

#GlobalBenefitsBulletin Highlights

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Key Updates

Argentina

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More labor reform measures



Talent

Additional coverage of draft labor reform legislation has flagged some more significant provisions:

- It would be possible to establish a bank of hours for aggregating overtime under collective bargaining.
- Leave entitlements would include 15 days for parental leave, up to 10 days per year for study leave, 10 days for marriage leave, three days for death of a spouse, one day for death of a sibling, and up to 30 days per year of unpaid leave.
- Part-time workers would receive salaries proportional to full-time workers with the same duties and their schedule would not exceed two-thirds of the normal workweek.
- Workers would be entitled to several hours per year of professional training. Internship and training programs would become standard in collective bargaining agreements.
- An agency would be created to assess new drugs, medical technology, and clinical procedures for inclusion in the Mandatory Medical Program (PMO).
- It would be possible through sectoral collective bargaining to create termination funds to finance termination expenses, including payment in lieu of notice, by monthly employer contributions.

Armenia

NOTE

Mandatory funded pension system adopted



Retirement

The National Assembly has approved in second and final reading legislation on making the compulsory second-pillar pension scheme, already in place since 2014 for public-sector workers born after January 1, 1974, mandatory for all citizens. The 5% member contribution will be matched by the government and may be voluntarily doubled. The Central Bank and the relevant ministries are collaborating on a capital market development program and insurance market growth in support of this system. It is slated to take effect on July 1, 2018.

Austria

RESPOND

Leave, notice harmonization for hourly workers



Talent

The lower house of Parliament has approved amendments to the Salaried Employees Act that harmonize various legal regimes for salaried (white-collar) and hourly (blue-collar) workers:

- The minimum notice period for hourly staff will catch up to that for salaried by 2021, increasing from as little as one week to anything from six weeks to five months.
- Part-time hourly workers will qualify for notice periods from December 31, 2017.
- From July 1, 2018, certain paid leaves already available to salaried workers, including marriage and bereavement leave, will be extended to hourly workers.
- The paid sick leave entitlement for workers on the job less than five years will increase from six weeks at full pay and four weeks at half pay to eight weeks at full pay and four weeks at half pay from July 1, 2018.

While this law will require some major adjustments, stakeholders complain that salaried and hourly workers will nonetheless remain under separate collective bargaining agreements with discrete sets of rights and entitlements.

Link

<https://goo.gl/UNzZx7>

Belgium

WATCH

Labor reform package



Talent

Under a set of labor reform measures introduced last month:

- The flexi-job model introduced for the hotel and catering sectors in 2015 would expand to food, retail, hairdressing, and beauty care.
- Premium profit schemes would offer two models for employee profit-sharing. The identical profit premium would award an equal amount to all employees while the categorized profit premium would allow a variable amount.
- Employers that fail to upgrade their part-time workers to full-time status when there is sufficient work available may be charged an accountability contribution of EUR 25 per month for each part-timer affected.
- Employers would be discouraged from the practice of letting their older workers stay at home on reduced salary by the introduction of an "activation contribution." The contribution would be charged until the worker retires or returns to work and it would be reduced for those workers signed up for education or training programs.

Botswana

WATCH

Medical aid fund regulations



Health

Medical Aid Funds (MAFs) are the primary providers of medical insurance in Botswana, but they function more as risk pools than health insurance companies and have been chronically under regulated. They come under the supervision of the Non-Bank Financial Institutions Regulatory Authority (NBFIRA) which recognizes the shortcomings of this arrangement and launched an initiative in 2012 to develop a proper regulatory framework for MAFs, having them licensed to underwrite health insurance and subject to the rules of the Insurance Industry Act. The Medical Aid Fund Regulations are now near completion and may arrive by the end of the year.

Link

<https://goo.gl/oUcqWC>

Brazil

RESPOND

Timetable for eSocial adoption



Talent

A Finance Ministry press release sets out the five phases for implementation of the eSocial online payroll reporting system:

- Employer data.
- Details on current employees as well as new hires and terminations.
- Payroll data.
- Guide to Social Security Information (GFIP) and Guaranteed Fund for Length of Service (FGTS) data.
- Worker health and safety data.

Employers with annual revenue of 78M reals or more have a January 8, 2018 deadline for phase 1 and complete phase 5 on January 1, 2019. Smaller companies have until July 16, 2018 for phase 1 but have the same January 1, 2019 deadline for concluding the entire process.

