

Law and Policy Group

# Global Legislative Update

By Stephanie Rosseau and Fiona Webster  
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# In this document

Mercer’s Global Legislative Update covers legal developments affecting retirement, health, executive rewards, talent, diversity and inclusion, and other HR programs that affect local and/or expatriate employees. Links to developments with upcoming effective dates covered in past updates are also included to remind employers of impending deadlines. These icons indicate whether employer action is required.



Employer action required



Potential implications for employers



Developments to monitor

Please note: Mercer is not a law firm and therefore cannot provide legal advice. Please consult legal counsel before taking any actions based on the commentary and recommendations in this report.

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## Highlights

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## Asia Pacific

### Australia

[Super Retirement Income Strategy, CCIV required](#)  
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## Europe, Middle East and Africa (EMEA)

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[Directive addressing human rights and environmental impacts proposed](#)

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## EMEA (continued)

### Spain

[Minimum wage rates increased](#)

### Switzerland

[New reporting duties on ESG, conflict minerals and child labor take effect](#)

### United Kingdom (UK)

[Digital right-to-work checks delayed](#)

[Payroll tax rates and thresholds published](#)


[Consultation on assumptions for statutory DC pension statements opens](#)

[Consultation on large employers' disability reporting invites input](#)

[Employees will be entitled to parental bereavement leave in Northern Ireland](#)

# 2 Global

## Minimum wage rates (new)

Status  Ongoing initiatives

Development **Career**  
**Global employer resources on minimum wage increases**  
To help multinational employers address the different minimum wage rates around the world, Mercer provides some information and links to resources from organizations, government websites, third-party resources and news articles.


Resources [Roundup: Global employer resources on minimum wage increases](#)

## Coronavirus (COVID-19) pandemic

Status  Ongoing initiatives

Development **Career — Health — Wealth**  
**Countries address workplace issues resulting from the COVID-19 pandemic**  
Since the World Health Organization declared COVID-19 a pandemic on 12 Mar 2020, employers continue to address the severe impact on work practices and adjust employment and benefit policies accordingly. Countries have enacted legislation and provided regulatory guidance related to workforce protections, leave and layoff procedures, employment subsidies, and changes to existing enforcement procedures. To help multinational employers address worksite, economic and associated travel issues, Mercer is providing analysis on workforce and investment implications and compiling information from organizations, government websites, news articles, and other resources.

Resources [Roundup: COVID-19 resources for employers](#), regularly updated; [Navigating coronavirus](#), regularly updated


Remote working	
Status	 Ongoing initiatives
Development	<b>Career — Health — Wealth</b> <b>Countries address remote-working issues</b> Remote working has become more of a permanent feature for many employees and employers because of COVID-19 measures introduced in many countries. Remote working poses challenges and considerations for employers when devising or adjusting policies. Issues to consider include the definition of remote work, eligibility criteria, hybrid working arrangements, employee engagement and performance, cybersecurity, health and safety, the right to disconnect, possible relocation of employees to a different country or state, and the post-pandemic return to the workplace. Several jurisdictions have introduced remote-working legislative measures that clarify employer and employee requirements post- pandemic, and others are expected to follow suit. To help employers, Mercer is providing analysis and links to general information about ongoing remote-working rights and trends in some countries, including resources from Marsh McLennan, organizations, government websites, news articles and other parties.
Resources	<a href="#">Roundup: Employer resources on remote-working rights/trends</a> , regularly updated



# 3

## Americas


### Argentina (new)

<b>Status</b>	 <b>Currently effective</b>
<b>Development</b>	<b>Health</b> <b>Mandatory life insurance to increase for employees and rural sector</b> The mandatory life insurance amount per employee is now AR\$181,500, and the monthly premium is AR\$37.21 per employee calculated on 5.5 times the monthly minimum wage (currently AR\$33,000). For workers in the rural sector, the mandatory life insurance is AR\$181,500, under measures featured in Law 16,600. The premium amount must be decided for each employer.
<b>Resources</b>	<a href="mailto:graciela.magonza@mercermarshbenefits.com">graciela.magonza@mercermarshbenefits.com</a> <a href="#">Law 16,600</a> (Spanish) (Government)


### Argentina (upcoming effective date)

<b>Development</b>	<b>Career</b> <ul style="list-style-type: none"><li><a href="#">Remote-working rights post COVID-19 pandemic clarified</a> — Key date: 90 days after pandemic ends</li></ul>
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**Canada (new)**

