



# #GlobalBenefitsBulletin Highlights








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## Key





 Retirement	 Talent	 Health	 Risk
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## Respond
























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# Key Updates

## Argentina: Note



### Remote work

Decree 27/2021, [published](#) in the Official Gazette on January 19, 2021, regulates the Legal Regime of the Remote Work. It provides a legal framework for employees to telework after the COVID-19 pandemic has ended.

- Under the Decree, employees will not be required to respond in non-working hours except during overtime or when there is an essential reason to communicate outside of working hours.
- For employees caring for family members who are entitled to a working schedule that fits their responsibilities, they will be required to communicate virtually the moment in which any inactivity begins and when it ends.
- Employers must respond to an employee's requests to resume work at the company's premises ("reversibility") "with a reasonable motivation" within 30 days of the request. Reversibility would not apply for employees who agreed to a remote-work regimen at the beginning of the employment relationship.
- The Ministry of Labor, Employment and Social Security has issued a resolution making the effective date of this decree April 1, 2021.

## Australia: Watch



### Treasury Laws Amendment (Your Future, Your Super) Bill 2021 update

The government has introduced [legislation](#) regarding superannuation reform which addresses key recommendations resulting from the Productivity Commission's (PC) comprehensive assessment of the system. The Treasury Laws Amendment (Your Future, Your Super) Bill 2021 was [introduced](#) to the House of Representatives on February 17, 2021. Measures in the Your Future, Your Super package include:

- Employees under new workplace determinations or enterprise agreements would have an opportunity to choose the superannuation fund for their compulsory employer contributions.
- Superannuation accounts will follow employees to prevent the creation of multiple accounts as they change jobs.
- Members would have access to a new interactive online Your Super comparison tool.
- The Government would require superannuation products meet an annual objective performance test. Those that fail would be required to inform members. Persistently underperforming products would not be allowed to take new members.
- The Government would increase trustee accountability by strengthening their obligations "to ensure trustees only act in the best financial interests of members".

The measures are expected to enter into force on July 1, 2021.

# Key Updates

## Australia: Note



### Workplace safety guidance (Covid-19 vaccinations)

The Federal Industrial Relations Minister has [announced](#) the release of new guidance material for employers concerning the COVID-19 vaccine rollout. According to the guidance, generally, employers will not be able to require their employees to be vaccinated against COVID-19 because there are currently no laws or public health orders in Australia that specifically enable employers to do so. However, there are limited circumstances where an employer may require their employees to be vaccinated. The circumstances are fact dependent, based on the particular workplace and each employee's individual circumstances (i.e., whether there is a specific public health law or if there is language in the employment contract).

## Australia: Note



### JobSeeker scheme changes

The temporary \$150 coronavirus supplement is due to expire at the end of March 2021, which would leave the benefit at \$565 a fortnight (i.e., \$40 a day). The government has [announced](#) it will gradually introduce permanent measures in regard to the benefit from March 2021. Highlights include:

- permanently increasing the rate of working-age payments by \$50 a fortnight from April 1, 2021;
- Permanently increasing the income-free earnings to \$150 per fortnight for JobSeeker Payment and Youth Allowance from April 1, 2021;
- Temporarily extending the waiver of the Ordinary Waiting Period for certain payments for a further three months to June 30, 2021; and
- Temporarily extending the expanded eligibility criteria for JobSeeker Payment and Youth Allowance for those required to self-isolate or care for others as a result of COVID-19 to June 30, 2021.

There will also be changes to the Mutual Obligation Scheme:

- Jobseekers will be required to search for a minimum of 15 jobs a month from early April, increasing to 20 jobs per month from July 1, 2021;
- An employer reporting line will be established to refer Jobseekers who are not compliant with the job search measures or decline a job offer; and
- Some jobseekers will be required to participate in work for the dole after six months or can choose to participate in an approved intensive short course instead of participating in work for the dole.

Additional information regarding the scheme is available [here](#).

# Key Updates

## Australia: Note



### Temporary paid parental leave work test period

The government has [introduced](#) an alternative Paid Parental Leave work test period for a limited time during the pandemic. If a worker gives birth or adopts between March 22, 2020, and March 31, 2021, the government is extending the qualification work period to 10 months out of the 20 months prior to births and adoptions. Usually, parents are required to have worked 10 of the 13 months prior to the birth or adoption of their child to qualify for the leave. The temporary leave will apply to any employee taking a period of unpaid parental leave who is eligible for the government's paid parental leave entitlements.

## Australia: Respond



### Amendment to the Fair Work Act

The [Fair Work Act](#) was amended to include new unpaid parental leave entitlements for parents who experience traumatic events (i.e., stillbirth, premature birth, or death of a child) during or ahead of their unpaid parental leave along with new flexible unpaid parental leave. The new provisions apply from November 27, 2020. Highlights include:

- Parents may be eligible to take unpaid parental leave for a maximum of 12 months if they experience a stillbirth or the death of a child during the first 24 months of life.
- Employers cannot direct parents to return to work after a stillbirth or death of a child. Also, they may not cancel any unpaid parental leave. However, parents may still choose to return to work after such time.
- Employees must follow various notice requirements to be able to take unpaid parental leave.
- Parents who experience a stillbirth or death of a child may be entitled to take compassionate leave while on unpaid parental leave.
- Parents entitled to unpaid parental leave can now take up to 30 days (six weeks) of their maximum 12-month unpaid parental leave period on a flexible basis (flexible unpaid parental leave).
- Flexible leave may be taken as a single continuous period of one or more days, or separate periods of one or more days each.
- Flexible unpaid parental leave needs to be taken within the first 24 months of the birth or adoption of a child and can be taken in a way that complements how the workers receive payments under the Paid Parental Leave scheme.
- These provisions apply only to children born on or after November 27, 2020.



# Key Updates

## Austria: Note



### Short-Time Work (phase 4)

The government has announced a new phase for the Corona [Short-Time Work \(phase 4\)](#) from April 1, 2021 until June 30, 2021. The current phase 3 ends on March 31, 2021. It is expected that the scheme will start a gradual phase out after June 2021. Under phase 4:

- Employers will continue to receive a grant ranging from 80% to 90% of the workers' net salaries before the reduction.
- Working time can be reduced to 30%. Sectors that remain closed due to the pandemic can reduce working hours to zero.
- Job training courses would continue to be funded at 60%.

