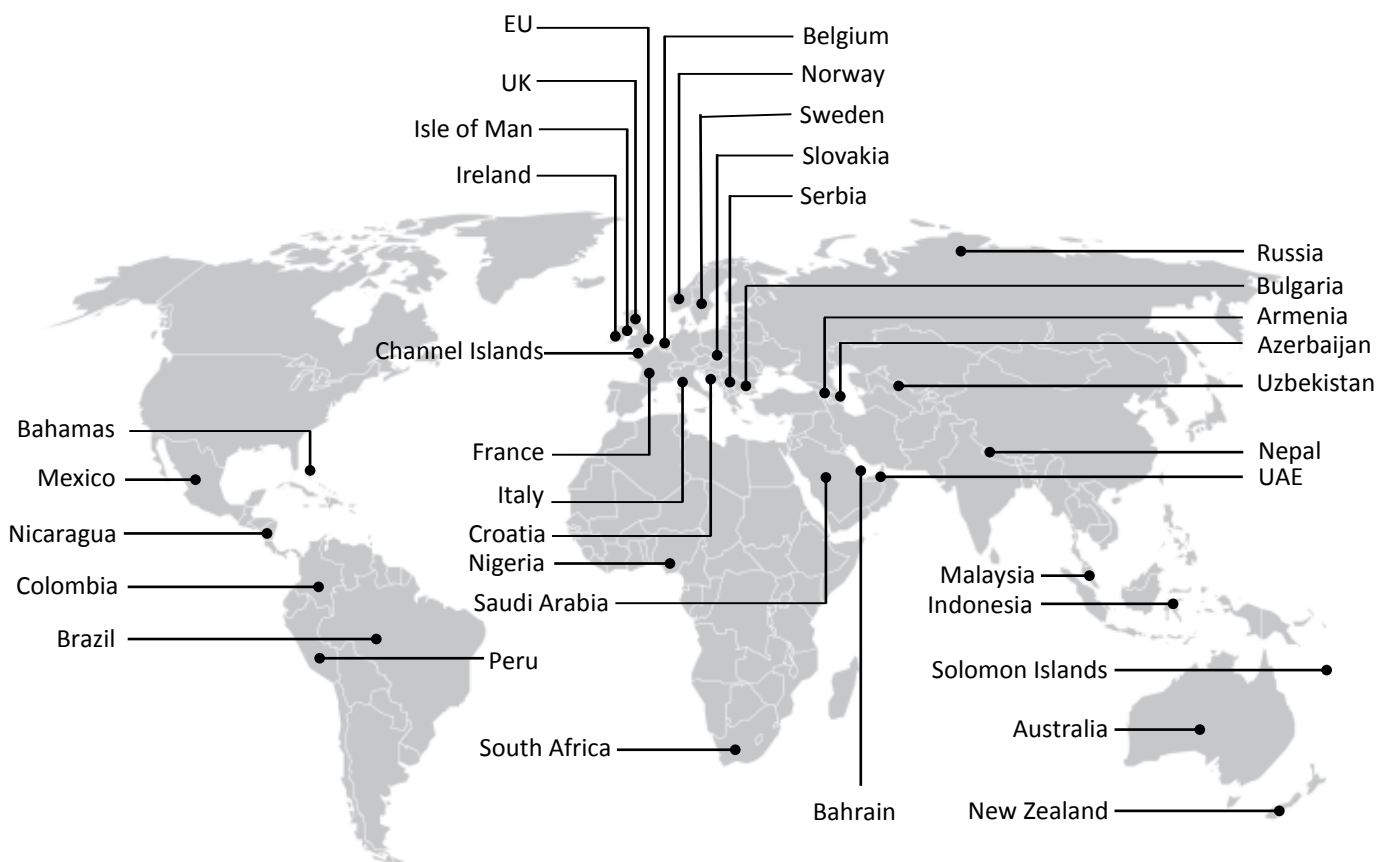
 Australia: Private health insurance industry reforms update .....6	 Malaysia: Employment Injury Scheme (EIS) now mandatory for foreign workers .....13
 Azerbaijan: Social security contribution shift .....7	 Mexico: Psychosocial risk reporting requirements .....14
 Azerbaijan: Compulsory health insurance coverage, financing .....7	 Nepal: Parental retirement contributions .....15
 Belgium: New reporting obligations for compensation paid outside of Belgium .....8	 Nigeria: Corporate Governance Code .....16
 Bulgaria: New disabled worker quota .....9	 Peru: Leave flexibility measures .....17
 Croatia: Special compensation threshold tripled .....10	 Saudi Arabia: Salary subsidies for Saudies .....17
 European Union: Central Counterparty (CCP) agreement extends pension exemption .....10	 Saudi Arabia: Instant Nitaqat adjustments .....18
 France: Decree on tax exemption for overtime pay .....11	 Saudi Arabia: Foreign worker fee waivers for some establishments .....18
 Indonesia: New cost-sharing rules .....11	 Serbia: Tax law amendments .....18
 Italy: Ruling against a one-size-fits-all damages pay formula .....13	 Slovakia: New immigration rules .....19
	 Uzbekistan: Tax consolidation plan .....22