<b>Status</b>	 <b>Proposals</b>
<b>Development</b>	<b>Wealth</b> <b>Consultation on federal pension tax changes opened</b> The Department of Finance is consulting on draft tax proposals that would implement several Budget 2021 measures, including increased flexibility for defined contribution (DC) plan administrators to correct for both under- and over-contributions and improved fairness of certain taxes applicable to registered investments. The draft proposals also would implement measures announced in previous budgets, such as enhanced tax-reporting requirements for trusts in order to improve the collection of beneficial ownership information. The deadline for submissions for the DC error item is 7 Mar 2022 and the submission deadline for the items regarding trust reporting and taxation of registered investments is 5 Apr 2022.
<b>Resources</b>	<a href="mailto:ariella.fuhrmann@mercer.com">ariella.fuhrmann@mercer.com</a> <a href="#">Department of Finance consulting on draft tax proposals</a> (Government, 4 Feb 2022)

**Canada — Ontario (new)**

<b>Status</b>	 <b>Currently effective</b>
<b>Development</b>	<b>Wealth</b> <b>Defined contribution pension plan administration eased</b> As of 11 Feb 2022, new regulations remove the requirement for defined contribution (DC) plan administrators to prepare a statement of investment policies and procedures (SIPP) and file an audited annual financial statement with the Financial Services Regulatory Authority (FSRA). However, FSRA is able to require an administrator to prepare and file an audited annual financial statement under certain circumstances.
<b>Resources</b>	<a href="mailto:karine.bellavance@mercer.com">karine.bellavance@mercer.com</a> <a href="#">Pension update</a> (FSRA, 14 Feb 2022)

**Canada — Québec (new)**



<b>Status</b>	 <b>Currently effective</b>
<b>Development</b>	<b>Career</b> <b>Labor standards contribution reduced, application expanded</b> The labor standards contribution rate for 2022 was reduced to 0.06%, down from 0.07%. Some employers previously exempted from the contribution must now pay from 2022, but could be eligible to pay a reduced rate through 2024 (0.02% for 2022, 0.03% for 2023, and 0.05% for 2024). The employer contribution rate is calculated on total remuneration paid to employees (capped at CAD\$88,000), multiplied by the applicable contribution rate.
<b>Resources</b>	<a href="#">Information on contribution related to labour standards (Revenu Québec)</a>


**Canada (previously covered, with upcoming effective dates)**

<b>Development</b>	<b>Career</b> <ul style="list-style-type: none"><li>• <a href="#">Revised pay equity transparency measures issued</a> — Key date: 2021 reporting period (1 Jun 2022)</li></ul> <b>Career — Health</b> <ul style="list-style-type: none"><li>• <a href="#">Right to disconnect policy mandated and other changes in Ontario</a> — Key date: 2 Jun 2022</li></ul>
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**Colombia (previously covered, with upcoming effective dates)**

<b>Development</b>	<b>Career — Health</b> <ul style="list-style-type: none"><li>• <a href="#">Maximum weekly working time reduced</a> — Key date: Beginning in 2023</li></ul>
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Nicaragua (new)	
Status	 <b>Currently effective</b>
Development	<b>Career</b> <b>Minimum wage rate increased</b> According to reports, new minimum wage rates took effect on 1 Mar 2022 and will be in place until 28 Feb 2023. Rates differ for each industry sector, but the increase is 7%, except for the Free Trade Zone's 8.25% increase.
Resources	<a href="#">New minimum wage rates</a> (Latin Alliance, 4 Feb 2022)
US (new)	
Status	 <b>Report</b>
Development	<b>Career</b> <b>Report on worker organizing and empowerment issued</b> A White House Task Force issued a report on worker organizing and empowerment that includes nearly 70 recommendations. President Biden established the Task Force in April 2021 under Executive Order 14025 to explore ways to support union activity. The report identifies executive branch policies, practices and programs that could be used, consistent with applicable law, to encourage organizing and collective bargaining and to promote equality of bargaining power between employers and employees. In addition, the report makes recommendations about ways to increase interested private sector workers' access to information about their right to join and/or organize a union, and the legally defined process of how to do so. In a memorandum issued on 10 Feb 2022, the National Labor Relations Board General Council "fully embrace[d]" the report's recommendations and noted the need to engage in better interagency collaboration and coordination.
Resources	<a href="#">Press release on White House Task Force on Organizing and Empowerment Report</a> (White House, 7 Feb 2022) and <a href="#">White House Task Force on Worker Organizing and Empowerment Report</a> (White House, February 2022)