## Belgium: Respond



### Paternity leave

Birth leave has been [increased](#) to 15 days (from 10) effective January 1, 2021, for eligible fathers or co-parents. The aim of the extension is to encourage fathers to be more involved in the care of their children, so women may have more time to focus on their professional careers. Under the law of [December 20, 2020](#) (art. 63-64):

- The leave can be taken in the four months after the child's birth and fathers have discretion when to schedule their leave days. The day of delivery is the first day of the four-month period.
- The 15 days can be taken separately or consecutively.
- The worker receives their wages from the employer during the first three days of the leave. Afterwards, the employer will receive an allowance of 80% of his (capped) wage from the National Institute for Health and Disability Insurance INAMI (via the mutual fund).
- While the birth leave is not mandatory, taking birth leave is a right.
- From January 1, 2023, birth leave will increase to 20 days.

## Canada: Note



### Minimum wage/Federal directives regarding the Pension Benefits Standards Act, 1985

Aon's weekly Radar (February 25, 2021) is available [here](#).

# Key Updates

## Canada: Note



### Draft legislation on the Income Tax Act (Canada Emergency Wage Subsidy)

Aon's weekly Radar (March 4, 2021) is available [here](#).

## Czech Republic: Respond



### COVID-19 testing in the workplace

From March 1, 2021, employers can perform [self-testing](#) (i.e., testing without a health care provider) of their employees.

- The employer can obtain antigen tests within the standard distribution network. However, the antigen tests must be those for which the Ministry of Health has issued an exemption.
- The tests must be accompanied with instructions in the Czech language. The employer must “acquaint” all employees who will use the tests with the package information and instructions for the use of the tests.
- The invoice for purchased tests must be kept because it may be used by the health insurance companies to “provide a contribution from the prevention fund”.
- The health insurance company's contribution pays for a maximum of four tests per employee per month. However, the employer may voluntarily (and at their own expense) perform antigen tests more frequently.

Also, the [government](#) has [ordered](#) testing of employees in the workplace for large (over 250 employees) and medium-sized (minimum of 50 employees) companies to continue operations. The state will fund four tests per employee per month. Companies can be fined for noncompliance.

## Czech Republic: Note



### Antivirus scheme

The government has [announced](#) the adoption of a final version of the [Antivirus support scheme](#). Under the scheme, the state grants a subsidy to employers for workers' salaries.

- Companies must prove their economic activity has decreased because of the pandemic; required to strictly comply with the Labour Code; must not be within the period of notice; and must pay the wages and the contributions.
- The amount of state compensation paid to employers is derived from the average super-gross wage, including mandatory contributions.
- Employers will be able to apply for the scheme through the Labour Office.
- The programme has now been extended until August 31, 2021.

Also, the government announced that a bill on the public health insurance premium transfers was approved. The government increased the payment for each person insured by the state by 500 CZK per month (from June 1, 2020 and by another 200 CZK per month from January 1, 2021).

# Key Updates

## Denmark: Note



### New means-tested early pension

The Ministry of Employment has [announced](#) the approval of [Law No. 2202 of 29/12/2020](#) that will allow citizens and certain other individuals to receive a new means-tested early pension (tidlig pension) up to three years before the normal retirement age of 67. From January 1, 2022:

- Those with at least 42 years of employment (from age 16-61) will be able to retire up to one year early; two years early with 43 years of employment, or three years early with 44 years of employment.
- Covered employment includes periods of employment and self-employment in Denmark if ATP contributions were paid on the earnings; and work outside of Denmark, compulsory work training, and social security benefit receipt (including for family care, unemployment, and sickness) under certain conditions.
- The full early pension is equal to the full state pension (folkepension) paid to a single person at the normal retirement age (13,853 kroner a month in 2021). The pension is reduced if a pensioner has gross annual earnings exceeding 24,000 kroner or pension assets exceeding 2 million kroner.
- From August 1, 2021, individuals who have reached age 61 (the cut-off age for qualifying employment) can apply for an early pension at Udbetaling Danmark.

The qualifying conditions for the early pension will be adjusted in coming years as previously scheduled retirement age increases are implemented.

## European Union: Note



### European Union (EU) Commission minimum wage proposal

The [European Commission](#) has published a draft of its [proposed](#) Directive on Adequate Minimum Wages in the European Union.

- The draft Directive creates a framework to improve the adequacy of minimum wages and for access of workers to minimum wage protection in the EU while "respecting Member states' competencies and social partners' autonomy and contractual freedom" regarding wages. It does not oblige Member States to introduce statutory minimum wages, nor does it set a common minimum wage level.
- It proposes that countries with statutory minimum wages should put in place the conditions (i.e., "clear and stable criteria for minimum wage setting, indicative reference values to guide the assessment of adequacy and regular and timely updates of minimum wages") for minimum wages to be set at adequate levels.
- Under the proposals, Member States should ensure the effective involvement of social partners in statutory minimum wage setting and updating.
- It also provides for improved enforcement and monitoring of the minimum wage protection established in each country.

The Commission's proposal will go to the European Parliament and the Council for approval. Upon adoption, Member States will have two years to transpose the Directive into national law.

# Key Updates

## European Union: Respond



### Whistleblower Directive

The EU Whistleblower Directive, which was [adopted](#) in 2019, sets out a legal framework of minimum standards that have to be transposed by the EU Member States into national legislation by December 17, 2021.

- The Directive sets obligations for all companies if they have over 50 employees (including freelancers) or those with annual sales of EUR 10 million or more.
- Affected companies should establish their own whistleblowing system for employees, customers, suppliers and other third parties by December 2021 (at the latest) so that they can anonymously report (alleged) company “irregularities”.
- Whistleblowers will be able to inform their employer or authorities of violations without fearing sanctions (under the labor law).
- Employees, customers, suppliers, and other third parties may report violations of EU law (e.g., data protection law), violations of national law (e.g., working time violations) and violations of internal regulations through the internal or external whistleblower system.
- Compliance violations may lead to personal liability.

## European Union: Note



### Social Security Coordination Protocol

Under the Social Security Coordination Protocol in the EU-UK Trade and Cooperation Agreement, the general rule is that employee and employer social security contributions are due only in one country. This is usually the country in which the employee is physically working. The protocol contains an exception for detached workers whereby employee and employer social security contributions continue to be paid in the employee's home country rather than in the country in which the employee is physically working (subject to satisfying certain conditions). The EU has notified the UK that all Member States will opt-in to apply the detached worker provision (part of the Brexit Trade and Cooperation Agreement) meaning any workers who are moving temporarily between the UK and the EU will continue paying social security contributions in their home state.

