



#GlobalBenefitsBulletin Highlights

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Status Key




-  Action Required = Requires Revisions to Policies or Procedures
-  To Be Reviewed = Recommend Employer Review for Impact to Policies or Procedures
-  Watch = Monitor

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Key Updates - Retirement

Australia: Changes to Law Implemented Effective Date: July 1, 2021

Mandatory occupational pension program changes

The government implemented previously legislated changes to the country's mandatory occupational pension program (superannuation) which include increasing the minimum employer contribution rate from July 1, 2021. The minimum [employer contribution rate](#) has increased from 9.5 % to 10 % (of monthly payroll). This contribution rate is set to rise by another 0.5 percentage points next July and each July thereafter until it reaches 12 % in July 2025. The employer contributions for each employee are required to be paid on at least a quarterly basis. (Employees are not required to make superannuation contributions, but the government offers tax incentives and matching funds to encourage voluntary contributions).

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Key Updates - Talent

Belgium: Law Enacted Effective Date: July 15, 2021

Bereavement leave extended

The law of 27 June 2021 "extending bereavement leave in the event of the death of a partner or child and introducing flexibility in taking bereavement leave was published on July 15, 2021, in the Official Gazette.

- Employees have the right to be absent from work for ten days (rather than three) in the event of the death of their spouse, one of their children or one of their spouse's children, while receiving their normal pay.
- This right to paid leave also extends to the death of the worker's cohabiting partner, a child of the cohabiting partner or a foster child in the context of long-term foster care.
- Regarding the ten days, the law allows the worker to choose three days within the period starting on the day of death and ending on the day of the funeral; and seven additional days to be chosen by the worker within a period of one year from the day of death. It also allows flexibility regarding the ten days upon agreement between the employer and worker.
- If the worker becomes unable to work immediately after taking additional days of bereavement leave, the period of guaranteed salary (due in case of sick leave) may be reduced by the employer.
- The law went into force on July 25, 2021, and its provisions are applicable to deaths occurring from that date.

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Germany: Law Enacted Effective Date: January 1, 2023

The German Supply Chain Act (Lieferkettengesetz)

The [German Supply Chain Act](#) (Lieferkettengesetz) [approved](#) by the Federal Council on June 25, 2021, mandates German and multinational companies (including foreign companies with branches or subsidiaries in Germany) to "require their direct suppliers to comply with human rights in all aspects of their workers' employment".

- There are due diligence obligations imposed on companies. Obligations include the establishment of "mechanisms" to identify human rights abuses or environmental violations; requirement to draft a policy statement on their human rights strategy; introduction of the "intervention of mandatory preventive and remedial measures in the event of risk identification"; and establishing whistleblowing procedures for affected workers.
- It imposes documentation and reporting obligations, and the publication and filing of nonfinancial business reports.
- Noncompliant companies may face sanctions.
- The Act comes into effect on January 1, 2023, for companies with more than 3,000 employees; and on January 1, 2024, for companies with 1,000 employees. The calculation of the number of employees is based on "the total number of employees in Germany of all Group companies, including employees posted abroad.

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Key Updates - Talent

United Kingdom: Code of Practice Published Effective Date: In Force

Code of Practice on preventing illegal working

The Home Office has [published](#) the Code of Practice on preventing [illegal working](#). This Code of Practice sets out the prescribed checks that employers should conduct to avoid a civil penalty in the event of illegal working. It also published guidance on the [right to work checks](#). The [guidance](#) covers the procedures to carry out right to work checks, why they are important, and which documents are needed.

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Key Updates - Health

Australia: Law Enacted Effective Date: June 29, 2021

Private Health Insurance Legislation Amendment (Age of Dependants) Bill update

The [Private Health Insurance Legislation Amendment \(Age of Dependants\) Bill 2021](#) was passed by both Houses on June 22, 2021 and given Royal Assent on June 29, 2021. Proposals in the bill included changing the maximum allowable age for people to be covered under a family private health insurance policy as a dependent from up to 24 years of age to up to 31 years of age; enabling people with a disability, regardless of their age, to be covered under a family private health insurance policy as a dependent; and enabling private health insurers to cover older dependent people.

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Brazil: Resolution Adopted Effective Date: July 12, 2021

Treatment of Autistic Spectrum Disorder expanded

The National Supplementary Health Agency (ANS) has [announced](#) that beneficiaries of health plans with Autistic Spectrum Disorder (ASD) are entitled to additional services. The resolution amends the list of procedures and coverage for beneficiaries who have ASD. Under [Normative Resolution No. 469 of July 9, 2021](#), published in the Official Gazette on July 12, 2021, such beneficiaries are entitled to an unlimited number of sessions with psychologists, occupational therapists, and speech therapists for the treatment of autism, which adds to the unlimited coverage that was already guaranteed for sessions with physiotherapists.

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Brazil: Resolution Adopted Effective Date: October 1, 2021

Normative Resolution - RN nº 470

The Collegiate Board of the National Supplementary Health Agency (ANS) has [approved](#) the [Normative Resolution - RN nº 470](#), which addresses the process of updating the List of Procedures and Events in Health. It is expected to come into force on 10/01/2021.

- Under the resolution, the proposals for updating the mandatory coverage for regulated health plans (contracted from 01/02/1999 or adapted to Law No. 9,656/98) will be received and analyzed on a continuous basis by the technical team of ANS's Standards and Product Qualification Directorate.
- There will be a biannual review of health procedures and events and guidelines for use that make up the Rol (currently the update is every two years). The ANS determined a period of 12 months for operational adjustments.
- During this time, it will only receive proposals with the incorporation of new technology or new indication of use in the list and change of name of a procedure or health event already contained in the list.

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Key Updates - Health

Brazil: Resolutions Adopted Effective Date: July 12, 2021

Special portability for beneficiaries of two operators

The National Agency for Supplementary Health (ANS) [published](#) the “concession of special portability” of needs for customers of the operators of social health plans - Social Assistance and Cultural Society (Reg. ANS nº 31.563-0) ([Resolution No. 2,678](#)) and Interdental Odontologia Integrada Ltda ([Operating Resolution No. 2,675](#)) in the Official Gazette on July 12, 2021.

Highlights include:

- The deadline for portability is up to 60 days from the date of publication.
- Operator beneficiaries (regardless of the type of contract and the contract signing date) may change the operator without complying with new grace periods.
- Only beneficiaries of the Social Operator- Social Assistance and Cultural Society who are still fulfilling a grace period or temporary partial coverage due to pre-existing illnesses must fulfill the remaining period in the new operator.
- To assist in choosing the health plan, the ANS is making available the ANS Health Plan Guide, which points out to the consumer the plans available, according to the characteristics selected by the beneficiary.