<b>US (new)</b>	
<b>Status</b>	 Request for information is open until 16 May 2022
<b>Development</b>	<b>Wealth</b> <b>Department of Labor digs deeper into climate change impact on retirement plans</b> The Department of Labor (DOL) issued a wide-ranging request for information (RFI) about the impact of climate-related financial risk on ERISA-covered retirement plans and individual retirement accounts (IRAs). The RFI comes in response to President Joe Biden’s May 2021 Executive Order 14030 directing DOL to identify actions it could take under existing laws to protect the savings of US workers and families. DOL specifically notes that commenters should not address the agency’s October 2021 proposal to clarify when ERISA plan fiduciaries can consider environmental, social and governance factors in investment selection and proxy voting. That proposal arose from the same executive order, but the comment period closed last December.
<b>Resources</b>	<a href="mailto:margaret.berger@mercer.com">margaret.berger@mercer.com</a> and <a href="mailto:matthew.calloway@mercer.com">matthew.calloway@mercer.com</a> <a href="#">GRIST</a> , 17 Feb 2022

## US (new)

**Status**  **President is expected to sign the legislation**

### Development

#### Career

#### **Mandatory arbitration agreements in sexual assault/harassment claims prohibited**

A bill that will invalidate clauses in employment agreements requiring employees to arbitrate claims of sexual assault or sexual harassment has passed the Senate with bipartisan support, and the President is expected to sign it. HR 4445 (Ending Forced Arbitration of Sexual Assault and Sexual Harassment Act of 2021), inspired by the #MeToo movement, will amend the Federal Arbitration Act and provide that predispute arbitration agreements and predispute waivers of class claims are not enforceable when a person files a sexual assault or sexual harassment case in a federal, state or tribal court. However, these types of agreements may still be valid if the individual chooses arbitration. The law is prospective and will apply to a sexual assault or sexual harassment “dispute or claim that arises on or after the date of enactment.” The court has exclusive authority to determine if the law covers the dispute. Employers should review their arbitration agreements and consider whether any changes should be made. In addition, some states have enacted laws that may impact these types of disputes.

**Resources** [HR 4445](#) (Legislature)

**US (updated)**

**Status**  **Effective dates vary**

**Development** **Career**  
**Roundup: Employer resources on minimum wage increases**  
In April 2021, President Biden signed an executive order requiring federal contractors to pay a \$15 hourly minimum wage to workers for new federal contract solicitations starting 30 Jan 2022. The Department of Labor (DOL) issued final implementation rules on 22 Nov 2021 and a field assistance bulletin in January 2022. In January 2021, President Biden also issued an executive order asking the director of the Office of Personnel Management to provide recommendations on promoting a \$15/hour minimum wage for federal employees. House and Senate Democrats also introduced the Raise the Wage Act of 2021 to progressively increase the minimum wage to \$15/hour by 2025. Several states have already taken action to gradually increase the minimum wage to \$15/hour for most employees. To help employers prepare and address related issues, this roundup provides links to federal and state resources from organizations, government websites, third-party resources and news articles.

**Resources** [GRIST](#), 15 Feb 2021

**US — States, cities**

**Status**  **Effective dates vary**

**Development** **Health**  
**States update group health plan sponsor reporting obligations**  
Group health plan sponsors' state reporting obligations have grown over the past few years. While ERISA continues to preempt certain state regulation of private employers' group health plans, some state reporting requirements for group health plan sponsors have moved forward. Mercer reviews key state reporting mandates for group health plan sponsors and reflects recent changes.

**Resources** [dorian.smith@mercer.com](mailto:dorian.smith@mercer.com) and [rich.glass@mercer.com](mailto:rich.glass@mercer.com)  
[GRIST](#), 21 Jan 2022

**US — States (updated)**

**Status**  **Currently effective**

**Development** **Career — Health**  
**2022 state paid family and medical leave contributions and benefits update**  
As of January 2022, California, Connecticut, Hawaii, Massachusetts, New Jersey, New York, Puerto Rico, Rhode Island, Washington, and Washington, DC, mandate paid leave for an employee’s own health condition. Oregon and Colorado will begin similar programs in 2023. Except for Hawaii and Puerto Rico, these jurisdictions also require paid family leave for bonding with a new child, caring for a seriously ill or injured family member, and certain other purposes. Despite some common elements, differences in these mandates make compliance and administration particularly challenging for multistate employers.