- In the UK, employer and employee national insurance contributions can continue to be paid in the UK (after January 31, 2021) provided the posting will not exceed two years; and the employee has not been sent to replace another detached worker.
- The same applies to an employee from an EU country who is sent to work in the UK. No NICs will arise in the UK and social security will continue to be payable in the employee's home country provided that the conditions above are met.
- The UK has negotiated a separate social security agreement with Ireland and expects to negotiate new agreements with the EEA and European Free Trade Association countries and Switzerland in 2021.

The HM Revenue & Customs has updated its [guidance](#), on this topic. It covers circumstances under which a worker will continue to pay UK National Insurance contributions; when a worker will pay social security contributions in the country they are working in; and how to apply for a certificate (A1) or document from HMRC.

# Key Updates

## France: Note



### New workplace and remote working guidelines

Remote working (Télétravail) is still required for employees who can do so. The government has issued [new guidelines](#) on remote working which includes allowing workers to go into the workplace one day per week (if the employer agrees); limiting social interactions (continued); and, in-person meetings should continue to be the exception. However, to assist in maintaining a safe work environment, the government has relaxed a rule under the labour law that banned eating at a workstation. According to a decree, from February 15, 2021, employees may eat lunch at their desks so that businesses can enforce stricter Covid-19 health rules in the workplace.

## France: Note



### Unemployment benefits extended

The Minister of Labor, Employment and Integration has [announced](#) the extension of the exceptional aid until May 2021 (from February 2021). The emergency aid scheme allows those who have not worked “sufficiently” in 2020 due to the pandemic to be eligible for the unemployment benefit. If employees worked at least 138 days on a fixed-term or temporary basis (i.e., more than 60% of the annual working time) during 2019, they may receive a minimum income guarantee of 900 euros (net) per month. Payments are made at the end of the month. The last payment (for the month of May) will occur in June 2021.

## France: Note



### Escheat of pension plans

[Law n° 2021-219](#) of February 26, 2021 relating to the withdrawal of supplementary retirement contracts (n° 2021-219 of February 26, 2021), published in OJ n° 50 of February 27, 2021, entered into force on January 27, 2021. Under the Law, insurance companies must transmit annually the information enabling the identification of beneficiaries to the organization: Groupement d'intérêt public (GIP), Union Retraite.

In addition, in order to prevent this escheat, the law provides for better information from employers concerning the pension plans subscribed to for the benefit of their employees, by giving them a summary statement of the pension plans of which they are beneficiaries when they leave the company.

# Key Updates

## France: Note



### Reduction in the partial activity allowance

[Decree No. 2021-221](#) of February 26, 2021, amending Decree No. 2020-1316 of October 30, 2020 relating to partial activity and the specific partial activity mechanism in the event of a lasting reduction in activity was published on February 27, 2021, and entered into force on February 28, 2021. From April 1, 2021, the rate of the partial activity allowance paid to the employee will be reduced to 60% of his previous gross remuneration. It also defers to July 1, 2021, the reduction of the maximum duration of the partial activity authorization.

## Germany: Note



### Child Sickness Benefits update

An extension of the benefits to care for a sick child ([Kinderkrankengeld](#)) came into force on January 18, 2021. Under the extended scheme, both the parent and child must have statutory health insurance; the child must be under the age of 12 or is dependent on help due to a disability; and no other person living in the home can supervise the child. From January 5, 2021, until December 31, 2021:

- An allowance of 10 additional days (20 additional days for single parents) will be granted per insured parent for each child under 12 years of age or per each child with a disability. Each parent will be entitled to 20 working days per child (40 working days per child for single parents). If there are several children, each parent will be entitled to a maximum of 45 working days (a maximum of 90 working days for single parents). The days of one parent may be transferred to the other parent if there is an agreement with the employer.
- Child sickness benefits can be claimed if homecare for a child becomes necessary due to the closure of their school, kindergarten, class, or group caused by the pandemic; if compulsory school attendance has been suspended or access to child care has been restricted; or if there is an official recommendation not to provide child care.
- The child sickness benefits can be claimed for periods beginning on or after January 5, 2021 (the entitlement benefits may be determined retroactively). The benefit amount is usually 90% of the lost net remuneration.
- If the prerequisites are met, a parent does not have to use existing leave first in order to apply for child sickness benefits.
- Parents eligible for the benefit must apply to the statutory health insurance fund. The application form is located on the fund's website.
- Child care before January 5, 2021, does not qualify for the new legislation, but compensation pursuant to the German Infection Protection Act is permitted.

# Key Updates

## Germany: Note



### Short-time work

Additional details regarding the extension of short-time work to December 31, 2021 have been published.

- The access threshold under which only 10 % of the company's employees (or a company department) must be affected by loss of pay now applies to all companies that will begin short-time work by March 31, 2021 (extended until December 31, 2021).
- There is an increase in the short-time allowance amount to 70% of the gross monthly wage (or 77% for affected employees with children) from the fourth month of entitlement and to 80% of the gross monthly wage (or 87% for affected employees with children) from the seventh month of entitlement (extended until December 31, 2021). It applies to all employees whose entitlement to short-time allowance occurred before March 31, 2021.
- The period of entitlement to short-time allowance for employees of companies that started short-time work by December 31, 2020, has been extended from 12 months to up to 24 months (it will not extend beyond December 31, 2021).
- The amended regulations for supplementary earnings have also been extended.

The regulation extending the short-time work scheme entered into force on January 1, 2021.

## Germany: Note



### Extension of the Payment Period for the "Corona Bonus"

The legislation allowing employers to grant their employees a one-time, tax- and social security-exempt bonus of up to EUR 1,500 in kind or through financial allowances has been amended to extend this benefit until June 30, 2021 (under § 3 (11a) Income Tax Act [EStG]).

- The regulation covers all special benefits and bonuses paid to employees after March 1, 2020, until June 30, 2021. The special benefits must be paid in addition to the regular salary (i.e., it may not constitute deferred compensation from vacation, holiday pay, or as an offset against the employee's salary).
- There must be a link between the bonus and the coronavirus pandemic (i.e., employer benefits based on an agreement or legal obligation existing before March 1, 2020, cannot be granted as a tax-free "corona bonus").
- Employers have the option to grant higher bonus payments, but the payments remain tax-free only up to EUR 1,500.
- The payment of a "corona bonus" is allowed in all sectors and for part-time or marginal employees.

# Key Updates

## India: Note



### Product guidelines

The February 2021 issue of Anviti's [Benefits Pulse](#) features coverage of the issuance of digital insurance policies by insurance companies standard via Digilocker, guidelines on standard Vector Borne Disease policies, and guidelines on standard Individual Immediate Annuity Product, "Saral Pension".