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Brazil: Clarification Issued

Clarification on the re-adjustment of individual and family plans

The National Supplementary Health Agency has [issued](#) a clarification on the re-adjustment of individual and family plans. It emphasized that “the calculation that defined the maximum index at -8.19 follows the methodology and is correct”. The Agency clarified that “there has been no change in the rule and states that the Efficiency Gain Factor (FGE), as described in Normative Resolution No. 441/2018, is intended to encourage efficiency, in order to reduce the amount of the adjustment with the transfer of resources from operators to beneficiaries”. According to ANS, “even if the Variation in Assistance Expenses (VDA) value is negative, the FGE will always be positive and reduces the final adjustment index”. The maximum rate of -8.19% will be applied to regulated plans in the period from May 2021 to April 2022.

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Key Updates - Health

Czech Republic: Law Enacted Effective Date: August 2, 2021

Requirement for foreign nationals to have medical insurance

The Ministry of Interior has [announced](#) an amendment to the Act on the Residence of Foreign Nationals. Under [Act No. 274/2021 Coll.](#) (Act amending Act No. 326/1999 Coll., On the stay of foreigners in the territory of the Czech Republic and on the amendment of certain acts, as amended, and other related acts):

- From August 2, 2021, there is obligation for foreign nationals entering the country to prove they have travel medical insurance covering comprehensive health care.
- The obligation is applicable to those entering the country for more than ninety (90) days.
- For the next five years (i.e., from August 2, 2021, to August 2, 2026), the non-EU foreign nationals are required to purchase such insurance exclusively with Pojišťovna VZP (the state-owned General Health Insurance Company).

The President signed the amendment into law on July 15, 2021.

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European Union: Guidance Adopted

European Union (EU) Strategic Framework on Health and Safety at Work 2021-2027

The European Commission has [adopted](#) its EU Strategic Framework on Health and Safety at Work 2021-2027 (Occupational safety and health in a changing world of work) (COM/2021/323). It introduces several objectives:

- Anticipating and managing change in the new working landscape, including through the modernisation and simplification of EU workplace health and safety rules, in the context of the green and digital evolution, and an increased focus on psychosocial and ergonomic risks faced by workers;
- Improving the prevention of workplace accidents and illnesses, through a focus on the causes of work-related deaths (including hazardous substances), the promotion of health at work and the recognition that workplaces are for all; and
- Increasing preparedness to potential future health crises and the ability to respond rapidly to threats, the importance of which has been emphasized by the COVID-19 pandemic.

The Commission is encouraging Member States to update and draft their national OSH strategies in line with this strategic framework (in cooperation with social partners) to ensure that the new measures are “applied on the ground.”

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Portugal

Changes to telework guidance update

The Council of Ministers’ [Resolution No. 101-A/2021](#), of 30 July, [published](#) in the Official Gazette, revises the rules regarding telecommuting that apply according to the level of risk of the municipalities. It removes the mandatory requirement and only recommends that it continues when the employee’s job functions allow.

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Key Updates - Health

Puerto Rico: Executive Order Issued Effective Date: In Force

Covid-19 vaccinations

The government has [issued](#) Executive Orders (EO-2021-058 and EO-2021-062) making COVID-19 vaccination mandatory for workers in several sectors (i.e., employees in the health sector, independent contractors in the executive Branch) and recommending that all commercial establishments and private entities that are open to the public implement similar requirements. However, there are exceptions to the requirements.

EO 2021-062 also establishes consequences for individuals who fail to comply with the mandatory vaccination requirements. Failure to comply may result in fines of up to \$5,000, six months in jail, or both (at the discretion of a court).

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Romania: Ordinance Issued Effective Date: June 25, 2021

Health reform amendment

Emergency Ordinance no. 54/2021, which amends Law 95/2006 on health reform, was recently adopted and came into effect on June 25, 2021. Under the Ordinance:

- Patients may choose private health services from private providers that have completed contracts with “health insurance houses” and pay personal contributions. The personal contributions will cover the “difference between the tariff charged by the private provider for resolving a case (or the tariff for the medical services provided) and the corresponding tariffs covered by the national health insurance fund budget”. The “actual difference” is defined in the framework contract for the provision of medical services approved by Government Decision 696/2021 and applicable for the years 2021 to 2022.
- Regarding medical services, the personal contribution of the insured is calculated based on “the difference between the tariff charged by the private provider for solving the case and the amount resulting from the multiplication of the relative value of the case (“valoarea relativa a cazului”) with the tariff per a adjusted case (“tariful pe caz ponderat”) specific to the hospital”.
- To encourage transparency, private providers must display the personal contribution on their website and at their headquarters. The insured party can pay the personal contribution directly or based on a contract with an insurance company.

The provision regarding personal contributions for medical services (provided as part of continuous hospitalisation) came into force on July 1, 2021. The provisions regarding personal contributions for services provided in specialised outpatient clinics and in specialised paraclinical outpatient clinics will come into force 60 days after the adoption of the state budget for 2022.

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Key Updates - Health

United States of America: Interim Final Regulations Issued

Interim Final Regulations Prohibiting Surprise Medical Bills

Departments Issue Interim Final Regulations Prohibiting Surprise Medical Bills.

Just six months ahead of the effective date for employer group health plans, the Departments of Labor, Treasury, and Health and Human Services (the Departments) have jointly issued interim final regulations (the IFR) implementing portions of the No Surprises Act (the Act), which was enacted as part of last year's Consolidated Appropriations Act. The Act is intended to protect patients from large "surprise" medical bills incurred from emergencies and from services and procedures that are performed by out-of-network providers at in-network facilities.

This [Aon bulletin](#) discusses the following provisions of the IFR as they relate to group health plans:

- Plans to which the requirements apply;
- Prohibition on preauthorization for emergency services;
- Determining cost-sharing amounts for participants;
- Out-of-network rate paid by plans;
- Notice and consent provisions; and
- Other provisions.

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United States of America: Plan Published

Plan to Increase Number of Vaccinated Americans Includes Employment-Related Directives

President's Plan to Increase Number of Vaccinated Americans Includes Employment-Related Directives

On July 29, 2021, President Biden announced a plan intended to increase the number of vaccinated Americans and slow the spread of the Delta variant. In a speech from the White House, the President outlined several steps to achieve those goals, including the following employment-related actions:

- Small- and medium-sized businesses will be reimbursed for offering their employees paid leave to get their family members, including their children, vaccinated. (See "Tax Credits for Paid Leave Expanded to Cover Employees Accompanying Family Members for COVID Vaccinations" in the Other HR/Employment section of the newsletter.) The President also called on employers that have not offered paid time off to their employees for vaccination to do so.
- Every federal government employee and onsite contractor will be asked to attest to their vaccination status. Those who do not attest to being fully vaccinated will be required to wear a mask, comply with weekly or twice-weekly screening tests, and satisfy certain other requirements. The President also intends to apply similar standards to all federal contractors (not only those who are on site), and the Administration will encourage employers across the private sector to follow this model, according to the Fact Sheet issued in conjunction with the President's speech.