# Table of Contents

## Watch

 Armenia: Universal health scheme .....6	 Nigeria: House passes minimum wage bill .....16
 Australia: Bill on superannuation consolidation, fees advances .....6	 Norway: Pension reform agenda .....16
 Brazil: "Two path" labor reform plan .....8	 Russia: Bill would remove social security contribution ceiling .....17
 Channel Islands: Secondary pension planned for Guernsey .....9	 Solomon Islands: Minimum wage hike stalled .....19
 European Union: Work/life balance package .....10	 South Africa: New visa application requirements planned .....19
 European Union: Working Conditions Directive progresses .....11	 Sweden: Statement of Government Policy .....20
 Ireland: Hearing on "bogus" self-employment .....12	 United Arab Emirates: Dubai's Essential Basic Policy (EBP) plan .....20
 Isle of Man: Tax exemption proposed for pension withdrawals .....13	 United Kingdom: Consultation on extending maternity leave job protection .....20
 Mexico: Bill would alter Afores investment rules .....14	 United Kingdom: Ruling on scope of pay parity .....21
 Nepal: Expat social security coverage proposed .....14	 UK/EU: Bilateral Brexit planning .....21
 New Zealand: Recommendations for Fair Pay Agreements .....15	 UK/EU: Post-Brexit regression lock planned .....21

# Coverage – GBB Highlights February 2019



# Key Updates

---

## Armenia: Watch



### Universal health scheme

---

After a few false starts, the Health Ministry has offered a new launch date for compulsory universal health insurance. The first stage, arriving at the start of 2021, would oblige formal-sector employers to register their employees and take on an administrative role in the system. Contribution levels are not yet set but employers would pay a higher rate than employees. The existing government-provided health system would be integrated with this one and coverage would gradually extend to the balance of the population.

---

## Australia: Note



### Private health insurance industry reforms update

---

Aon Australia has shared a [bulletin](#) on the private health insurance reforms that will be implemented from April 1, 2019, which is available in the link provided.

---

## Australia: Watch



### Bill on superannuation consolidation, fees advances

---

Treasury Laws Amendment (Protecting Your Superannuation Package) [Bill 2018](#) has passed its third reading in the Senate and awaits reconciliation with the House version. An impasse was broken when provisions that would make the default life insurance in superannuation funds an "opt-in" for members under age 25 were removed to be re-introduced later as stand-alone legislation. The bill's key measures on consolidating lost and inactive accounts have been preserved. It also retains provisions banning exit fees and capping fees for low-balance accounts at 3%.

---

# Key Updates

---

## Azerbaijan: Note



### Social security contribution shift

From January 1, 2019, there is a major shift in the social security contribution formula. The rate remains EE 3% and ER 22% on salary up to 200 manat per month. For higher amounts, the rate is now EE 10% and ER 15%. This formula is set to remain stable for seven years. Employee income exempt from the contribution includes qualifying pension and life insurance premiums, lump-sum severance pay in a bankruptcy, and subsidy of employee meals.

---

## Azerbaijan: Note



### Compulsory health insurance coverage, financing

The President has signed a set of amendments to the Law on Health Insurance that flesh out the compulsory health insurance scheme, which is now expected to begin roll-out at the start of 2020. The scheme will provide a basic package of medical services subject to an annual cap to citizens and foreigners residing in Azerbaijan. Employers and employees will each contribute 2% of wages to the scheme while contributions will be subsidized for pensioners, children, students and pregnant women.