Link

<https://goo.gl/J9oYw4>

Cambodia

NOTE

Health insurance contribution update



Health

Further reporting on employers becoming fully responsible for the split health insurance levy confirm that the rate will be 2.6% and that the shift will occur on January 1, 2018. In addition, salary subject to the contribution will have a KHR 1M (US \$242) per month threshold. Besides a basic package of medical services including hospitalization, medicine, diagnostic testing, rehabilitation and surgery, the scheme covers sick pay (70% of daily salary for up to six months) and maternity leave (70% of daily salary, in addition to 50% from the employer, for 90 days).

Link

<https://goo.gl/UK9AQ5>

RESPOND

Ontario Labour reform bill passed



Talent

On November 22, 2017, Bill 148, Fair Workplaces, Better Jobs Act, 2017 passed third reading. The bill amends the Employment Standards Act, 2000, the Labour Relations Act, and the Occupational Health and Safety Act.

Among other matters, the bill:

- Increases the minimum wage to \$14/hour on January 1, 2018, and then to \$15/hour on January 1, 2019, followed by annual increases at the rate of inflation.
- Mandates equal pay for part-time, temporary, casual, and seasonal employees doing the same job as full-time employees; and equal pay for temporary help agency employees doing the same job as employees at the agencies' client companies.
- Provides at least three weeks' vacation after five years with the same employer.
- Amends certain leave of absence provisions:
 - Personal Emergency Leave: expanded to 10 days per calendar year for all employees, with at least two paid days per year for employees who have been employed for at least a week (bans employers from requiring a doctor's sick note from an employee taking personal emergency leave).
 - Domestic or Sexual Violence Leave: provides up to 17 weeks off when a worker or their child has experienced or is threatened with domestic or sexual violence, including paid leave for the first five days.
 - Pregnancy Leave: the entitlement to six weeks pregnancy leave in certain circumstances is increased to 12 weeks.
 - Parental Leave: the entitlement to parental leave is increased from 35 weeks to 61 weeks for employees who take pregnancy leave, and from 37 weeks to 63 weeks otherwise.
 - Family Medical Leave: the entitlement to family medical leave is increased from up to eight weeks to up to 28 weeks.
 - Critical Illness Leave: a new section provides that an employee is entitled to take leave to provide care and support to any critically ill family member (not just a critically ill child).
 - Child Death Leave: a new section establishes an entitlement to up to 104 weeks of unpaid leave if a child of the employee dies for any reason (not just crime-related child death).
 - Crime-Related Child Disappearance Leave: the entitlement is increased from up to 52 weeks to up to 104 weeks.

The Aon Hewitt's Information Bulletin that discusses the changes specifically with respect to the leave of absence provisions in Ontario and Alberta; Bill 148, Fair Workplaces, Better Jobs Act, 2017 and News Release are available in the links provided.

Link

<https://goo.gl/jQkTPp>
<https://goo.gl/aGu3wu> <https://goo.gl/HaViCH>

China

WATCH

Draft health insurance management regulations



Health

The China Insurance Regulatory Commission (CIRC) has opened a consultation on draft Health Insurance Management Regulations. It aims to modernize rules on consumer protection, risk management, product design, marketing, corporate governance, actuarial standards, legal liability, and reinsurance for the health insurance sector. Comments are welcome through December 20, 2017.

Link

<https://goo.gl/3Nuh98>

Egypt

WATCH

Health reform bill update



Health

Some more details have emerged on the administration's health reform bill, now before the Health Committee of the House of Representatives. The health insurance system would be compulsory for citizens residing in Egypt, but optional for those living abroad. Employers would contribute 4% of employee wages: 3% for sickness insurance, and 1% for work injury. Member contributions would be based on a person's employment status (those specified include 5% for workers, 3% for female workers, and 2% for pensioners) and would be subsidized for the indigent. Private hospitals would be invited to participate, provided they met governance and quality standards.

Estonia

NOTE

Greater flexibility for family leave



Talent

Parliament has passed a set of amendments to the Family Benefits Act to make family leave benefits more flexible. The paid paternity leave period would triple to 30 days and fathers would be entitled to one month of the 18-month parental leave benefit. From March 2018, parents may earn monthly income up to half the maximum parental benefit amount (EUR 1,544 in 2018) before there is an offsetting benefit reduction. Parental leave may be portioned out within a child's first three years. Entry into force for provisions not otherwise specified is expected to be July 1, 2020. The bill now awaits the President's signature.