The [Fact Sheet](#): President Biden to Announce New Actions to Get More Americans Vaccinated and Slow the Spread of the Delta Variant.

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Key Updates - Health

United States of America: Guidance Issued

Health and Human Services (HHS), Department of Justice (DOJ) Release Guidance on “Long COVID” as a Disability

On [July 26, 2021](#), the Department of Health and Human Services (HHS) and the Department of Justice (DOJ) released [joint guidance](#) on “long COVID” as a disability. Individuals with long COVID (also known as “long-haulers”) continue to experience symptoms that can last months after first being infected with the virus. The latest guidance explains that long COVID can be a disability under Titles II (state and local government) and III (public accommodations) of the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1973, and Section 1557 of the Affordable Care Act (ACA). Each of these federal laws protects people with disabilities from discrimination. The guidance also provides resources for additional information and best practices. However, HHS and the DOJ stated that the guidance “focuses solely on long COVID and does not address when COVID-19 may meet the legal definition of disability.”

The guidance specifically addresses the following five questions:

- What is long COVID and what are its symptoms?
- Can long COVID be a disability under the ADA, Section 504, and ACA Section 1557?
- Is long COVID always a disability?
- What rights do people whose long COVID qualifies as a disability have under the ADA, Section 504, and the ACA Section 1557?
- What federal resources are there for people with symptoms of long COVID?

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United States of America: Emergency Declaration Extended

Health and Human Services (HHS) Again Renews COVID-19 Public Health Emergency Declaration

On July 19, 2021, Secretary of Health and Human Services (HHS) Xavier Becerra again renewed the public health emergency (PHE) declaration, extending the PHE for another 90 days through mid-October. The Secretary has the right to terminate the declaration prior to its expiration date.

The Aon bulletin on the renewal of the PHE is available [here](#).

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Key Updates - Health

United States of America: Guidance Issued

Affordable Care Act (ACA) requires Employers to provide HIV Pre-exposure Prophylaxis (PrEP) Related Services Without Cost-Sharing

On July 19, 2021, the Departments of Labor, Health and Human Services, and the Treasury issued a new set of Affordable Care Act (ACA) implementation FAQs that clarify the scope of HIV pre-exposure prophylaxis (PrEP) benefits that must be provided without cost-sharing under the ACA's preventive services coverage mandate.

The Aon bulletin is available [here](#).

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United States of America: Guidance Issued

Additional American Rescue Plan Act of 2021 (ARP) Consolidated Omnibus Budget Reconciliation Act (COBRA) Subsidy Guidance

The Internal Revenue Service (IRS) has issued a new set of COBRA frequently asked questions (FAQs) regarding COBRA premium assistance for COBRA coverage under the American Rescue Plan Act of 2021 (ARP). The new FAQs provide additional guidance regarding eligibility for COBRA premium assistance and how employers may claim the COBRA premium assistance tax credit. The 12 new FAQs supplement earlier guidance (Notice 2021-31) issued by the IRS in May 2021, which contained 86 FAQs.

The Aon bulletin is available [here](#).

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Key Updates - Risk

India: Relief Scheme Introduced Effective Date: March 24, 2021

Employee' State Insurance Corporation (ESIC) COVID-19 Relief Scheme

The Employee' State Insurance Corporation (ESIC) has [introduced](#) a new scheme to provide monetary assistance to the family members of those persons that qualify as employees under Section 2 (9) of the Employees' State Insurance Act, 1948 (ESI Act) and have died due to COVID-19. The ESIC COVID-19 Relief Scheme also extends relief to the family members of those employees that die (i.e., COVID-19-related deaths) within 30 days of recovery from COVID-19.

- Employees eligible for the scheme include those that are registered on the ESIC online portal at least three months prior to their COVID-19 diagnosis; in employment on the date of diagnosis; and those whose contributions (for at least 70 days) have been paid or payable during the period of one-year preceding diagnosis. If any employee falls short of the requirement of 70 days of contribution and was under the maternity benefit, extended sickness benefit, or temporary disablement benefit, then the number of days the employee was under any of these benefits will be counted for determining their eligibility.
- Dependents include spouse, legitimate or adopted son and daughter, and widowed mother. If the deceased employee is not survived by any of these relations, then, it can be extended to parents (other than widowed mother, illegitimate children, minor sibling, widowed daughter-in-law).
- Upon death, 90% of the average daily wages will be considered as the full rate of relief and will be paid to the dependents (3/5 of the full rate to spouse, 2/5 of the full rate to each legitimate or adopted child and 2/5 of the full rate to the widowed mother). If the total relief distributed exceeds the full rate, then each share will be reduced proportionately. Minimum relief will be INR 1800 per month.
- The claimant must file a form (CRS-I) along with COVID-19 positive test report and death certificate to the nearest ESIC branch office.
- The Scheme will be effective for a period of two years from March 24, 2021.

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Key Updates - Retirement

Australia: Letter Issued

Expectations for Registrable Superannuation Entity licensees

Australian Prudential Regulation Authority (APRA) [issued](#) a letter on July 30, 2021, on the implementation of the Your Future, Your Super reforms (the YFYS reforms) which went into effect on July 1, 2021. The letter contains APRA's expectations of Registrable Superannuation Entity (RSE) licensees considering legislative requirements such as the requirement to perform their powers in the best financial interests of their beneficiaries. The letter states trustees must have already:

- taken immediate steps to initiate changes to practices where necessary, to meet the new legal obligation (which became effective on July 1, 2021); and
- reviewed internal frameworks, policies, and processes to identify and address areas that need to be strengthened considering the YSYF reforms.

The letter also notes three core components of its implementation of the YSYF reforms:

- administering the performance test;
- enhancing standards on investment governance; and
- reporting on the findings from a thematic review of RSE licensee expenditure management.

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Belgium: Law Enacted Effective Date: July 13, 2021

Reduction in social security contributions

[Law No. 2021021315](#), introduces tax support measures due to the coronavirus pandemic and was published in the Official Gazette on July 13, 2021. It provides for a reduction in social security contributions by a lump sum amount of 2,400 euros per company to support hiring.

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Brazil: Law Enacted Effective Date: July 15, 2021

Social Contribution rates

Law No. 14183, which provides for the social contribution rates on net income (CSLL) for several legal entities, was published in the Official Gazette on July 15, 2021. [Measures](#) in the Law include setting the CSLL rate at 20% (until December 31, 2021) and at 15% (from January 1, 2022) for private insurance companies, capitalization companies, and credit unions. Provisions in the Law increase the CSLL rate to 25% (from 15%) until December 31, 2021, and at 20% from January 1, 2022, for banks; and sets the CSLL rate at 9% for other legal entities. It also increases the social integration contributions (PIS/PASEP) rate to 1.13% and social security contributions (COFINS) rate to 5.2% for the chemical industry from July to December 2021.