## Indonesia: Note



### Implementation of COVID-19 vaccination policy

The Ministry of Health has [announced](#) the [issuance](#) of Minister of [Health Regulation No. 10/2021](#) concerning the Implementation of Vaccinations in the Context of the 2019 Coronavirus Disease Pandemic (COVID-19). The regulation has measures that allows companies to vaccinate their employees. The companies are required to coordinate their vaccination program with the government and ensure that the vaccination is free for recipients. The companies are also not allowed to use vaccines that are being used for the government's vaccination program. This regulation took effect on February 25, 2021.

Also, the President issued Presidential Decree No. 14/2021 (Article 13A paragraph 4) which contains measures making coronavirus vaccination for citizens compulsory. Those who are eligible for vaccination and refuse may be penalized (i.e., fines, delays or suspension of social aids, or delays or suspension of access to public services).

## Ireland: Note



### Support measures extended

The Ministry for Finance has [announced](#) that the [Employment Wage Subsidy Scheme](#) (EWSS) and the Covid Restriction Support Scheme (CRSS) will be extended until June 30, 2021. Highlights of the EWSS include:

- The EWSS [replaced](#) the Temporary Wage Subsidy Scheme.
- It provides a flat-rate subsidy to qualifying employers based on the number of eligible employees on the employer's payroll and gross pay to employees.
- The wage subsidy amount depends on an employee's gross weekly wage (including notional pay) excluding nontaxable benefits.
- A reduced rate of the employer's Pay Related Social Insurance (PRSI) of 0.5% is charged on wages paid which are eligible for the subsidy payment.

The CRSS provides targeted support for businesses directly impacted by public health restrictions which results in them temporarily closing or significantly restricting access to their premises. Eligible businesses can make a claim to Revenue for a payment known as an Advance Credit for Trading Expenses (ACTE). An ACTE is payable for each week a business is affected by the restrictions.



# Key Updates

## Ireland: Note



### Changes to standard illness benefit

The Social Protection Minister announced that the number of “[waiting days](#)” for the standard [illness benefit](#) has been reduced to three days (from six). From March 1, 2021, eligible workers will receive payment for this benefit from the fourth day of illness. The benefit is a short-term payment available to employees who are insured under PRSI (Classes A, E, and H) and cannot work in the short term because of an illness (if certain qualifying conditions are met). However, no minimum waiting period is imposed for the [Enhanced Illness Benefit Payment](#) for COVID-19. Under this benefit, when a worker is told to self-isolate by a doctor or the HSE due to a diagnosis of COVID-19, they can apply for an enhanced Illness Benefit payment of €350 per week.

## Luxembourg: Respond



### Telework legal framework

The [Grand-Ducal Regulation of 22 January 2021](#), which went into effect on February 2, 2021, outlines the legal framework for teleworking. It covers the definition of teleworking; the required agreement between the employer and employees; the mandatory information for telework agreements; the responsibility of employers to cover costs of equipment for remote work and other employer obligations; and treatment of workers along with the requirement to respect their privacy.

## Luxembourg: Note



### Profit-sharing premium

Article 115 no. 13a, regarding the profit-sharing premium, went into effect from January 1, 2021. It allows employers to use the profit-sharing premium scheme if they are "profit-making" and if the total of profit-sharing premiums does not exceed 5% of their net profit. On February 11, 2021, the Director of the tax authorities issued [Circular L.I.R. No. 115/12](#) on the profit participating incentive scheme which clarifies the conditions of application of the profit participating incentive scheme and provides some examples of bonus computation. Highlights include:

- The new profit participating incentive scheme is available to Luxembourg companies and individuals working for such companies and subject to Luxembourg income tax law.
- The exemption is limited to 25% of the annual gross salary. A 50% exemption only applies to the portion of the participating bonus that does not exceed 25% of the gross annual salary amount before the incorporation of other benefits in cash or in kind (of the tax year in which the profit participating bonus is allocated to the employee).
- The total amount of profit participating bonuses an employer can distribute cannot exceed 5% of the previous year's positive net result of the company.
- There are mandatory electronic filing requirements for employers. They must file the electronic communication form to the proper withholding tax office. The form should contain the relevant information on the allocation of the profit participating incentive scheme to employees.

The government has also published [FAQs](#) regarding the scheme.

# Key Updates

## New Zealand: Note



### Tax treatment of reimbursement payments

The Inland Revenue has issued [Tax Determination No. EE002A](#) on February 15, 2021. It clarifies the tax treatment of reimbursement payments made by employers to employees who work remotely. According to the Tax Determination, the exemption for reimbursement payments is extended through September 30, 2021. It will apply to reimbursement payments made between March 18, 2021, to September 30, 2021, to employees working from home. The Determination also outlines the requirements and exclusions for the exemption.

## Philippines: Respond



### Employment permits to foreign nationals

The [Department of Labor and Employment \(DOLE\)](#) released revised rules and regulations for the issuance of Alien Employment Permit (permits that must be secured by foreign nationals to legally work in the Philippines) and related certifications. Department Order No. 221-21 provides guidance for filing dates, processing time, permit fees, penalties, documentary requirements, and employers' duties. Highlights include:

- Employers are now required to publish the job vacancy being applied for by the foreign national in a newspaper of general circulation at least 15 calendar days prior to the application for AEP.
- The proof of publication of the job vacancy, together with a duly notarized affidavit stating no application was received or no Filipino applicant was considered for the position, must be submitted as a new documentary requirement in the new AEP application.
- Applications for AEP must be filed at DOLE within 10 working days (previously 15 working days) from date of signing of the contract or prior to the commencement of employment to avoid incurring a fine of PHP10,000.00 for both the foreign national and the employer.
- Foreign nationals and employers are now required to pay an increased application fee of PHP 10,000.00 for a new AEP with a validity of one year and an additional PHP 5,000.00 for every additional year.
- Employers are now required to submit a quarterly report, or an updated list of foreign nationals employed within 30 days from the reference period and change of employer's information.

# Key Updates

## Portugal: Note



### Exceptional aid for families expanded to teleworkers

[Decree-Law no. 14-B / 2021](#) of 22 February, published in Diário da República, contains measures that expands to teleworkers the exceptional aid for families due to the suspension of in person curricular and noncurricular activities and increases the amount to be paid to the beneficiaries by Social Security. From February 23, 2021:

- The Decree applies to dependent workers on telework regime that choose to interrupt their employment activity to assist their family due to the suspension of in person curricular and non-curricular activities in situations where there is a single parent household, during which the employee has custody of the children or the dependent; the household has, at least, one child or dependent attending an early childhood social facility, a pre-school facility or elementary school; or the household has, at least, a dependent with a disability equal to or over 60% (regardless of the age).
- Only one parent at a time can benefit from this aid (regardless of the number of children or dependents).
- The monthly benefit amount is equivalent to 2/3 of the employee's base remuneration as declared in December 2020, to be paid by the employer (50%) and Social Security (50%).
- The employee is required to give three-days' written notice (minimum) to their employer prior to the interruption of work.
- The employer must pay the employee the total amount of the aid and then seek reimbursement from Social Security for the amount it paid. The full amount of the employee's payment is subject to social security contributions; and 50% of the amount paid by the employer is subject to social security contributions.