**Resources** [rich.glass@mercer.com](mailto:rich.glass@mercer.com) and [katharine.marshall@mercer.com](mailto:katharine.marshall@mercer.com)  
[GRIST](#), 19 Jan 2022


**US — States, cities**

**Status**  **Currently effective**

**Development** **Career — Health**  
**States, cities tackle COVID-19 paid leave**  
To alleviate some of the economic strain on employees unable to work due to COVID-19, some state and local authorities have implemented new paid leave requirements. Other jurisdictions modified existing leave laws or benefit programs to accommodate employees’ needs during the pandemic. Mercer has provided brief summaries of the new state and local paid leave benefits, as well as guidance addressing how current paid leave benefits apply during the COVID-19 pandemic and recent OSHA ETS requirements.

**Resources** [katharine.marshall@mercer.com](mailto:katharine.marshall@mercer.com) and [rich.glass@mercer.com](mailto:rich.glass@mercer.com)  
[GRIST](#), regularly updated




<b>US — California</b>	
<b>Status</b>	 <b>31 Mar 2022</b>
<b>Development</b>	<p><b>Health</b></p> <p><b>1095 health coverage updated reporting date announced</b></p> <p>California has updated its reporting information page for health coverage payers in the state, giving applicable entities until 31 Mar 2022 to report to the California Franchise Tax Board (FTB) for the 2021 coverage year. However, penalties for failure to file will not begin to accrue until 31 May. The state is one of several requiring reporting by self-funded plan sponsors, health insurers and other entities that provide minimum essential coverage (MEC).</p> <p>Though the IRS has extended the 2022 federal deadline to provide individual statements until 2 Mar 2022, the state's 31 Jan 2022 due date has not been extended; the date is set by statute (Ca. Rev. § 61005(e)). However, the FTB also has previously indicated that California penalties for furnishing late statements to individuals won't apply. In addition, duplicative California statements aren't necessary if individuals have received the federal coverage statement (IRS Form 1095-B or 1095-C).</p>
<b>Resources</b>	<p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">Report health insurance information</a> (Government)</p>

**US — Colorado (new)**

**Status**  **Proposal**

**Development** **Health**  
**Fertility coverage mandate passes House**  
The Colorado House passed a mandated fertility coverage bill (HB 1008) that would require large group market fully insured plans situated in the state to cover infertility diagnosis and treatment and fertility preservation services. If enacted, the provision would take effect for plan years starting in 2023. The mandate would apply to small group market and individual insured plans only if the federal Department of Health and Human Services (HHS) determines that the mandate is not an additional benefit that requires Colorado to assume the costs, under ACA exchange rules. In such an event, the mandate would take effect for small group market and individual insured plans for plan years starting 12 months after the HHS determination. This mandate would not apply to self-funded plans.

**Resources** [rich.glass@mercer.com](mailto:rich.glass@mercer.com)  
[HB 1008](#) (Legislature)

US — Kentucky (new)	
Status	 Proposal
Development	<p><b>Health</b></p> <p><b>Strict pharmacy benefit manager legislation considered</b></p> <p>Kentucky legislation (HB 457) currently under consideration in the state legislature would regulate pharmacy benefit manager (PBM) contracts with pharmacies and those with insurers and would curtail the use of mail-order pharmacies. The measure has raised some concern about the broad scope of its application. The bill appears to have wide support among legislators.</p> <p>The bill would bar PBMs from requiring mail-order pharmacy purchases, require cost-sharing parity between mail-order and non-mail-order pharmacies, and set network adequacy standards for non-mail-order pharmacies. PBM contracts with pharmacies would prohibit imposing certain fees and ban retroactive denials or reductions. In addition, pharmacists couldn't be required to undergo additional accreditation, and limits would apply on what could be termed a specialty drug.</p> <p>In their contracts with insurers — including certain self-insured plans — PBMs would have to provide certain disclosures; pass through to the plan certain rebates, incentives and other financial considerations the PBM receives; and take on a fiduciary role. In addition, administrators, including insurers acting as an administrator, could not offer any incentive or discount to a health plan or other third-party payor for the use of a PBM that the administrator owns or is otherwise associated.</p>
Resources	<p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">HB 457</a> (Legislature) and <a href="#">GRIST</a>, 26 Oct 2021</p>

## US — Michigan (new)

### Status



Effective dates vary

### Development

#### Health

##### Pharmacy benefit manager and prescription drug bill legislation enacted

Michigan lawmakers enacted pharmacy benefit manager (PBM) legislation (HB 4348) imposing new PBM licensure and other requirements on PBMs that provide services to Michigan residents. The law will take effect 1 Jan 2024.