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Key Updates - Retirement

Germany: Pension Update

Basic Pension Law update

The government has announced that from July 2021, pensioners will start receiving basic pension notifications on a rolling basis. Those who worked for many years but earned below the average during that time will receive the basic pension. Questions and answers can be found on the [website](#).

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India: Guidelines Issued

Registration of Pension Funds Guidelines, 2021

The Pension Fund Regulatory and Development Authority (PFRDA) has [issued](#) the Registration of Pension Funds Guidelines, 2021. These guidelines are being issued with the objective of opening 'on tap' registration of Pension Funds sponsors on a continuous basis (with the PFRDA) to manage the pension assets of National Pension System (NPS) subscribers under the Central Government Schemes, State Government Schemes, Private Sector Schemes, and other schemes regulated and administered by the PFRDA (in accordance with legal instruments issued by the PFRDA). The Pension Fund sponsors may also be required to handle any other pension schemes that may be approved by the PFRDA in the future (based on the requirements of the pension sector).

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Ireland: Proposal

Institutions for Occupational Retirement Provision (IORP) II Pensions Directive

The Pensions Authority has [published](#) a draft code of practice for trustees of occupational pension schemes and trust retirement annuity contracts (RACs). It sets out what the regulator expects from trustees to meet their obligations under the European Union (Occupational Pension Schemes) Regulations 2021. The draft code of practice is open for public consultation with submissions due no later than September 16, 2021. It is expected that the final code of practice will be published in November 2021.

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Key Updates - Retirement

Malaysia: Withdrawal Program Introduced Effective Date: In Force

i-Citra Withdrawal Program

The Prime Minister has [announced](#) a new withdrawal program that allows members to withdraw savings from the Employees' Provident Fund (EPF). Under [i-Citra](#), provident fund members younger than age 55 may withdraw up to 5,000 ringgits from their EPF accounts. The aim of the temporary relief measure is to provide economic relief to fund members who have been negatively impacted by the COVID-19 pandemic. Details of the program include:

- Fund members must have combined (Account 1 and 2) account balances of at least 150 ringgits to be eligible for the early withdrawal.
- The application period opened on July 12 and will close on September 30, 2021. Members can start applying to withdraw their EPF money through the [i-Citra portal](#). The first payment is expected to be credited into the respective members' bank accounts from August 2021.
- Members who elect to withdraw the maximum amount of 5,000 ringgits will receive 1,000 ringgits a month (for five months). The payments will be drawn first from members' Account 2 balances. If there is less than 5,000 ringgits in Account 2, the remainder will be drawn from Account 1.

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Norway: Measures extended

Extension of access to membership in pension schemes

The amendments to the Corporate Pensions Act, the Defined Contribution Pensions Act, and the Occupational Pensions Act, which give employers the opportunity to decide that temporarily laid-off employees will continue as members of the pension scheme, has been extended. Employers now have this option until September 30, 2021.

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Peru: Law Enacted Effective Date: In Force

Change in age requirement to request early retirement

[Law 31332](#) has been published and provides for a change in the age requirement to request early retirement. (It modifies article 42 of the Single Ordained Text of the Law on the Private System for the Administration of Pension Funds-Supreme Decree No. 054-97-EF). Under the Law, early retirement is allowed for members over age 50, if they have pension equal to or greater than 40% of the average remuneration received and income declared during the last 120 months ("updated by deducting the bonuses"). Previously, this age requirement was 55 for men and 50 for women.

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Key Updates - Retirement

Portugal: Declaration of Rectification Issued Effective Date: July 1, 2021

Changes in regulatory standards

The Declaration of [Rectification No. 383/2021](#) was published in the Official Gazette on July 1, 2021. It rectifies inaccuracies identified in [Regulatory Standard 11/2020-R](#), of 3 November (on the provision of information required by the Insurance and Pension Funds Supervisory Authority from pension fund management companies). It covers what items should be included in the audit report for the pension fund management companies and pension funds as well as the actuary report; the elements for the purpose of timely reporting; and the means of providing the information.

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Sweden: Law Enacted Effective Date: June 18, 2021

Pension contributions

[Law 2021:591](#), published on June 18, 2021, assesses employer old age pension contributions at a rate of 10.21%, on the first 25,000 Swedish kronor of monthly wages paid to employees aged 18 to 22 during the June 1 to August 31, 2021, period. This measure extends a reduction introduced in [Law 2021:55](#) which assesses old age pension contributions and 45% of other social taxes on the same employees on the first 25,000 Swedish kronor of monthly wages from January 1, 2021, to March 31, 2023 (resulting in a contribution rate of 19.73%).

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Thailand: Notification Issued Effective Date: July 13, 2021

Deferral of Provident Fund (PF) contributions

[Notification No. 3](#), allowing for a deferral for employer and employee provident fund (PF) contributions due to the coronavirus pandemic, was published in the Official Gazette on July 12, 2021. The notification includes measures allowing the deferral of PF contributions from July 1 through December 31, 2021; and clarifying the procedure for employers opting to apply for the deferral. The notification took effect July 13, 2021.

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United Kingdom: Response to Consultation Published

Normal Minimum Pension Age (NMPA) consultation response

HMT has [published](#) its response to the consultation on implementing changes to normal minimum pension age (NMPA). The increase, from 55 to 57, will take place on 6 April 2028 and the consultation concerned protections for members of registered pension schemes (including personal pensions) that had an unqualified right to take pension benefits below age 57 written into the scheme's rules on 11 February 2021 (the date the consultation commenced). As a result of the consultation, two additional flexibilities will be included: firstly, the protection will apply to members of arrangements on 5 April 2023, which the government suggests provides individuals with a window of opportunity to join a scheme with a protected NMPA; secondly, protection will be retained in a wider range of circumstances on transfer - including individual transfers.

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United Kingdom: Proposal

Draft amendments to Pension Scheme Pays reporting

HMRC has [published](#) draft legislation and a policy paper on reporting of Scheme Pays, extending the deadlines after a retrospective annual allowance charge. Individuals will be able to ask their pension scheme to settle their annual allowance charge (of £2,000 or more), in relation to a previous tax year (up to six years prior) where there has been a retrospective adjustment to their pension input amount leading to an AA charge. (This change has been necessitated by the public service pension reforms but applies to anyone who has a retrospective annual allowance tax charge resulting from a change to their pension input amount and meets the conditions for Scheme Pays.) This measure will also extend the deadline by which the scheme administrator must report and pay the annual allowance charge, so that the deadline for paying the charge relates to when the scheme administrator is notified of the charge, rather than a fixed period after the end of the tax year.

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United Kingdom: Newsletter Published

Her Majesty's Revenue and Customs (HMRC) pension schemes newsletter 131

HMRC has published [pension schemes newsletter 131](#), which includes information on relief at source, annual allowance pension savings statements, the Managing Pension Schemes service, and statistics on pension flexibilities and QROPS transfers.