## Portugal: Note



### Retirement age hike

Under [Ordinance n.º 53/2021](#), March 10th, published in the Portuguese Official Gazette ("Diário da República"), the retirement age will increase to 66 years and seven months in 2022. The update is made in compliance with a decree ([Decree-Law n.º 187/2007](#), May 10th) which provides for a gradual increase in the normal retirement age (for access to the old age pension of the general Social Security system) in accordance with an average life expectancy of age 65. The Ordinance also sets the sustainability factor at 0.8446, to be applied for the calculation of anticipated old age pensions to be attributed or converted in the year of 2021.

# Key Updates

## Puerto Rico: Note



### Guidelines on Workplace Harassment

On February 3, 2021, the Department of Labor [issued](#) Guidelines on Workplace Harassment for the Private Sector which include clarifications regarding the interpretation of Act 90 2020. It includes a model protocol that private employers may adopt or modify to design their own workplace harassment policies and investigation procedures. Employers have until August 2, 2021, to adopt protocols on workplace harassment and educate their employees regarding such protocols. Under the Guidelines:

- Conduct that is considered workplace harassment must be “ill-intentioned, unwanted, abusive, arbitrary, unreasonable, repetitive, and capable of creating an intimidating, humiliating, hostile, or offensive work environment that does not allow a reasonable person to normally exercise his or her duties”.
- A single occurrence is not enough to constitute workplace harassment, but a combination of several different conducts may meet the recurrence requirement. Employers who discover any isolated misconduct should consider investigating the situation to ensure there is no repetition.
- When designing protocols, employers must include all the relevant information contained in the Guidelines.
- The protocol, including the company’s policies and investigation procedures, must be disseminated to the employees. If all the employees are currently working remotely (temporarily or permanently) the protocol may be circulated by email or other electronic platform. If the employees are alternating remote and in-person work, or only some of the employees are working remotely, the protocol must be posted electronically and in the workplace. Additionally, a poster summarizing Act 90-2020 must be displayed at the worksite.

## Russia: Note



### Amendments to Constitution

The Constitution has been amended (Decree of the President of the Russian Federation of 03.07.2020 No. 445 "[On the official publication of the Constitution of the Russian Federation as amended](#)") to include the proposal guaranteeing a minimum wage not less than the subsistence minimum of the working-age population as a whole in the Russian Federation. Also, an amendment provides for pensions to be indexed at least once a year in accordance with procedures established by law. Additionally, compulsory social insurance, targeted social support for citizens, and the indexation of social benefits and other social benefits are guaranteed.

## Russia: Note



### Wage increase

[Bill No. 1027748-7](#) has been signed into law (Federal Law of December 29, 2020 No. 473-FZ "On Amendments to Certain Legislative Acts of the Russian Federation") and published ([Publication № 0001202012290119](#)). From January 1, 2021, the minimum wage amount is 42% of the country’s median wage and the subsistence minimum wage amount is 44.2% of the country’s per capita median income. Also, the minimum monthly wage is increased to 12,792 rubles.

# Key Updates

## Russia: Note



### Tax treatment of remote work expenses

The Federal Tax Service has clarified the taxation of compensation of expenses for telework. As outlined in Guidance Letter no. СД-4-11/1705 of 12 February 2021, the reimbursement of expenses incurred by employees working from home in relation to the use of their personal or rented equipment, software and hardware, and information security technologies, is not subject to the individual income tax and social security contributions. The amount of compensation paid by the employer must be determined by a collective agreement, local regulations adopted with consideration for the views of the trade union, an employment contract, and an additional agreement to the employment contract.

## Serbia: Note



### Direct aid scheme for employers

The government has adopted a new regulation that establishes a Program on Direct Aid to Private Sector Entities to Mitigate the Economic Impact of COVID-19 (“Regulation”). It is applicable to all resident companies.

- The benefits include direct payments (made to the special-purpose “COVID-19” bank account of the company) in April, May, and June 2021 in the amount of EUR 130 per each full-time employee.
- Under the Regulation, companies cannot reduce the number of employees by more than 10%, in the period from February 13, 2021, until the expiration of three months from the last payment of direct aid. This restriction does not apply to employees whose fixed-term employment contract ended in this period.
- Companies cannot pay dividends in the period from February 13 until the end of 2021.
- Companies which receive the direct aid and reduce their number of employees by more than 10% within three months from the last direct payment or pay out dividends before the end of 2021, will lose the right to aid and must return the received amount with interest.
- Companies may apply for benefits by submitting a statement through the ePorezi portal of the Tax Administration, in accordance with the Explanation [published](#) on the website of Tax Administration.

# Key Updates

## Singapore: Note



### Match for Provident Fund Catch-up Contributions

The Central Provident Fund (CPF) Board has introduced the [Matched Retirement Savings Scheme](#) which helps certain older individuals build their CPF retirement savings for higher monthly payouts in retirement.

- From 2021 to 2025, the scheme provides an annual dollar-for-dollar government match of up to S\$600 in catch-up contributions for qualifying CPF members (an amount up to \$3,000 over five years).
- The eligibility requirements for the scheme include a CPF member must be aged 55 to 70; have a Retirement Account (RA) balance of less than the Basic Retirement Sum (currently S\$93,000); have average monthly income not exceeding S\$4,000; and meet certain asset limits.
- Eligible individuals do not have to apply for the scheme because it is assessed automatically each year based on data of the CPF Board and notification will be sent.
- Anyone can make the catch-up contributions for eligible CPF members (i.e., members, family members, and their employers).
- Catch-up contributions with no government match are allowed for all CPF members with account balances up to a certain limit that varies by age. The government provides tax incentives for up to S\$7,000 of catch-up contributions each year.