---

## Bahamas: Respond



### Health reform financing

National Health Insurance (NHI) Bahamas has posted its [response](#) to the public consultation on offering a Standard Health Benefit. The premium will be \$1,000 per employee per year and employers will be responsible for paying it but will be allowed to collect up to 1.5% of total compensation (including overtime and bonuses) from the employees to offset their contributions. Premiums will be waived for seniors, children, the unemployed, and workers at enterprises with annual turnover below \$250,000. The [Standard Health Benefit](#) will start to phase in from April 2019 and the employer mandate will come into effect for enterprises with more than 99 employees from January 2020. The site also responds to charges of inadequate funding for the scheme with a detailed explanation of how the expenses were calculated.

---

# Key Updates

---

## Bahrain: Respond



### Compulsory health insurance

---

The Government of Bahrain has issued a new law making it compulsory to take out health insurance coverage with effect from January 1, 2019. Implementation of the National Health Insurance Scheme (NHIS) should conclude in 2020. In addition to this mandate, VAT will also be applied to the insurance premiums from this date. VAT at 5% will be added to the premium. Employers must enroll their foreign workers and their health insurance premiums will be collected by the Labour Market Regulatory Authority when it issues work permits and renewals.

---

## Belgium: Note



### New reporting obligations for compensation paid outside of Belgium

---

On January 31, 2019, Parliament passed a measure introducing new withholding and reporting requirement for remuneration paid outside of Belgium. An earlier draft of the law would have made the obligation retroactive to January 1, 2018, the final version has a March 1, 2019 start date with a transitional rule for January through February 2019 that gives a March 1, 2020 deadline for reporting that period but carries no tax withholding requirement. In cases where the remuneration is paid by a foreign parent company or affiliate, the reporting and withholding requirements fall to the Belgian employer. An implementing decree is due soon.

---

## Brazil: Watch



### "Two path" labor reform plan

---

The Ministry of Finance is preparing legislation that would give young people two paths into the job market. It would offer a "right door" with fewer employee rights under individual employment contracts within a presumably more robust job market and a "left door" retaining current worker entitlements. The right door would maintain a number of constitutional rights such as 30 days annual vacation, 13th month salary and weekly rest periods but there would not be collective bargaining for other popular perks such as transportation and meal vouchers. Right door dispute resolution would be handled by the court system rather than the labor justice system. The Economy Minister wants to append this legislation to the pension reform bill that the President, who hasn't endorsed this plan yet, aims to expedite, but constitutional changes in the labor reform would require the package to get through two additional committee stages.

---



# Key Updates

---

## Bulgaria: Note



### New disabled worker quota

The [Persons With Disabilities Act](#), which generally came into force on January 1, 2019, is a far-ranging law on the rights of the disabled, most notably a new schedule of quotas for the hiring of people with long-term disabilities. The minimum is one disabled worker for every 50 employees. Fines for noncompliance start at BGN 5,000 (EUR 2,500). It also requires workplace accessibility and other reasonable accommodation for disabled workers. Some complying employers may qualify for financial incentives, including tax relief and reduced social security contributions.

---

## Channel Islands: Watch



### Secondary pension planned for Guernsey

The government of Guernsey is finalizing a set of proposals for a secondary pension system following the auto-enrollment model, with compulsory participation but a window for opting out. Employers would be responsible for enrolling employees and for re-enrolling those who opt out every three years. Employer contributions would climb from 1% to 3.5% over the course of seven years and employee rates would rise from 1% to 6.5% during the same period. The scheme would be optional for workers already in a qualifying pension plan. It is expected to come into force in 2020.

---

## Colombia: Respond



### Registro Único de Trabajadores Extranjeros en Colombia (RUTEC) deadline

The Ministry of Labor has [set](#) a March 9, 2019 deadline for enterprises to add their foreign employees to the National Register of Foreign Workers in Colombia, RUTEC. Registration disclosure includes employment contract details, working conditions, and social security status.

---

# Key Updates

## Croatia: Note



### Special compensation threshold tripled

[Legislation](#) tripling the amount of special compensation that is exempt from personal income tax went into effect on December 1, 2018. The original HRK 2,500 per year limit is still in place for Christmas, holiday, and other occasion bonuses and a new exemption up to HRK 5,000 has been added exclusively for productivity bonuses.

## European Union: Watch



### Work/life balance package

Parliament's Employment Committee has reached provisional [agreement](#) with the European Council on measures to support [work/life balance](#). Proposed minimum requirements for Member States include:

- Ten days paid paternity leave (father or "second parent" if that status is designated under national law) for birth or adoption at a rate no lower than sick pay (may be taken in segments).
- Five days per year of carer's leave, not necessarily paid.
- Two months nontransferable paid leave for each parent.
- Reasonable accommodation of parent or carer requests for flexible hours or remote work.