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Key Updates - Retirement

United States of America

Legal Developments

The Retirement Legal Consulting & Compliance practice is pleased to present its Quarterly Update of recent legal developments for the third quarter of 2021. In this [issue](#) you will find the following articles:

- Modernizing Section 127 for Today's Education Benefits
- Excessive DC Plan Fee Litigation: Mitigation Strategies
- Achieving Tax Certainty in an Era of IRS 'No Ruling' Policies
- DOL Continues to Focus on Cybersecurity—Renewed Audit Efforts
- What Did I Hear You Say? New Guidance Regarding Audio Recordings Involving Plan Information
- Terminated DB Plan Excess Assets Can Fund DC Plan Match
- Actuarial Equivalence Lawsuits—Current State of Play
- Quarterly Roundup of Other New Developments
- Recent Publications.

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United States of America: Notice Issued

American Rescue Plan Act of 2021 (ARP) Funding Guidance for Single Employer Plans

On July 30, 2021, the Internal Revenue Service (IRS) released [Notice 2021-48](#), which provides guidance on applying the single employer pension funding provisions of the American Rescue Plan Act of 2021 (ARP). The following, briefly highlights some of the guidance provided:

- Flexibility in Initial Application of ARP Provisions: The guidance confirms that the interest rate stabilization provisions of ARP may first be applied in any plan year during 2020-2022 and that the 15-year shortfall amortization provision may first be applied in any plan year during 2019-2022. By default, the interest rate provisions are effective in 2020 and the 15-year amortization provision is effective in 2022. A plan sponsor will need to make an election if they intend to apply different timing. The Notice provides details regarding the required form and timing of specific elections for ARP provisions, and allows for "deemed" elections based on information reported on the Form 5500 Schedule SB.
- Extension of Usual Deadlines for Funding Balance Elections: The deadline for certain funding balance elections has been extended to December 31, 2021, for situations in which retroactive application of ARP would result in any of the following:
 - (i) excess funding balances being applied to the minimum required contribution for a plan year;
 - (ii) an increase in excess contributions that can be added to the prefunding balance for a plan year; or
 - (iii) a decrease in the amount of funding balance that needs to be waived for a plan year.
- Form 5500 Filing Implications: If a Form 5500 and Schedule SB have already been filed for a plan year without reflecting ARP, the plan sponsor can retroactively apply ARP for that plan year without needing to amend the Form 5500 filing and Schedule SB, unless contributions originally reported on the Schedule SB are re-designated for a later plan year as permitted by the notice.

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Key Updates - Talent

Australia: Announcement Issued Effective Date: July 1, 2021

Income threshold increase for unfair dismissals

The Fair Work Commission has [announced](#) that the high-income threshold, which determines whether employees not covered by awards benefit from unfair dismissal protections, increased from July 1, 2021. The threshold increased to A\$158,500 (from A\$153,600). Employees are covered by the Fair Work Act's unfair dismissal provisions if they earn less than the high-income threshold annually and are not covered by an award or enterprise agreement.

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Canada

Ontario Workplace Safety and Insurance Board (WSIB) Insurance Fund Surplus Distribution Model consultation; Employment Standards/Pension Administration; Compensation/Employment Insurance/Investment Oversight

Aon's weekly Radar is available as of: [July 15](#), [July 29](#) and [August 5, 2021](#).

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Chile: Law Enacted Effective Date: July 12, 2021

Minimum monthly income and benefit adjustment

[Law No. 21.360](#), published on July 12, 2021, has provisions that re-adjusts the amount of the minimum monthly income, as well as the family and maternal allowance. It also provides extraordinary help for families impacted by the pandemic. From May 1, 2021:

- The minimum monthly income for workers over 18 years of age and up to 65 years of age is 337,000 Chilean pesos (from 326,500 pesos).
- The minimum monthly income has increased to \$ 251,394 for workers under 18 years of age and over 65 years of age.
- There is an increase to \$ 217,226 for the minimum monthly income for nonremuneration purposes.
- The family and maternal allowance has also increased as outlined in the Law. The family allowance will be \$ 13,832.
- Also, the Law creates a subsidy to "achieve a guaranteed minimum income".
- The Law requires further adjustments to take effect January 1 and May 1, 2022.

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Key Updates - Talent

Chile: Law Enacted Effective Date: In Force

Additional public holiday

The government has added another public holiday. [Law No. 21,357](#) establishes Winter Solstice, National Indigenous Peoples' Day as a legal, annual holiday.

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China: Guidelines Issued

Guidelines for electronic labor contracts

In 2020, the government clarified the legitimacy of electronic labor contracts through the Letter on Information of Electronic Labor Contracts Related Issues. The Ministry of Human Resources and Social Security ([MHRSS](#)) has recently [issued](#) the Guideline for the Conclusion of Electronic Labor Contracts. It provides comprehensive guidance for businesses to complete electronic labor contracts with their employees. The Guidelines encourage the electronic signature of contracts via designated platforms set up by the government or by third-party organizations. In order to use a platform established by the government, the parties would have to use a government-issued employment contract template.

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Colombia: Enacted Effective Date: August 3, 2021

New option of labor contracting

[Law 2121 of August 3, 2021](#), has introduced a new option of labor contracting called "remote work" which permits workers to fulfill their work obligations remotely using information technologies, without being physically present in the employer facilities. Highlights of the Law include:

- Remote work is different from teleworking and working at home (alternatives already provided for by legislation). Remote work infers that the work is performed on a permanent basis at a location other than the employer's premises.
- All stages of the contract must be carried out remotely, including its completion.
- The remote work modality requires the agreement of both parties.
- The employment contract for remote work must respect the worker's rights to privacy and the right to disconnect. At a minimum the contract must also include conditions of service, technological and environmental means required and the way to execute it; the functions, days, and hours in which the worker must perform the work activities in order to identify the origin in case of work accidents along with determining the legal maximum working day; responsibilities for the custody of work items and their delivery; and the computer security measures that the remote worker must know and comply with.
- Although the parties may agree on the conditions of remote work, the place of execution must be approved by the respective ARL (Labour Risks Entity).

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Colombia: Law Enacted Effective Date: July 15, 2021

Reduction in workweek

[Law 2101 of 15 July 2021](#), which came into force on July 15, 2021, amends Article 161 of the Substantive Labour code. It gradually reduces the working week from 48 to 42 hours, from 2023 to 2026. Highlights of the Law include:

- From July 15, 2023, the maximum weekly working hours will be 47 hours; from 2024, 46 hours; from 2025, 44 hours; and from July 15, 2026, 42 hours.
- The new limit on weekly working hours will have several exceptions (i.e., maximum working hours for adolescents; the 6 x 36 working day; and the special 56-hour working week).
- It establishes that the reduction in working hours may not entail a reduction in salaries, social benefits, the value of the working hour, or the employer's other obligations.
- The Law provides that the new maximum working week will be understood as modified in all articles that refer to the 48-hour working week.
- It changes the daily working hours limit for flexible working hours. It will now be 9 hours a day rather than 10.
- Also, the Law provides that "during the time of gradual implementation, the working day devoted to recreational, cultural, or training activities will be adjusted proportionally by mutual agreement, as well as the Family Semi-Annual Working Day". However, when the maximum of 42 hours is reached, the employer may be exempted from these obligations.