Link

<https://goo.gl/EgZs8x>
<https://goo.gl/2tzvwl>

European Union

WATCH

Two-year plan for ending gender pay gap



Talent

The European Commission has outlined an action plan for closing the gender pay gap by the end of 2019. Much of it involves better monitoring, publicizing, and enforcement of existing rules, including those on gender equality in occupational pension schemes and state pensions. There will also be measures against segregation in certain occupations and sectors. A proposed directive on gender balance on corporate boards would be part of the effort against vertical segregation and a directive on work/life balance for parents and carers would address the disproportionate impact of family responsibilities on women.

Link

<https://goo.gl/xLchDt>

European Union

WATCH

Consultation on European Employment Agency and European Social Security Number



Retirement

The European Commission has opened a public consultation on establishment of a European Employment Agency and a European Social Security Number. The employment authority would support Member State compliance with labor mobility rules. The common social security number system would smooth the coordination of social security systems for individuals. The consultation runs through January 7, 2018.

Link

<https://goo.gl/evfEGE>

European Union/ Norway

WATCH

Ruling classifies some travel periods as working time



Talent

A recent decision in the European Free Trade Association (EFTA) court concluded that time spent in employer-mandated travel to a location other than one's usual workplace fell under the Working Time Directive's definition of working time. The plaintiff was a Norwegian police officer who was often given assignments in new locations. The court found that the frequency of these assignments and the travel taking place outside normal working hours were not mitigating factors. This ruling is an advisory opinion, not strictly binding for national courts, but analysts note that this opinion would "not normally be waived." The case now goes to the Norwegian Supreme Court.

Link

<https://goo.gl/LwaQdz>

European Union/ United Kingdom

NOTE

ECJ ruling reinforces leave entitlement



Talent

In Case C-214/16, the European Court of Justice held that a terminated employee was owed allowance in lieu of annual leave that he had been unable to take, as well as compensation for unpaid annual leave that was taken. A salesman paid entirely in commissions had no mention of annual leave in his work contract and no provisions were made for him to take leave. A UK employment tribunal had determined that he was due the rights of a full-time employee and the ECJ concluded that he had a right to accumulated untaken leave for the full 13-year period since the Working Time Directive's 1996 entry into force. The ruling is viewed as another victory for employment rights of gig economy and other grey area workers. UK tribunals are bound by the EU decision for now as it precedes the UK's formal exit from the EU.

Link

<https://goo.gl/a35sDs>

European Union/ United Kingdom

WATCH

Brexit framework agreement



Talent

European Union and UK negotiators have released a joint report broadly agreeing in principle on Brexit terms that would protect the rights of EU citizens in the UK and UK citizens in the EU. The estimated 4.6M people that would be affected by the split would retain rights "derived from Union law and based on past life choices" as well as some future flexibility such as maintaining residency rights if they leave the country for up to five years and bringing in a family member post-Brexit. Equal treatment would be preserved in social security, health care, employment, and education. Any discrimination based on nationality would be illegal. Also, there would be coordination as needed between the UK judicial system and the European Court of Justice for at least eight years. Stakeholders warn that filling in the details of these arrangements could be challenging.

Link

<https://goo.gl/jwCu6p>

India

WATCH

Gratuity Payment Amendment Bill update



Retirement

The government-sponsored legislation doubling the maximum tax-exempt benefit under the Payment of Gratuity Act to Rp 2 Million must still undergo the formality of passage in Parliament. Backers hope to speed it through the legislature in the Winter Session and some stakeholders are pressing the Ministry of Labour to enact it by ordinance.

Meanwhile, Aon has produced a bulletin on this measure, Gratuity Limit increased to INR 20 lakhs: Aon Hewitt's analysis of Impact on the Employers & the Employees which is available in the link provided.

Link

<https://goo.gl/SHT34q>

Ireland

NOTE

Diversity reporting on company boards



Talent

S.I. No. 360/2017 - European Union (Disclosure of Non-Financial and Diversity Information by certain large undertakings and groups) Regulations 2017 transposes EU law on disclosure of company board diversity. For financial years starting after August 1, 2017, publicly traded companies or holding companies with at least 500 workers must add a statement on diversity policy to the directors' report. The statements will disclose gender, age, and professional qualifications of board members. They will be a component of a larger nonfinancial statement disclosing risk management, as well as policy on environmental, social, human rights, and corruption issues.