## Slovakia: Note



### Amendments to Labour Code

Effective as of March 1, 2021, there are several changes to the labor code regarding remote work. Under the amendment:

- There must be an agreement between the employer and employee on working from home. Such work can be performed at any agreed place outside the employer's workplace.
- The employer may determine the working hours of an employee working from home. However, the employer and workers may still agree that the employees will determine the working time themselves.
- There are also new obligations for the employer. They are required to reimburse increased expenses of the employee in relation to the use of the employee's own equipment (if the increased expenses can be substantiated). There are obligations aimed at preventing the isolation of employees by allowing them access to the workplace and allowing them access to the same training received by employees working onsite.
- The right of the employee to disconnect is introduced as well. During nonworking time (e.g., during vacation, weekends, etc.) the employee would not be obligated to check their work e-mail or answer their work mobile phone.
- In addition, the employer cannot discriminate against employees working from home.

Additional measures provided in the amendment allow employers to provide the financial contribution for meals to a broader number of employees. Employers must give workers the option to choose between traditional meal vouchers or a financial contribution for meals (exempt from tax, social security, and health insurance contributions) if they are unable to provide meals in a catering facility. The employee will be bound by their choice for 12 months.

# Key Updates

## Slovenia: Note



### Tax measures

[Law No. 315](#) (Act on Additional Measures for Mitigation of Consequences COVID-19) went into force on February 5, 2021 and contains several tax measures. It includes measures providing an exemption from all taxes and contributions for a crisis allowances of 200 euros paid (in addition to the salary for January 2021) to certain employees; a one-off, tax-exempt solidarity allowance for qualified individuals; and giving subsidies to employers for qualified wages paid from January 1 to June 30, 2021.

## South Africa: Note



### Annuitization of provident fund benefits

The Taxation Laws Amendment Act adds new tax rules to the legislation that governs provident and provident preservation funds. The [measures](#) went into effect on March 1, 2021.

- Under the new measures, benefits from contributions made to provident funds from March 1 and onwards will be subject to the same rules at retirement as pension fund benefits (with an exception). Provident and provident preservation fund members are now required to use at least two-thirds of their benefits to purchase an annuity, unless their benefits in a retirement fund are R 247,500 or less at the time of retirement. Previously, these members could take up to 100% of their benefits in cash at retirement.
- For existing members of provident and provident preservation funds, on March 1 all benefits in these funds as of February 28, 2021, (plus any future growth on these benefits) will not be impacted by the changes. These benefits will be given “vested rights” (i.e., members will still be able to take up to 100% of these “vested benefits” in cash at retirement, if required).
- The exception to this requirement is if provident fund members are 55 or older on March 1, 2021 and remain members of the same provident fund(s). If this is the case, vested rights are given to existing benefits as of February 28, 2021 as well as benefits from new contributions made to the funds from March 2021 onwards.

## South Africa: Note



### Guidelines for the Protection of Personal Information Act, 2013

The [Protection of Personal Information Act, 2013](#) (“POPIA”), promulgated in 2013, aims to promote the protection of personal information processed by public and private bodies. It contains measures which provide for the issuing of codes of conduct. The Information Regulator has recently [published](#) the Guidelines to Develop Codes of Conduct (the “Guidelines”) that went into effect on March 1, 2021. The Guidelines provide criteria for publishing and developing codes of conduct in different sectors that enhance compliance with POPIA.

The Information Regulator [advises](#) that Regulation 4 (Responsibilities of information officers) will go into effect on May 1, 2021, and the residual Regulations on July 1, 2021.

# Key Updates

## Switzerland: Respond



### Paternity leave

From [January 1, 2021](#), fathers are entitled to two weeks of paid paternity leave.

- The leave must be taken within six months of the birth of their child.
- It can either be taken all at once (weekends included) or based on individual days. Weekends are included in the compensation (as is the case with maternity leave). If a father takes his leave on a weekly basis, he will receive 7 daily allowances per week. If he takes his leave based on individual days, he will receive two additional daily allowances for every five days of compensation provided.
- Paternity leave is granted in addition to annual leave (i.e., employers may not reduce vacation entitlement).
- Fathers who work on a part-time basis are entitled to 10 days' leave in accordance with their level of employment in percent (of a full-time 100% position), which equates to 14 daily allowances of 80% of the actual part-time income.
- To receive paternity compensation, the recipient must be the legal father of the child (i.e., child-parent relationship is established via legal marriage with the mother, recognition of paternity or by court ruling). Also, the father must have been insured under the OASI scheme in the 9 months immediately preceding the birth of the child and, during this period, been gainfully employed for at least five months.
- As with maternity leave, the compensation amounts to 80% of the average earned income prior to the birth of the child (capped at 196 francs per day).
- The two weeks' paternity leave is funded via the earnings compensation scheme (EO).

## Switzerland: Note



### Code of Obligations

The Code of Obligations (CO) introduces a new provision on paid leave to enable employees to care for health impaired family members or life partners. The employer will be obliged to continue to pay wages in the event of brief absences of a maximum of three days per event, but no more than 10 days per year. The new provision entered into force on January 1, 2021.

## Taiwan: Note



### Law on the Employment Promotion for the Middle-aged and Senior Citizens

The Ministry of Labor has announced a law that will enhance the labor participation of middle-aged and senior citizens (age 45 to 65 years), promote the re-employment of elders (over age 65), and protect the employment rights and interests of such individuals. The "[Law on the Employment Promotion for the Middle-aged and Senior Citizens](#)" went into effect on December 4, 2020, along with the relevant [sub-laws](#) formulated by the Ministry of Labor.

- The Law has measures to promote job redesign services and remove employment barriers.
- Also, as an incentive, there are measures which provide for subsidies (maximum of 100,00 yuan per person per year) for an employer if it keeps such workers "gainfully" employed; or relaxed contract terms to re-employ citizens over the age of 65 (i.e., contracts not subject to temporary, short-term, seasonal, and specific fixed-term contracts).
- The unemployed middle- and senior-aged may be eligible for employment promotion measures such as free participation in vocational training, vocational training living allowance, and temporary work allowance.



# Key Updates

## Ukraine: Note



### Remote Work Law

[Law No. 4051](#) on remote work entered into force on February 27, 2021. It regulates remote work, home-based work, and flexible working hours.

Concerning remote work:

- There must be a written employment agreement (exceptions apply for epidemics and other emergencies in which the employer will be allowed to issue an order).
- Employees may work from any place at the employee's discretion and are "independently" responsible for the safety of working conditions at their workplace (home or other). However, the employer must hold relevant occupational safety trainings.
- Employees work according to their own work schedule, established at their discretion (but the employment agreement may provide for exceptions).
- The employer must provide employees with the equipment and other necessities to perform their work and reimburse employees for relevant expenses incurred in their functions, unless the employment agreement provides otherwise.
- Employees may request to temporarily work remotely in case of alleged discrimination or sexual harassment against them in the workplace; remote work is also available for employees with children.
- Remote employees are fully responsible for the safe upkeep of the employer's equipment.