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Denmark: Law Enacted Effective Date: December 31, 2021

Whistleblowers Protection law

A draft law implementing the European Union (EU) whistleblowers Directive has been passed. Under the [Law](#) as it has been [adopted](#), groups of companies can implement a joint whistleblower scheme rather than one for each entity with over 249 employees. However, the law allows the Minister of Justice to establish rules that would exclude the possibility of establishing a common whistleblower scheme. Highlights of the law include:

- Violations of EU acts that fall within the scope of the underlying directive can be reported and Danish laws and regulations that implement such. Additionally, "serious offenses or other serious matters" can be reported (i.e., "those that may be considered ordinary criminal offenses that are not regulated by EU law and offenses that must be considered in the public interest to uncover").
- Whistleblower is defined as a "natural person who reports or publishes information about violations acquired in connection with his or her work-related activities", and such person must be covered by one of the groups of persons listed in the law (i.e., employees, self-employed persons, members of the executive board, the board of directors, the supervisory board, or the corresponding management body of a company). Also included are employees of the company's partners and suppliers.
- Companies with 50 to 249 employees must establish an internal whistleblower scheme where workers can report offenses no later than December 17, 2023. While there is not a requirement for companies with less than 50 to establish a whistleblower scheme, there may be industry-specific requirements that must be followed.

The law will enter into force on December 17, 2021.

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France: Law Enacted Effective Date: In Force

2021 Finance Law

[Law No. 2021-953](#), published in the Official Gazette on July 20, 2021, amends the 2021 finance law. Measures include providing a 1,000 Euro tax exemption for qualified employees, which can be increased to 2,000 euros for employees and employers meeting specified requirements; and Article 25 providing aid to employers of 15% of the remuneration paid for employee social security contributions for the months of June through August 2021.

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Germany: Rules Issued Effective Date: In Force

New rules for the workplace

There are new rules for the workplace.

- There is no longer a temporary statutory obligation to offer remote work due to its expiration on July 1, 2021. However, employers are required to continue to implement appropriate technical and organizational measures to ensure compliance with hygiene and distance standards (i.e., lower room occupancy, reduced personal meetings, distance of 1.5 meters, partition walls, proper ventilation, and sanitary supplies). The provision requiring at least 10sqm2 of office space per employee is no longer applicable.
- Also, employers must update their company hygiene plans after performing a new "infection risk assessment".
- Free COVID-19 testing must be granted at least twice per calendar week for employees at the office or travelling (except for employees who are fully vaccinated or recovered from COVID-19). Evidence of offering testing will be retained until September 10, 2021.

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Germany: Measures Extended Effective Date: In Force

Bridging Aid III Plus

The [Ministry of Finance](#) extended and expanded tax relief measures due to the coronavirus pandemic.

- The “bridging aid” support program has been extended until the end of September 2021 and expanded under Bridging Aid III Plus. The extended program now includes the restart bonus with which companies can receive a higher allowance for personnel costs. The restart assistance for the self-employed will also be continued as restart assistance plus.
- The fixed cost support enables companies and the self-employed to receive subsidies for fixed costs. The prerequisite is a decrease in sales compared to the same month in 2019 by more than 30%.
- Also, the new personnel cost aid is being introduced to help companies get employees out of short-time work as quickly as possible and to encourage new hires. Companies that, in the course of reopening, return staff from short-time work, hire new ones or otherwise increase employment, have the option of an existing flat-rate personnel cost (a “restart bonus”) as a contribution to the resulting increase in personnel costs.
- If the personnel costs increase in July 2021 compared to May 2021, then companies will receive a 60% grant on this difference. For the funding month of August, the subsidy is then 40% and in September 20%.

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Hungary: Wage Subsidy Program Introduced Effective Date: June 1, 2021

Enterprise Labor Support Program

The National Employment Service has [announced](#) the provisions of a wage-subsidy program that supports employers which hire young employees and other registered jobseekers. From June 1, 2021, the Enterprise Labor Support Program provides up to six months of subsidies to employers that hire registered jobseekers under age 25 or who were registered for at least one month. The subsidy is 50% of wage costs up to a maximum of 100,000 forint per month for full-time employment (gross wage and social contribution tax actually transferred).

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Key Updates - Talent

Ireland: Practice Update Published

Code of Practice on Determining Employment Status

The Minister for Social Protection has [published](#) an updated Code of Practice on Determining Employment Status which was drafted by an interdepartmental working group. The Code, intended to be a “living document”, aims to provide a clear understanding of employment status, considering current labour market practices and developments in legislation and case law. It assists employers in ensuring that workers are correctly classified in a way that aligns with the reality of the relationship between the worker and the business. The Minister is proposing to make the provisions of the Code statutory requirements and will later draft legislation.

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Ireland: Guidance Update

Remote work website

The Department of Enterprise, Trade & Employment has a [website](#) which contains guidance for employers and employees adopting remote working practices. It now includes a [checklist resource](#) that is based on official guidance and covers the key areas for consideration by employers for remote working.

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Key Updates - Talent

Israel: Guidance Update Issued

Update to worker quarantine payments

The government has updated the guidelines on [quarantine payments](#) to employees.

- The payment amount will be equal to payments for [sick leave](#) and does not include entitlement to payment for the first day of quarantine. Employees do have the option to use a vacation day to cover the first day of quarantine (at the expense of his or her accrued vacation time). The employer may deduct only three sick leave days for quarantine.
- Several classes of employees are entitled to the full quarantine payment including a vaccinated employee required to quarantine by the Ministry of Health; a recovering employee who has provided the employer with a certification to such; or an employee who cannot be vaccinated and has provided the employer with a certification to such. An unvaccinated employee is entitled to only 75% of the quarantine payment.
- Working parents that must care for a child (i.e., a minor under the age of 16 or a person with a disability) who is quarantined is also entitled to these payments. (This provision will not apply when the quarantine results from a return to Israel from a trip abroad).
- The period for submitting requests to receive reimbursement for quarantine payments for employers will be extended from 60 days from the end of the month in which the employee was in quarantine to 90 days. Employers may now file a claim for reimbursement of quarantine payments for a parent absent due to quarantine from January 1, 2021, through August 5, 2021. Retroactive reimbursement claims for quarantined parents can be submitted from October 15 through December 15, 2021.
- A quarantined employee working from home is entitled to his or her regular salary and not quarantine payments.