Link

<https://goo.gl/MTHX3o>

Japan

RESPOND

Conversion Rule compliance reminder



Talent

The Ministry of Health, Labour and Welfare has been reminding employer associations that the "Rule on conversion of fixed-term employment to permanent employment" ("Conversion Rule") will reach its fifth anniversary in effect on April 1, 2018 so the first wave of fixed-term employees will soon be eligible to apply for permanent status. The Ministry is warning employers that it will take some adjustments for many companies before the conversion rule goes live and that they may not reject an application from a qualifying employee.

Jordan

RESPOND

Disabled worker rights



Talent

Rights of Disabled Persons Law No. 20 of 2017, which went into effect on August 30, bans discrimination against disabled workers in hiring, training, and promotions. Hiring quotas for disabled persons range up to 4% and employers must periodically report to the Ministry of Labor on the quantity, job titles, and salaries of disabled staff, as well as measures to ensure accessibility. The Ministry of Labor is charged with developing vocational training programs and workplace assimilation measures for disabled persons. In addition, all public facilities, including public transportation, will have new standards for accommodating the disabled.

Luxembourg

NOTE

New tax regime for stock option schemes



Talent

The tax administration for direct taxation's Circular L.I.R. 104/2 sets a new tax regime for stock option plans:

- Taxable income for listed stocks is the difference between their value on the stock exchange and their purchase price.
- The default valuation for stocks not listed on a stock exchange will rise from 17.5% to 30% from 2018.
- If the stocks must be held for several years after purchase, the value may be reduced by up to 20%.
- New reporting obligations on share option plans come due on January 31, 2018 for 2016 plans, March 31, 2018 for 2017 plans and at time of grant thereafter.
- There is confirmation that pooled stock option schemes benefiting employees of multiple companies are now allowed.

Link

<https://goo.gl/zSCFJs>

Malaysia

WATCH

Employment Act revision planned



Talent

The Human Resources Ministry is preparing an extensive revision of Employment Act 1955 that would:

- Introduce a paid paternity leave entitlement.
- Extend overtime premiums to workers earning over RM 2,000 (US \$486.71) per month.
- Trigger the overtime premium after the first half hour of excess work.

Mozambique

NOTE

New social security rules



Retirement

The Council of Ministers endorsed a set of revised regulations under the Compulsory Social Security Law:

- The minimum contribution period for full pension benefits will rise from 300 months to 420, with no minimum age. For a partial pension, it will rise from 120 months to 240 with minimum age of 55 for women and 60 for men. 120 months would still suffice for a 50% benefit.
- Protocols are established for documenting proof of social security coverage in another country, but no guidelines yet on how to secure an exemption from local social security coverage.
- The social security contribution base will include base salary plus all bonuses paid on a regular basis as well as overtime pay, commissions, and replacement pay.

The rules will come into force on approximately January 8, 2018.

New Zealand

NOTE

Family leave bill passed



Talent

Parental Leave and Employment Protection Amendment Bill has now received Royal Assent. The 18-week parental leave entitlement will now rise to 22 weeks in July 2018 then 26 weeks in July 2020. The National Party was blocked from introducing a measure that would have given parents more flexibility in how to share the leave entitlement, but the Workplace Relations Minister had concerns about the language and has instead invited the party to join him in drafting an appropriate measure for submission to select committee early next year.

Link

<https://goo.gl/yxWnck>

New Zealand

NOTE

Labor hire ruling



Talent

The Employment Court has delivered a decision that could have ramifications for the labour hire sector. An airline caterer engaged two workers through a labour hire company that assigned them long hours at minimum wage with no holiday or sick leave. The Court held that, although they had been given independent contractor agreements, these workers employed for an "indefinite duration" under a "significant degree of supervision" did not meet the definition of independent contractor, but were rather employees of the caterer. They may now submit claims for back pay.