The next steps will be a plenary vote in Parliament and formal adoption by the European Council. There is little chance of any serious impediments at this stage, but worth noting that the transposition period, which is normally capped at two years, would be three years with five years for raising the nontransferable paid leave to two months.

## European Union : Note



### Central Counterparty (CCP) agreement extends pension exemption

The European Council and the European Parliament [announced](#) a preliminary agreement on a relaxation of the central counterparty (CCP) clearance obligations for over-the-counter derivatives transactions. Most significantly, it offers a two-year extension renewable by an additional two years to the temporary exemption from the clearing obligation of pension scheme arrangements (PSAs). The deal is depicted as fundamentally concluded with just a few technical matters left to resolve.

# Key Updates

---

## European Union: Watch



### Working Conditions Directive progresses

The European Parliament, the Council and the Commission have [negotiated](#) a provisional agreement on the draft [Transparent and Predictable Working Conditions Directive](#). Among the key features at this point:

- There would be limited opportunity for probation periods lasting over six months.
- Member States would have minimum standards for protocols addressing employee grievances.
- On-demand workers would have a right to reject short-notice requests, would be compensated for scheduling false alarms and would have greater certainty of their hours.
- Workers could not be charged for mandatory training.
- Exclusive contracts could not be required for workers who are not full-time.

A [fact sheet](#) accompanied the announcement. There are no serious impediments expected to formal adoption by the Parliament and the Council.

---

## France: Note



### Decree on tax exemption for overtime pay

Decree No. [2019-40](#) introducing social security exemptions on compensation for overtime and "extra hours" has now been gazetted. It confirms that the rule is retroactive to January 1, 2019 and that the exemption is capped at 11.31% of total salary.

---

## Indonesia: Note



### New cost-sharing rules

The Social Security Agency (BPJS) [announced](#) the promulgation of Regulation No. 51 of 2018, rules on cost-sharing for certain health services. The schedule of copayments - to be set by a panel of experts appointed by the Health Ministry - will target those services most vulnerable to abuse and there are caps on the percentage that a patient may be charged. In addition, providers must obtain informed consent from patients who will be subject to copayments.

---

# Key Updates

---

## Ireland: Watch



### Hearing on "bogus" self-employment

The Minister for Employment Affairs and Social Protection has recently flagged the plight of the "bogusly self-employed" as a key issue. A subsequent Joint Oireachtas Committee [hearing](#) on this topic fielded proposals from the Irish Congress of Trade Unions (ICTU) to:

- Establish certain criteria for a worker to qualify for registration as self-employed.
- Hold principal contractors liable for employer PRSI for all subcontractors.
- Develop more robust review processes for worker misclassification and PRSI noncompliance.
- Fully backdate PRSI contributions when a worker has been misclassified.
- Set a clearer definition for "worker/employee".

Incidentally, the Cabinet has [approved](#) a proposal to ratify the International Labour Organization (ILO) Forced Labour Protocol and the relevant laws will be amended to reflect that.

---

## Ireland: Respond



### Employment status reform package

For the record, Employment (Miscellaneous Provisions) [Bill, 2017](#) has been enacted and will come into effect on March 1, 2019.

- Its provision banning zero-hour contracts provides exceptions for "genuine casual employment...[and]... emergency situations or to cover short-term absence". Clarification for these exceptions will come via case law.
- The written statement on five core terms of employment, currently due within a month of starting work, will now have to be delivered to the new hire within five workdays.
- There will be minimum compensation for workers who are called in to work then sent home without working.
- If customary banded hours are higher than those set out in a worker's employment contract, the contract will be revised to reflect that.

The Workplace Relations Commissioner has greater enforcement and prosecutorial powers.

---

# Key Updates

---

## Isle of Man: Watch



### Tax exemption proposed for pension withdrawals

The Income Tax Legislation (Amendment) [Bill 2019](#), now before Parliament, would introduce a 40% income tax exemption on pension withdrawals, whether they are taken in lump sums or installments. It would also allow for distribution of a deceased scheme member's "relevant benefits" to the "surviving spouse or civil partner, surviving child or dependent, or personal representative."

---

## Italy: Note



### Ruling against a one-size-fits-all damages pay formula

The Constitutional Court Decision 194/2018 held that a provision of Article 3 of Legislative Decree 23/2015 (the Jobs Act) was unconstitutional. The Decree had introduced a standard formula based on length of service when calculating damages in an unfair dismissal for workers hired after March 2015. The Court determined that the constitution's principles of equality and reasonableness were breached by the failure to factor in the specifics of each case.