Additionally, the government has drafted a list of steps to reduce the infection rate which includes encouraging private-sector employers to limit the physical attendance by utilizing remote work.

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Mexico: Decree Issued Effective Date: In Force

Time extended to comply with requirements for outsourcing

The decree [extending](#) the time to comply with legal requirements established in the decree on labor outsourcing was [published](#). Companies now have until September 1, 2021 (generally) to comply. The decree also authorizes the extension of the deadline to obtain the registration before the Public Registry of Contractors of Services or Specialized Works of the Ministry of Labor and Social Welfare until September 1, 2021.

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Key Updates - Talent

Netherlands: Regulation Issued Effective Date: In Force

Decrease in unemployment rates update

The Ministry of Social Affairs and Employment along with the Ministers of Health, Welfare and Sport and of Finance have **announced** the unemployment tax rates. Under the “Regulation determining the employee and national insurance premium percentages, maximum premium wage employee insurance and childcare allowance supplement 2021”, the unemployment tax rates will decrease from August 1, to December 31, 2021. The low premium will be 0.34% (from 2.70%) and the high premium will be 5.34% (from 7.70%) during this period.

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Norway: Proposal

Proposals to prevent wage theft

The Parliament has adopted proposals to prevent work related crime. The proposals include:

- wages that must be paid into employees' accounts via a bank transfer (not by cash), which will contribute to reducing the extent of undeclared work and improve employees' financial situations;
- criminal penalties for wage theft (including fine and imprisonment), for an employer who fails to pay wages or other remuneration to the employee, pays too little to the employee, or demands repayment of wages already paid; and
- criminal penalties for business leaders who fail to establish an occupational pension scheme or comply with the minimum requirements of the Act on Mandatory Occupational Pensions.

The new provisions are expected to be effective from January 1, 2022.

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Key Updates - Talent

Peru: Wage Subsidy Program Introduced Effective Date: In Force

Let's Recover Formal Employment program

The Ministry of Labor and Employment has announced a Covid-19 wage-subsidy program. Under the [Let's Recover Formal Employment program](#), there are subsidies for workers who were hired or returned from a suspended contract or unpaid leave during the months from November 2020 to April 2021 and earn up to 2,400 soles per month. The subsidies will be provided to eligible employers until September 2021.

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Peru: Law Enacted Effective Date: August 8, 2021

Time off for COVID-19 vaccination

[Law 31334](#) (08/07/21) was approved and grants licenses to workers who decide to be vaccinated against COVID-19. Under the Law, the worker has the right to request a paid leave (of up to four hours) when receiving the vaccination.

- The license must be requested from the Department of Human Resources (or other department or person with similar authority).
- The license must be requested no less than 48 hours in advance of the scheduled date of the vaccination.
- If the vaccination center is not operating on the scheduled leave day, the worker may request the benefit again.

Vaccination leave is applicable to workers in both the private and public sectors.

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Romania: Order Issued Effective Date: In Force

Revisions to individual employment contract framework

The Ministry of Labour and Social Security has issued Order no. 585/2021 which amends the standard framework of an individual employment contract. The Order requires the following to be included in the individual employment contract:

- Language informing the employee (those up to age 35 who are insured under the public pension system) of the requirement to join a private pension fund.
- Language informing workers that the job responsibilities are included in the job description.

This obligation does not apply to micro-enterprises of nine employees or less. These companies are obliged only to provide a short description of an employee's activity.

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Key Updates - Talent

Saudi Arabia: Decision Issued Effective Date: In Force

Increase in minimum wage

The Ministry of Human Resources and Social Development (MHRSD) has [published](#) its decision to raise the minimum wages for several categories of workers (i.e., Saudi student residents in the Kingdom and working part-time regularly, permanent part-time workers, workers with a flexible working system and persons with disabilities that are able to work). The Ministerial Decision also covers the wages for the special categories in the "Nitaqat" program.

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Slovenia: Law Enacted Effective Date: July 14, 2021

Support measures for employment

[Law No. 2454](#), published in the Official Gazette on July 13, 2021, extends tax relief measure due to the pandemic. The extended measures include providing reimbursement of part-time salary compensation and the eligibility criteria for employers that entered the business register before Dec. 31, 2020; and financing the annual holiday bonus (i.e., EUR 1,024 per employee) for businesses that entered the business register until May 31, 2021.

- Before deciding to "order" part-time work, the company must consult with the employer's trade unions or work council on the scope of part-time work, the number of employees in which such work will be ordered, and the duration of the order. It must obtain the written opinion of the trade union or works council. If there is no trade union or works council at the employer, the employer must inform the workers before the decision is implemented.
- An employer may order part-time work for workers with a full-time employment contract from July 1, 2021, to September 30, 2021.
- The government may, by a resolution, extend the measure for a maximum of three months, but not longer than December 31, 2021.
- The employer must claim partial reimbursement of salary compensation on a monthly basis for the previous month, if the conditions are met which are outlined in the Law.
- To receive assistance for the payment of the holiday allowance, employers must submit a statement via the Financial Administration of the Republic of Slovenia (FURS) information system regarding the sales revenue (decline must be more than 20%) from September 1 until the end of the month. FURS will pay the aid until October 20, 2021.

The Law entered into force July 14, 2021.

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Key Updates - Talent

South Africa: Proposal

Measures to encourage employment

The President has [announced](#) tax support measures due to the coronavirus pandemic. The measures aim to encourage employers to hire and retain employees. Measures include an expansion of the Employment Tax Incentive for four months to include employees earning below R 6,500 and to increase the incentive amount by up to R 750 per month; and deferred payment of PAYE taxes for a period of three months to provide businesses with additional cash flow, with an automatic deferral of 35% of PAYE liabilities for employers with revenue below R 100 million. Also, the [Unemployment Insurance Fund](#) (UIF) decided that the COVID-19 TERS scheme should be extended to sectors that are affected by Adjusted Alert Level 4 restrictions. The details of the extension will be published shortly following the finalisation of the full scheme which will include further details on who is eligible for this support.

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South Africa: Interpretation Note Published

Deductions for learnership agreements

The South African Revenue Service (SARS) has [published](#) Interpretation Note 20 (Issue 8) on additional deductions for learnership agreements. The aim of the Note is to “provide clarity on the interpretation and application of section 12H of the Income Tax Act (ITA), which provides for additional deductions for registered learnership agreements”. The additional deductions are intended as an incentive for employers to train employees in a regulated environment in order to encourage skill development and job creation.

The Note addresses, among other things, the following:

- Relevant sections of the law;
- Registered learnership agreements;
- Requirements for the deduction of the annual allowance;
- Enhanced allowances for learners with a disability;
- Prohibition of learnership allowances;
- The quantum of the annual allowance;
- The quantum of the completion allowance;
- Learnership agreements for less than 24 full months;
- Learnership agreements equal to or exceeding 24 full months;
- Substitution of employers;
- Termination of the learnership agreement; and
- Reporting requirements.