Concerning home-based work:

- The employee's workplace is fixed and normally can change only upon the employer's approval.
- The employer must inspect the employee's living conditions prior to allowing home-based work.
- The employee works according to the employer's regular working hours (but the employment agreement may provide for exceptions).

Concerning flexible working hours:

- The working day consists of a combination of fixed hours during which employees are under an obligation to be working; and variable time (usually at the start and/or the end of working day), during which employees determine their working time at their own discretion.
- Employees must complete the total amount of work hours agreed in the employment agreement within the established accounting period (week, month, etc.).

## Ukraine: Note



### Increase in pension payments

The Prime Minister has announced that [pension amounts](#) will be raised gradually in three phases in 2021. An increased payment of UAH 300 (on average) began on [March 1, 2021](#). The increase affected pensioners with "insurance experience" lasting 30 years for women and 35 years for men.

# Key Updates

## United Kingdom: Respond



### Off-payroll working rules (IR35)

The [HM Revenue and Customs](#) has announced how it will provide support to help organizations comply with changes to the [off-payroll working rules \(IR35\)](#) that go into effect on April 6, 2021, for the private sector. The aim of the rules is to ensure that contract workers pay approximately the same tax and social security contributions as regular company employees. Under the new rule:

- If an individual contracts with a medium or large-sized organization (“client”), the client will be responsible for deciding the individual’s employment tax status for the services that are provided to them.
- If the contract is within the off-payroll working rules and the individual is considered an employee for tax purposes, then the client (or the agency who pays the fees) will also be responsible for deducting income tax and NICs before the individual is paid.
- For the tax year 2020 to 2021, the individual’s “limited company or other intermediary” will remain responsible for compliance with the off-payroll working rules “and accounting for and paying the relevant Income Tax and NICs”.
- Businesses will not incur penalties for inaccuracies the first 12 months IR35 comes into effect. After the 12-month grace period employers may face penalties for misidentifying the employment status of workers.

## United Kingdom: Note



### Gig platform employment ruling

In a [case](#) that will impact the gig economy platform business model, the United Kingdom (U.K.) [Supreme Court](#) has ruled that Uber drivers are not self-employed contractors. The Court stated that the employer must treat them as employees because the company exercises control over their work and has control over their working conditions (i.e., the fare such workers charge to passengers, communications with passengers and the number of rides they can reject before being penalized). The Uber drivers in the U.K. will be entitled to the national minimum wage (at least), annual leave, and other standard employment benefits. Additionally, the Court ruled that these drivers are working when they are “logged into the app (in area where they are licensed to operate) and was ready and willing to accept trips”, and not just when they are actually driving passengers.

## United Kingdom: Note



### Pension Administration Standards Association (PASA) publishes Guaranteed Minimum Pension (GMP) equalisation tax guidance

The Guaranteed Minimum Pension Equalisation Working Group (GMPEWG), chaired by the Pension Administration Standards Association, has published a ["Guidance note on tax issues"](#) in relation to GMP equalisation. The guidance been prepared to help schemes implement GMP equalisation projects in a proportionate and pragmatic way. It examines the different tax issues which schemes may encounter when adjusting benefits and helps to identify possible approaches to address these. An [ITG note](#), has been released.

# Key Updates

## United Kingdom: Note



### Social security rates and thresholds

The government has published its legislation on social security contributions that will enter into force on April 6, 2021. The [Statutory Instrument No. 157/2021](#) was published in the Official Gazette on February 15, 2021, and covers the rates, limits, and thresholds for the contributions, along with National Insurance Funds payments for Great Britain and Northern Ireland.

## United Kingdom: Note



### Extension of enforcement action

The Equality and Human Rights Commission (EHRC) has [announced](#) that there will be a six-month grace period before it starts enforcement action regarding gender pay gap reporting because of the pandemic. The EHRC will take enforcement action beginning October 5, 2021, if employers do not comply with the reporting requirements. This grace period (after the April 4, 2021 reporting deadline) gives organisations six months to submit their data if they are unable to meet the actual deadline. The data organisations submit this year will be based on the snapshot date of April 5, 2020 for the private sector. The EHRC may investigate employers who do not report their gender pay gap data. It has the power to take court action, which could ultimately lead to fines.

## United Kingdom: Note



### Department for Work and Pensions' (DWP) response on Automatic Enrolment (AE) alternative quality requirements

Following a call for evidence, the Government has completed its three-yearly review of the alternative quality requirement for DB schemes (and the DB elements of hybrid schemes) and the alternative quality certification requirements for money purchase schemes, for schemes used to satisfy employers' automatic enrollment duties. It has concluded that no changes are needed at the current time; its response is available [here](#). The next review will take place in 2023.

# Key Updates

## United Kingdom: Note



### Budget 2021

The Chancellor has [presented](#) the [budget for 2021](#). Highlights include:

- An extension of the Coronavirus Job Support Scheme to September 2021.
- An extension of the Self-Employment Income Support scheme to September 2021.
- Small- and medium-sized employers (in the UK) can reclaim up to two weeks of eligible Statutory Sick Pay (SSP) costs per employee from the Government.
- As part of the government's Plan for Jobs, the budget is increasing financial support to enable 40,000 more traineeships and doubling the cash incentive to firms who take on an apprentice to a £3,000 payment per hire.
- The income tax personal allowance and the higher rate threshold will increase next year as planned and will then be maintained at that level until April 2026.
- The corporate tax rate will increase to 25% (effective in 2023). Businesses with profits of £50,000 (maximum) will continue to be taxed at 19%. A tapered rate will also be introduced for profits above £50,000, so that only businesses with profits of £250,000 or greater will be taxed at the full 25% rate.

## United Kingdom: Note



### Her Majesty's Revenue & Customs (HMRC) pension schemes newsletter 128

HMRC has [published](#) pension schemes newsletter 128. The newsletter includes [information](#) on the extension of temporary changes to pension processes as a result of COVID-19, the Managing Pension Schemes service, and relief at source including matters relevant to Scottish and Welsh taxpayers.

## United Kingdom: Note



### New standard mortality projections model

The CMI ('Continuous Mortality Investigation') has recently published its updated standard mortality projections model, '[CMI\\_2020](#)'.

The updated model reflects an additional year of mortality data in England & Wales. However, because of the 2020 COVID-19 pandemic, no weight has been placed on the 2020 data. The new model will (all else being equal) slightly decrease liabilities compared to the previous version ('CMI\_2019'). For a typical pension scheme, we expect the impact to be less than 0.5%.