---

## Malaysia: Note



### Employment Injury Scheme (EIS) now mandatory for foreign workers

From January 1, 2019, the Social Security Organisation (SOCSO) is administering the Employment Injury Scheme ([EIS](#)) and all new foreign workers must be registered with it. Those already covered under the Foreign Workers Compensation Scheme (FWCS) will shift to the EIS scheme on January 1, 2020 unless their FWCS coverage expires earlier. The EIS contribution rate is 1.25% of salary which includes overtime pay, leave pay, and incentive compensation. EIS covers medical benefits (including rehabilitation), disability benefits, dependent benefits, and funeral benefits.

---

# Key Updates

---

## Mexico: Watch



### Bill would alter Afores investment rules

New legislation sponsored by the President would grant greater investment flexibility to Afores pension funds. This would be accomplished in part by giving the National Commission of the Savings System for Retirement (Consar) a greater role in managing Afores investment policy. Infrastructure and foreign securities are among the instruments expected to benefit. Additional proposals include:

- Adding a performance-based component to Afores commissions.
- Converting Afores from investment companies to investment funds.
- Giving participants greater opportunity to withdraw voluntary savings.
- Following a "target date" model of adjusting pension risk as a member ages.

Broader preparations for reform of the retirement system would aim for 70% income replacement. This would entail raising both contributions and the retirement age.

---

## Mexico: Note



### Psychosocial risk reporting requirements

The new regulations on combating psychosocial risk also introduce some reporting requirements. From October 2020, enterprises with over 50 employees must produce biennial assessments of their working environment and share them with workers. In addition, all workplaces with at least 16 employees must produce biennial reports for staff and maintain records on their efforts to curb psychosocial risk.

---

## Nepal: Watch



### Expat social security coverage proposed

A high-level task force has delivered a report to the Minister for Labour, Employment and Social Security proposing mandatory social security coverage for the large segment of the Nepalese population who are employed overseas. Obtaining or renewing work visas would entail enlistment in social security or a Foreign Employment Provident Fund. The foreign employers would deduct their contributions ranging from an annual minimum of Rs 24,000 to a maximum of Rs 300,000.

---

# Key Updates

## Nepal: Note



### Parental retirement contributions

Parliament has now enacted the measure amending the Senior Citizens Act to require children of seniors (age 60+) to deposit up to 10% of their monthly income into their parents' savings accounts to help ensure adequate retirement income.

## New Zealand: Watch



### Recommendations for Fair Pay Agreements

The Fair Pay Agreement Working Group has delivered its [recommendations](#) to the Workplace Relations and Safety Minister. Its report outlines a sector-level system for negotiating Fair Pay Agreements and sets out the scope for these agreements, which would establish minimum terms and conditions within specific sectors and occupations. Priorities include career-long training and better aligning compensation with productivity.

## Nicaragua: Respond



### Social security contributions and contribution periods rise

Drastic social security reforms closely resembling those that triggered social unrest last spring were [announced](#) by the Directive Council of the Nicaraguan Social Security Institute (INSS) on January 28, 2019 and went into effect on February 1. Most notably:

- Employer contributions to the Integral Regime have risen from 19% to 22.5% (21.5% in enterprises with fewer than 50 employees).
- Employee contributions increased from 6.25% to 7% and the state's contribution jumped from 0.25% to 1.75%.
- Employer contributions to the Disability, Old Age, Death and Professional Risks Regime rose from 13% to 16.5%, 15.5% in enterprises with fewer than 50 workers.
- Employee contributions to the Disability, Old Age, Death and Professional Risks Regime ratcheted up from 4.25% to 5%.
- There are no longer any ceilings on salary subject to these contributions.
- The minimum contribution period for a full pension is increased from 250 weeks to 375.
- Pensions and survivor pensions are being reduced.

# Key Updates

---

## Nigeria: Watch



### House passes minimum wage bill

The House of Representative passed legislation setting a minimum wage of N30,000 (US \$83) per month the day after it held its public hearing. The Speaker of the House noted that it would still be below subsistence wage and will attempt a further increase soon. The Senate is expected to pass the bill when it returns from break. The state governors will continue to resist this measure, but the private sector has already accepted it.