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Key Updates - Talent

United Kingdom: CJRS Update

Coronavirus Job Retention Scheme (CJRS) update

The government previously [announced](#) the extension of the Coronavirus Job Retention Scheme until September 30, 2021 and has updated its website covering the changes as of July 1, 2021.

- From July 1, 2021, employers can claim 70% of an employee's usual salary for hours not worked (up to a maximum of £2,187.50 per month) and will pay the remaining 10% themselves.
- From August 1, employers can claim 60% of an employee's usual salary for hours not worked (up to a maximum of £1,875 per month) and will pay the other 20% themselves.
- Employers are responsible for paying the National Insurance Contributions and pension contributions, together with holiday pay for any holiday that the employee takes (i.e., the difference between 80% and 100% of pay). From July 1, employers will also have to pay the contributions set out above.
- Employers can continue to top up wages if they wish.
- Employers can furlough employees for any amount of time and any work pattern and claim the grant for the hours not worked (i.e., they can fully or flexibly furlough employees).
- Claims for September must be submitted by October 14, 2021, and any amendments must be made by October 28, 2021.

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Key Updates - Retirement

Ukraine: Proposal

Proposal to extend age for pension supplements

The Ministry of Social Policy has [announced](#) a proposal (Bill No. 4668) to extend the age for providing pension supplements to pensioners. The aim of the program is to reduce the poverty of older people who cannot provide for themselves. Under the proposal, from 2022, those aged 70 to 75 would be included in the program of targeted benefits for the elderly initiated by the President. During 2020 and 2021, pensioners over age 80 received a "targeted supplement" to pensions in the amount of UAH 500 per month. In 2021, retirees aged 75 to 80 were included in the program. From October 1, they will receive a monthly compensation payment of UAH 400. The pension payment for them will be at least UAH 2,500. Other proposals include:

- increase from January 1 of pensions for people with disabilities resulting from the Chernobyl disaster;
- indexation from March 1 of insurance pensions for pensioners and compensation payments for pensioners aged over 80 and for pensioners aged from 75 to 80;
- recalculation from July 1 and from December 1 of pension payments in connection with the increase of the subsistence level for disabled individuals;
- recalculation from October 1 of the minimum old-age pension in connection with the projected increase in the minimum wage; and
- proposals for differentiation of social guarantees for pensioners considering the length of insurance.

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Key Updates - Talent

Australia: Proposal

Proposal to change tax arrangements for Employee Share Schemes (ESS)

The government announced changes to the regulatory and tax arrangements for employee share schemes (ESS) in the 2021-22 Budget. The Treasury has [published](#) draft legislation that would implement one of the changes. Currently, employees may defer taxation of discounts on shares or rights issued to the employees under a complying ESS and one of the taxing points for such income is the end of employment. The change would remove the cessation of employment taxing point for the tax-deferred ESS that are available for all companies. The tax would be deferred until the earliest of the remaining taxing points (i.e., where an employee ceases the relevant employment, the deferred taxation arrangement will continue and the earlier of the remaining deferred taxation points will apply). The aim in removing this taxing point for tax-deferred ESS is to assist businesses in hiring employees with ESS offers in addition to wages. The proposed changes will become effective on the first day of the first quarter following Royal Assent. Interested parties are invited to comment on the draft legislation by August 25, 2021.

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European Union: Proposal

Proposed New European Union (EU) Blue Card Rules

The [European Union](#) is [proposing](#) new EU Blue Card rules. The aim of the revised EU Blue Card scheme is to make it easier and more attractive for highly skilled third-country nationals to come and work in the EU. Under the proposed rules:

- Applicants (who will be able to apply also from within the EU territory) must present a work contract or a binding job offer of a minimum of six months.
- The salary threshold for applicants has been reduced to between 1 and 1.6 times the average gross annual salary (i.e., at least 100 % but not more than 160 % of the average gross annual salary) in the Member State of employment.
- Greater flexibility will be provided for changing positions or employers. During the first 12 months, EU Blue Card holders would only need to complete a new labour market test if they wish to change position or employer. After this period, the cardholder may need to notify relevant national authorities concerning the change of employer or position.
- New rules will facilitate the recognition of professional skills for occupations in the information and communication technologies sector. Applicants with professional experience equivalent to a higher education qualification in some specific sectors will also be eligible to apply.
- The text will have to be approved by both the plenary and the Council and published in the Official Journal before it can enter into force. Member States will then have a two-year period to adapt their national legislation to bring it in line with the directive.

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Key Updates - Talent

Jersey: Proposal

Statutory parental leave proposals

The States Assembly has approved a proposition to introduce a statutory minimum period of parental bereavement leave. The Social Security Minister will submit proposals (by the end of March 2022) that would provide for:

- employed parents to have a "day-one" right to take two weeks of leave following the death of a child under the age of 18;
- leave taken as a single two-week block, or two separate one-week blocks, within a period of 56 weeks from the bereavement;
- parents would receive their full salary; and
- leave would be available to biological parents, parents by marriage or civil partnership, adoptive parents, and foster parents.

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United Kingdom: Proposals in Response to Consultation Published

Response to consultation paper on sexual harassment in the workplace

The government has [published](#) its response to a [consultation paper](#) on sexual harassment in the workplace which explored existing protections for workers and how these could potentially be strengthened. Highlights of the response include:

- The government will introduce a duty requiring employers to take "all reasonable steps" to prevent sexual harassment.
- Explicit protections from third-party harassment (i.e., harassment by a customer or a supplier) will also be introduced. However, protections will not apply to volunteers and interns. (Interns are covered by existing legislation in most cases).
- The government will consider extending the time limits for bringing Equality Act based claims to an employment tribunal from three to six months.
- The government will encourage the Equality and Human Rights Commission to develop a statutory code of practice to complement the 2020 [technical guidance](#) as well as draft its own guidance for employers.

No date has been provided as to when the obligations will come into force.

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Other Notable Updates

Area	Country	Date	Name
Health	Oman	8/5	Electronic system for licensing health insurance Third Party Administrators

Risk	India	8/26	Final rules for Insurance (Amendment) Act 2021 update
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Retirement	India	8/5	Invest in initial public offering for pension funds
	India	8/12	Withdrawal of pension savings process change
	Spain	8/26	Changes in regulatory penalties for social security infringements
	United Kingdom	8/26	Government responds to its consultation on increasing the normal minimum pension age to 57
	United Kingdom	8/26	Court ruling on the level of Pension Protection Fund benefits
	Uruguay	8/19	Employer retirement contribution exemption

Talent	Belgium	8/19	Employment support measures
	Greece	8/19	Employment legislation reform
	Indonesia	8/5	Tax incentives extended
	Malaysia	8/19	The Covid-19 Wage Subsidy Program extended
	Norway	8/26	Expansion of authority
	Ukraine	8/19	Home and distance work agreements



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