# Key Updates

## United Kingdom: Note



### Pension Protection Fund (PPF) final 2021/22 levy determination

In January, the PPF [published](#) its final determination and levy rules for the 2021/22 levy along with supporting guidance and documents. It has also updated its information note on allowing for [GMP equalisation](#) in section 179 valuations, to reflect the 2020 Lloyds ruling on transfers. Subsequently, the PPF has issued further guidance on its [website](#) (and has also emailed some affected schemes) that trustees may need to obtain a new legal opinion on the enforceability of guarantees provided by an EU-domiciled employer.

## United Kingdom: Note



### Employment Rights (Increase of Limits) Order 2020

The government has announced increases in amounts payable under employment legislation. Under the [Employment Rights \(Increase of Limits\) Order 2020](#) (UK Statutory Instruments, 2020 No. 205):

- The limit on the compensatory award for “ordinary” unfair dismissal will increase from £86,444 to £88,519.
- The maximum amount of a week’s pay for the purposes of calculating statutory redundancy payments and the basic award in unfair dismissal claims will increase from £525 to £538.
- These new limits will apply to dismissals that take effect on or after April 6, 2020.

## United States of America: Note



### Investment Advice Exemption

On [February 12, 2021](#), the Department of Labor (DOL) confirmed that “Improving Investment Advice for Worker & Retirees,” an exemption for investment advice fiduciaries, would go into effect as scheduled (as of February 16, 2021). The DOL also announced that it will publish related guidance for retirement investors, employee benefit plans, and investment advice providers in the “coming days.” The temporary enforcement policy stated in [Field Assistance Bulletin 2018-02](#) will remain in place until December 20, 2021.

## United States of America: Note



### Cafeteria Re-Opens

The Internal Revenue Service (IRS) last week issued more COVID-19-related relief that greatly expands employer flexibility in the design and operation of their cafeteria plans. The relief, issued in IRS Notice 2021-15, permits employers to give employees greater ability to change their cafeteria plan elections for health care flexible spending accounts (FSAs), dependent care FSAs, and group health plan coverage.

The Aon bulletin, which provides an overview of the latest IRS guidance, is available [here](#).

# Key Updates

## United States of America: Note



### Guidance on the Employee Retention Credit

On March 1, 2021, the Internal Revenue Service (IRS) released [Notice 2021-20](#), which provides guidance on the employee retention credit provided under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act, as amended by Section 206 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, for qualified wages paid after March 12, 2020, and before January 1, 2021. This notice is to provide employers with information about how to determine their eligibility to receive the employee retention credit, largely incorporating the concepts set forth in the Frequently Asked Questions (FAQs) posted on the IRS website and answering additional questions related to changes made by the Relief Act not addressed in the FAQs.

## United States of America: Note



### Frequently asked questions (FAQs) on COVID-19 Diagnostic Testing and Coverage of Coronavirus Preventive Services

The Departments of Labor, Health and Human Services, and the Treasury (the Departments) issued frequently asked questions (FAQs) addressing implementation of the Families First Coronavirus Response Act, the Coronavirus Aid, Relief, and Economic Security Act, and other health care coverage issues related to COVID-19. The FAQs provide information and clarifications for employers and plans.

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


## United States of America: Note





### American Rescue Plan now law

On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021 ([ARP](#)). The \$1.9 trillion COVID-19 bill will provide additional relief to address the continued impact of the pandemic on the economy, public health, state and local governments, individuals, and businesses. Among other provisions, the bill will provide funding for COVID-19 vaccinations, testing, treatment, and prevention; small business assistance; and mental health and substance-use disorder services. A maximum recovery rebate of \$1,400 per eligible individual will be provided, as well as \$300 a week in unemployment assistance through September 6, 2021. Also included is pension funding relief for both single-employer and multiemployer plans, additional relief for various federal health care programs (including the Affordable Care Act), and a six-month provision that will have the federal government covering COBRA health insurance premiums.


## Other Notable Updates

Area	Country	Date	Name
	Brazil	3/4	Rules covering Covid-19 as occupational disease
	India	3/4	Settlement of health insurance claims
	India	3/25	New guidance on updates to health insurance policyholders
	Oman	3/25	Electronic process for Health Insurance Third Party Administrators (TPAs)
	South Africa	3/25	Broker fee adjustment
	South Korea	3/18	Health insurance improvements
	United States of America	3/18	Department of Labor (DOL) extends Consolidated Omnibus Budget Reconciliation Act (COBRA), Health Insurance Portability and Accountability Act (HIPAA), Employee Retirement Income Security Act (ERISA) Deadlines

	Australia	3/25	Regulator's concerns for group life insurance
	China	3/18	Life Insurance Industry Critical Illness Experience Incidence Rate Table (2020)
	India	3/11	Life insurance

	Brazil	3/25	Social contribution rate for insurance companies
	India	3/18	Interest rate on fund deposits
	India	3/18	Extension by Employees' Provident Fund Organisation (EPFO)
	Portugal	3/18	Increase in pension amount
	United Kingdom	3/18	Budget 2021
	United Kingdom	3/18	Pension Schemes Act 2021 - timetable for regulations
	United Kingdom	3/25	The Pensions Regulator's (TPR) corporate strategy

## Other Notable Updates

Area	Country	Date	Name
	Austria	3/18	Guidelines for remote work
	Austria	3/18	Employment law changes
	Austria	3/25	Extension of special care time
	Canada	3/4	Employment Insurance/Retirement and Investment
	Canada	3/25	Bill to amend Labour Standards Code (Nova Scotia)/Bill 22 (Yukon)/Availability of 2020 Annual Information Returns (AIRs) and changes to the Plan Division (Quebec)
	China	3/18	Online job advertisements
	European Union	3/25	European Commission's (EC) proposal on pay transparency
	European Union	3/25	Recommendation on Effective Active Support to Employment following the COVID-19 crisis
	France	3/11	Jobseeker exceptional bonus extended
	France	3/25	Tax treatment of expenses for telework
	Germany	3/18	Loss of Earnings Due to Child Care Duties
	Germany	3/25	Tax relief measures for remote working
	Italy	3/18	Disability pension amount
	New Zealand	3/25	New application process for parental leave payments
	United Arab Emirates	3/25	Proposed amendments to Employment Law and Data Protection Law
	United Kingdom	3/4	Employer bulletin
	United Kingdom	3/4	Workplace support for domestic abuse





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

## About Aon

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