---

## Nigeria: Note



### Corporate Governance Code

The Financial Reporting Council of Nigeria (FRCN) has issued the [Nigerian Code of Corporate Governance 2018](#) which introduces new reporting requirements for director remuneration. The annual report must now contain a remuneration policy statement that illustrates how rewards are linked to performance without encouraging risk. The statement must show how remuneration policy is linked to corporate objectives and it must include a clawback policy for recovering excess remuneration. The FRCN will monitor implementation of the code but has not yet specified any deadlines.

---

## Norway: Watch



### Pension reform agenda

The new coalition government has made private pension reform a top priority. The agenda set out in the “Granavolden Declaration” calls for “safe and predictable frameworks for private retirement savings and private occupational pension schemes”. Legislation due before Parliament soon will emphasize transparency, greater portability, and stronger savings incentives.

---



# Key Updates

---

## Peru: Note



### Leave flexibility measures

Legislative Decree No. 713, which came into force on September 13, 2018, amended the law on private-sector annual leave to:

- Allow employee and employer to negotiate the terms for borrowing a portion of annual leave entitlement from the next leave period.
  - Permit negotiated arrangements for segmenting annual leave.
  - Let workers arrange payment in lieu of leave for up to 15 days of the statutory annual leave.
- 

## Russia: Watch



### Bill would remove social security contribution ceiling

Draft law [No. 627514-7](#), now before Parliament, would amend the tax code to eliminate the salary ceiling for calculation of social security contributions. The 22% contribution rate would be levied on full salary. If passed in time, it would come into force on January 1, 2020.

---

## Saudi Arabia: Note



### Salary subsidies for Saudis

The Human Resources Development Fund (HRDF) has introduced a schedule of government subsidies to further encourage Saudization of the private-sector workforce. The HRDF will pay 30% of salary for new hires in their first year, 20% in their second, and 10% in their third. Further wage subsidies will be offered for rural establishments, companies with 50 or fewer workers and those hiring women or disabled workers.

---

# Key Updates

---

## Saudi Arabia: Note



### Instant Nitaqat adjustments

From February 2, 2019, the Nitaqat ratings for Saudization levels will be recalculated every time a Saudi or foreign employee is hired or leaves employment. Prior to that, Nitaqat rating adjustments were aggregated over the course of 26 weeks. This applies only to companies with light green to platinum Nitaqat status. In addition, the eligibility for block visas has now extended from high green to medium green.

---

## Saudi Arabia: Note



### Foreign worker fee waivers for some establishments

In a further relaxation of the rules for hiring foreign workers, the Ministry of Labor and Social Development (MLSD) will now waive the monthly fees for foreign employees of enterprises that have maintained a Nitaqat rating of low-green or higher for the past year, effective February 7, 2019. Those that have paid their fees in advance will be reimbursed and those that upgrade from lower ratings by February 7, 2020 will qualify for the waiver.

---

## Serbia: Note



### Tax law amendments

A package of amendments to the Individual Income Tax Law came into effect on January 1, 2019. Among the highlights:

- Income from employee stock option and discounted stock schemes is tax-exempt provided the shares are held for at least two years, the person has stayed with the employer for those two years and the stock is not sold back to the employer or a related entity.
  - There is a new tax exemption for expenses related to employer-sponsored "team building" recreational activities.
  - The employee contribution to the unemployment insurance scheme is halved to 0.75% of gross salary (the employer contribution was recently eliminated).
  - A tax exemption on salaries for up to nine new hires in a startup is rescinded but salaries of the founder and shareholder are tax-exempt up to 37,000 dinar (US \$353) per month for the first year.
-

# Key Updates

---

## Slovakia: Note



### New immigration rules

Two measures revising immigration rules went into effect on January 1, 2019. Among the highlights:

- All job openings must be reported to the Labour Office.
- The annual listing of shortage occupations will become quarterly.
- The 15-day wait for work permit applications once a job vacancy has been disclosed to the Labour Office is cut to 10 days.
- Residence permits will now require a municipal consent document confirming that the worker's accommodations meet Health Ministry standards.

## Solomon Islands: Watch



### Minimum wage hike stalled

The acting Minister of Commerce announced that the minimum wage would, in its first increase since 2008, double to SBD \$8 (US \$1) per hour from January 1, 2019. This move requires the Labour Advisory Board's (LAB) endorsement which it has withheld so far because the decision skipped the necessary stage of social partner consultation. The LAB has set out to expedite the consultation process. The business sector has now proposed phasing in this increase over the next two years.