Link

<https://goo.gl/Zmkq4J>

Peru

WATCH

Social security reform plan would marginalize AFPs, EsSalud



Retirement

The Social Protection Commission (CPS) has delivered a report to the Finance Ministry proposing a comprehensive social security reform that would essentially sideline the existing AFP private pension fund model while doubling expected income replacement to 70%. Under the new program:

- A universal basic pension would be established with the government subsidizing those that fell below 328 sols (US \$100) per month.
- All working-age citizens would have individual savings accounts centrally administered with commissions averaging below 0.6%. AFPs would bid for contracts to serve as investment managers.
- Workers would no longer be able to take the bulk of their savings as a lump sum on retirement.
- A more robust annuities market and a central role for the state would develop a third-pillar scheme. It would be voluntary, but incentives and ease of contribution are expected to make it popular.

Similarly, the EsSalud public health scheme would be joined by a universal single payer model called the Sole Fund that would carve out much of its role, but not completely supersede it. The CPS recommends delaying introduction of an unemployment insurance scheme as unemployment figures are relatively low right now, and indefinite employment contracts have become less common.

Link

<https://goo.gl/5PD26Y>

Romania

RESPOND

Mandatory collective negotiations on social security contribution shift



Retirement

In another accommodation to the major shift of social security contributions to employees, the government has issued Emergency Ordinance No. 82/2017 which requires all companies operating in Romania to conduct collective negotiations on responding to this transfer by December 20, 2017. Employers are charged with conducting a candid discussion with worker representatives on the implications of the social security contribution shift and reaching an agreement with them on how to offset its impact on workers with salary adjustments and other measures.

Singapore

NOTE

Employment pass application expands



Talent

The Ministry of Manpower has made a set of unannounced changes to the Employment Pass online application form. It now requires greater detail on the efforts to hire Singaporean workers and a thorough explanation of why no local candidate sufficed. For each stage of the hiring process, there must be an account of each Singaporean citizen, permanent resident, and foreign worker who reached that stage, and how they fared. The changes took effect immediately and will require many employers to revise the recordkeeping for their hiring processes.

Link

<https://goo.gl/V9i51o>

South Africa

WATCH

Family leave bill advances



Talent

The Labour Laws Amendment Bill has now cleared the National Assembly. Under this legislation:

- The Unemployment Insurance Funds would pay for a 10-day paternity leave. This would supersede a three-day employer-financed family responsibility leave available to fathers before a child's birth.
- A mother's same-sex partner would also be entitled to this leave.
- Adoption leave when a child is under age two would be 10 weeks for one parent and 10 days for the other.
- Commissioning parents would have adoption leave entitlements.
- The maternity leave payment would rise from 55% of salary to 66%.

The bill must still be reviewed by the National Council of Province before it goes to the President for signing.

Link

<https://goo.gl/oXWq7g>
<https://goo.gl/SLqgJM>
<https://goo.gl/4vyKTB>

Sweden

WATCH

Update on proposed health insurance bill



Health

Finance Ministry-sponsored legislation on ending tax exemptions for private health care would strip both employers and employees of tax breaks on group health schemes. The premise is that private health insurance is a relatively uncommon luxury that should not be subsidized and that the money saved would bolster the public health system, cutting the long waits that are often cited as justification for a private health sector. The bill has nearly enough votes for passage in Parliament, but there has been a backlash with intense lobbying from employers. Opponents of this legislation warn that a broad range of employer-provided health care schemes including occupational health and rehabilitation would be affected.

Link

<https://goo.gl/9X2ky9>

Sweden

NOTE

Parliament adopts 2018 Budget



Retirement

Parliament approved the 2018 Budget on November 22, 2017. Among the measures confirmed in the final draft, all taking effect on January 1, 2018:

- Under qualifying stock option schemes members will be taxed at sale rather than at exercise. They will be subject to capital gains tax on the profit and the employer will not pay social security contributions.
- For 2018-2021, start-ups hiring their first employee will have social security contributions cut to 10.21% for up to 12 months.
- The special income tax rate on foreign residents employed in Sweden for at least six months will rise from 20% to 25%.
- The personal allowance will be increased for pensioners to harmonize the tax rates for pensions and salaries.

Link

<https://goo.gl/V9i51o>

United Kingdom

RESPOND

2017/18 Scheme returns - common and conditional data



Retirement

The Pensions Regulator will require information on common data and conditional (scheme specific) data to be shown in 2017/18 scheme returns. This will include the dates when the records were last measured and the percentage the trustees have assessed to be present and accurate. It has provided a list giving further detail on the changes, including setting out what should be entered where the trustees have not been provided with reports that include the specific information requested. Trustees need to prepare for this, liaising with any third-party advisers that hold the required information.