## South Africa: Watch



### New visa application requirements planned

The Department of Labour (DOL) has prepared draft regulations on changes to the program for general work visas and corporate visas:

- Employers would need to advertise a job opening for at least 30 days either in a national journal or online before applying for a work visa.
- Work visa applications would include proof that at least 60% of the employer's full-time workforce are South African citizens and append a plan for skills transfer to a South African worker.
- Employers with a significant foreign workforce must deliver a skills transfer report to the DOL each year.
- When South African job applicants are referred for a position by the DOL and rejected, the employer would have to send DOL a transcription of interview notes and an explanation for the rejection.

# Key Updates

## Sweden: Watch



### Statement of Government Policy

The Prime Minister has delivered a [speech](#) to Parliament outlining the government's policy agenda:

- Social security contributions would be cut and low-wage workers would receive higher pensions.
- First hires would be subsidized for small businesses.
- The "last vestiges of the tax on pensions" are due for elimination.
- Employer social security contributions would be waived for the first two years when they hire new immigrants or youth without "upper secondary" education.
- A flexicurity model would pursue a trade-off of greater job security for workers and employment law flexibility for employers.
- Sickness insurance would include return-to-work and rehabilitation components.
- Health reform would feature renewed efforts to shrink queues.

Additional measures proposed by the Ministry of Finance include ending the special social security contribution for the elderly (särskild löneskatt för äldre) on July 1, 2019 and eliminating the tax deduction for union membership dues from April 1, 2019.

## United Arab Emirates: Watch



### Dubai's Essential Basic Policy (EBP) plan

The Dubai Health Insurance Corporation (DHIC) has expanded on plans to extend an Essential Basic Policy (EBP) to all residents of Dubai. There would be a minimum requirement for employers to register employees with EBP at a cost between AED 550 - AED 750 (US \$204.20) per year. The minimum coverage level for those on work visas would be AED 150,000 (US \$40,844) in coverage and the maximum would be AED 5M. There would be an AED 500 fine for non-complying employers and heads of households would be responsible for obtaining EBP coverage for their families.

## United Kingdom: Watch



### Consultation on extending maternity leave job protection

The Department for Business, Energy & Industrial Strategy has opened a [consultation](#) on redundancy protection for pregnant women and new parents. It proposes extending a mother's protection from pregnancy through six months after return to work. It also solicits feedback on extending the protection to shared parental leave and adoption leave. Comments are welcome through April 5, 2019.

# Key Updates

---

## United Kingdom : Watch



### Ruling on scope of pay parity

A recent Court of Appeals [decision](#) broadened the definition of comparable work in equal pay cases. It held that it is legitimate to view disparate jobs as comparable in a pay parity challenge, in this case a supermarket chain's predominantly female shop staff and its predominantly male warehouse staff. The Court will deliver a decision in May on whether this is work of equal value requiring equal pay.

---

## UK/EU: Watch



### Bilateral Brexit planning

The UK's Brexit [site](#) complements its documentation of EU-wide Brexit contingency planning with accounts of the bilateral arrangements being negotiated with numerous individual states. Most notably, the UK and Ireland have [confirmed](#) that there would be a default to a 1920s Common Travel Area arrangement for protecting the social security rights of cross-border workers.

In addition, the Pensions Regulator (TPR) has [issued](#) a Statement on the UK's exit from the EU, providing an overview of Brexit guidance for those defined benefit plan trustees that may be affected.

---

## UK/EU: Watch



### Post-Brexit regression lock planned

The Prime Minister's [negotiations](#) with the opposition Labour Party to gain support for her Brexit deal includes a "regression lock", a legally binding commitment to maintain worker protections no lower than current EU standards. Draft legislation to that effect is reportedly at an advanced stage and will feature provisions improving the status of agency workers, including rejection of the Swedish derogation which would allow pay differentials for them.

---

# Key Updates

---

## Uzbekistan: Note



### Tax consolidation plan

---

The administration's tax consolidation plan went into effect on January 1, 2019:


- The Single Social Payment for most private-sector enterprises is cut from 15% to 12%.
  - The 8% employee contribution to the nonbudgetary pension fund is eliminated.
  - The individual income tax brackets are replaced by a flat rate of 12%
-


## Other Notable Updates

Area	Country	Date	Name
	Bolivia	2/28	Unified Health System
	Canada	2/28	OHIP+ to exclude Ontarians with private coverage: Update
	Dominican Republic	2/21	Funding for costly treatments
	Hungary	2/7	Ruling on drug coverage appeals
	Laos	2/28	Universal health insurance bill passed
	Latvia	2/28	New launch date set for national health system
	Philippines	2/28	Health insurance probation period
	Russia	2/21	Broader private role in Mandatory Health Insurance (MHI)
	Saudi Arabia	2/28	Council of Cooperative Health Insurance (CCHI) Update
	Spain	2/28	Discounted drugs list
	United Arab Emirates	2/28	Dubai Patient Support Programme (PSP) launch

	Argentina	2/28	Expanded definition of retirement income for tax purposes
	Australia	2/28	Limit on post-retirement employment eased
	Azerbaijan	2/21	Wage inflation peg for state pension
	Azerbaijan	2/28	Minimum pension hiked
	Canada	2/14	British Columbia funding relief
	Canada	2/21	Canadian Association of Pension Supervisory Authorities (CAPSA) DC plan guidance
	Canada	2/28	CAPSA Guidelines: Funding of Benefits for Plans Other than Defined Contribution Plans
	Canada	2/28	CAPSA Guidelines: Communique - Review of Leverage Use within Pension Plans
	Costa Rica	2/28	Precedent for same-sex marriage recognition
	European Union	2/28	Pan-European Pension Product (PEPP) agreement
	India	2/14	National Pension System (NPS) sector audits
	Ireland	2/7	Delay on compliance with Institutions for Occupational Retirement Provision (IORP) II rules

## Other Notable Updates


Area	Country	Date	Name
	Israel	2/14	Pensions Update
	Italy	2/28	Institutions for Occupational Retirement Provision (IORP II) transposed
	Lithuania	2/14	Broad precedent seen in sexual orientation discrimination ruling
	Mexico	2/28	Social security coverage in Youth Building the Future program
	North Macedonia	2/28	Social security contributions rise
	United Kingdom	2/28	New Pension Regulator powers outlined

	Brazil	2/28	Life insurance annuity rules
	China	2/28	Life insurance product standardization
	Myanmar	2/21	Start dates for admission of foreign insurers
	New Zealand	2/28	Life insurer misconduct study

	Angola	2/21	Manpower agency licensing
	Angola	2/21	Unlawful dismissal of fixed-term worker
	Australia	2/28	Single Touch Payroll (STP) extension bill passed
	Azerbaijan	2/21	Minimum wage hike
	Bolivia	2/14	Workers compensation bill
	Brazil	2/14	Guidance on tax treatment of meals and vacation pay
	Chad	2/7	Transportation allowance capped
	Chad	2/21	BIK ceilings adjusted
	Colombia	2/7	Tax exemption on pension fund contributions survives
	Croatia	2/21	Tax treatment of stock schemes
	Djibouti	2/14	Tax regime for foreign worker salaries
	European Union	2/14	Carcinogens and Mutagens Directive revised
	European Union	2/21	EU Pension tracking service
	European Union	2/28	Accord on European Labour Authority (ELA) establishment
	France	2/21	Revised guidance on the taxation of commuter benefits
	France	2/21	Intracorporate Transfer (ICT) decree



## Other Notable Updates

Area	Country	Date	Name
	Greece	2/14	Minimum wage rebound
	Iceland	2/7	Cap raised for maternity/paternity leave benefits
	Israel	2/28	Pensions Update
	Luxembourg	2/28	New public holiday
	Mexico	2/7	Implications of minimum wage hike
	Netherlands	2/14	Ruling on works council dismissal protection
	Netherlands	2/21	Tax relief increased for bonuses
	Netherlands	2/28	Clarification on tax relief for allowances
	Nigeria	2/7	Expatriate right to redundancy benefits confirmed
	Norway	2/21	Lay-off period shortened
	Peru	2/14	Deadline for detailing minimum service requirements
	Saudi Arabia	2/7	New workplace standards for women
	Saudi Arabia	2/7	Block visa extension
	Sierra Leone	2/21	New cap on leave allowance tax break
	Slovenia	2/21	Tax regime for bonuses
	Sweden	2/28	Guidance on tax deductions for commuting
	Togo	2/14	Employers may qualify for payroll tax relief
	United Kingdom	2/7	Settlement Scheme fees waived
	United States	2/14	Occupational safety rules rescinded
	Uruguay	2/28	Retraining contribution cut



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

[Aon plc](#) (NYSE:AON) is a leading global professional services firm providing a broad range of risk, retirement and health solutions. Our 50,000 colleagues in 120 countries empower results for clients by using proprietary data and analytics to deliver insights that reduce volatility and improve performance.