Link

<https://goo.gl/FB6Px2>

Other Notable Updates

Area	Country	Date	Name
 Health	Azerbaijan	12/14	Mandatory health insurance timetable
	Bahrain	12/7	New medical screening for expatriates
	Estonia	12/21	Medical contribution, benefit adjustments
	Singapore	12/21	Medical fee benchmarking initiative
	Switzerland	12/7	Cross-border health care arrangement
	Taiwan	12/14	Regulatory framework revised for health insurance sector
	US	12/14	Senate Passes Tax Reform Bill Repealing ACA's Individual Insurance Mandate
	Vietnam	12/7	Gatekeeper model reinforced
 Retirement	Argentina	12/21	Pension reform bill
	Bulgaria	12/14	Pension contribution to rise
	Bulgaria	12/21	Pension contribution to rise (includes corrected figures)
	China	12/7	Social security funding boost
	Finland	12/21	Life expectancy adjustments
	France	12/21	National Assembly adopts social contribution shift
	Israel	12/14	Israeli Benefits Update
	Italy	12/21	APE agreement
	Mexico	12/7	Automatic retirement savings mechanism
	Netherlands	12/14	Pension fund transfer bill passed
	Nigeria	12/7	RSA early withdrawal guidance
	Poland	12/21	Removal of social security contribution threshold postponed
	UK	12/7	HMRC guidance on money laundering
	UK	12/21	Autumn Budget
	UK	12/21	Finance (No. 2) Act 2017

Area	Country	Date	Name
	UK	12/21	Government confirms no change to charge cap
	UK	12/21	Improving information on charges and investments for DC scheme members
	UK	12/21	Year-End Update—Recent Developments and Other Statutory and Regulatory Guidance Potentially Impacting Qualified Plans for 2017 and 2018
	Hong Kong	12/7	New life insurance levy
	Hong Kong	12/21	Levy on insurance premiums
	Tanzania	12/7	Insurance Act amendments
	Australia	12/21	Same-sex marriage bill passed
	Australia	12/21	Ruling on protected industrial action
	Austria	12/21	ICT directive transposed
	Bermuda	12/21	Flexible observance for Bermuda Day
	Brazil	12/7	Presidential decree modifies new labor law
	Brazil	12/21	Tax breaks for outsourcing
	Bulgaria	12/7	Rules on averaging work hours tweaked
	Canada	12/7	Leaves of Absence: Growing in volume and Complexity
	Denmark	12/14	Ruling on pre-acquisition dismissal
	Denmark	12/14	Ruling on overtime fines
	Denmark	12/21	Supreme Court decisions on sick days rule
	El Salvador	12/14	Ruling against service requirement for maternity leave
	EU	12/7	ECJ ruling approves 12 continuous days of work
	EU/Spain	12/7	Ruling on unemployment benefits for "vertical" part-timers
	Germany	12/21	Ruling places disclosure obligation over privacy rights
	Ireland	12/7	Guidance on payment for severe weather days
	Israel	12/7	Guidance on workplace surveillance cameras
	Jordan	12/7	National Framework for Workplace Daycares
	Kazakhstan	12/14	Rules eased for ICTs

Area	Country	Date	Name
 Talent	Mexico	12/7	Federal Revenue Law for 2018
	Namibia	12/14	Anti-discrimination drive
	Norway	12/7	Paternity leave scheme found discriminatory
	Peru	12/14	New public holiday established
	Philippines	12/21	AEP rules revised
	Poland	12/21	Expanded eligibility for MNC stock option tax break
	Romania	12/14	Executive confirms minimum wage hike
	Russia	12/14	Guidance on withholding wages
	Russia	12/14	Employment protection and support for disabled workers
	Singapore	12/14	New hiring guidelines
	Singapore	12/14	"Settling in" program for foreign workers
	Slovakia	12/21	Payroll adjustments on the horizon
	South Africa	12/7	Ruling on unpaid pre-maternity leave
	Sweden	12/21	New ICT permit
	Thailand	12/21	Maximum medical expense doubled
	Turkmenistan	12/7	Public holiday schedule revised
	Ukraine	12/7	Holiday switch
	Ukraine	12/7	New skilled foreign worker regime

Contacts

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

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