The network adequacy standards will require “convenient enrollee access to pharmacies within a reasonable distance,” and the existence of mail-order and specialty pharmacies cannot be considered in determining adequacy. The measure will impose a ban on spread pricing, limits on access to medication, including quantity or refill frequency limits that differ based on PBM affiliation, and disparate reimbursements for certain pharmacies based on affiliation. The law calls for a PBM standard of “good faith and fair dealing,” including disclosure of conflict of interest, advance notice of certain cost increases, and a ban on retroactive network pharmacy fees, charges, or other amounts. In addition, beginning 1 Apr 2025, a PBM will have to file with regulators an annual transparency report detailing from the previous calendar year various costs, rebates, and fees. Because the law applies directly to PBMs, it is unclear how state regulators would apply the far-reaching restrictions to PBMs that work on self-funded ERISA plans. One provision appears to exempt claims activities that are “entirely preempted by federal law, including [ERISA].”


Two other related prescription drug bills (HB4351 and HB52) were also enacted. HB 4351 amends the state’s Third Party Administrator (TPA) Act to include PBMs and insurance carriers in the definition of TPAs, making them subject to existing TPA requirements, including annual reporting. Under the law, a PBM cannot prohibit pharmacies from disclosing a drug’s current selling price to customers. The law applies only to fully insured plans and takes immediate effect. HB 4352 amends the state’s Public Health Code to allow pharmacies to disclose a drug’s current selling price to customers without first being asked. It is unclear whether these laws would apply to self-funded ERISA plans. Both laws took effect immediately.

### Resources

[rich.glass@mercer.com](mailto:rich.glass@mercer.com)

[Press release](#) (Governor’s website, 23 Feb 2022); [HB 4348](#), [HB 4351](#) and [HB 4352](#) (Legislature)

**US — New Mexico (new)**

**Status**  **Study**

**Development** **Health**  
**Paid family and medical leave considered**  
On 14 Feb 2022, the legislature enacted a law (SM 1) that commissions a cross-functional team to study the issue of paid family and medical leave (PFML) and make recommendations by 1 Oct 2022. PFML faces challenges in the state, where more than 95% of employers are so small that federal FMLA does not apply. New Mexico has seen worker shortages due to increasing caregiving responsibilities during the COVID-19 outbreak. The state addressed paid sick leave last year in the Healthy Workplaces Act.


**Resources** [rich.glass@mercer.com](mailto:rich.glass@mercer.com)  
[SM 1](#) (Legislature) and [GRIST](#), 19 May 2021

**US — New York (new)**


**Status**  **Effective 31 Mar 2022**

**Development** **Health**  
**Pharmacy benefit managers regulated**  
Effective 31 Mar 2022, pharmacy benefit managers (PBMs) operating in New York must register with the state insurance department. Beginning in 2023, PBMs must obtain licenses and adhere to state regulations. The new legislation, enacted on 31 Dec 2021, amends the state’s insurance and public health laws.


**Resources** [rich.glass@mercer.com](mailto:rich.glass@mercer.com)  
[Press release](#) (Governor’s website, 2 Jan 2022)

US — Rhode Island (previously covered, soon effective)	
Status	 Reporting deadline extended to 31 Mar 2022
Development	<b>Health</b> <b>Employer health plan reporting deadline extended to match federal deadline</b> Rhode Island has extended its employer health coverage reporting obligation from 31 Jan 2022 to 31 Mar 2022, matching the federal extended reporting deadline, according to the state’s Division of Taxation (Advisory 2021-45). Rhode Island is one of a handful of locations that require health coverage providers (including self-funded employers) to report coverage for employees and dependents.
Resources	<a href="#">Advisory 2021-45</a> (Division of Taxation, 23 Nov 2021); <a href="#">GRIST</a> , 1 Dec 2021; <a href="#">GRIST</a> , 1 Jan 2022

**US — Washington (new)**


<b>Status</b>	 <b>Proposal</b>
<b>Development</b>	<p><b>Health</b></p> <p><b>Balance billing legislation progresses</b></p> <p>The Washington House recently approved changes to the state's balance billing law (Chs. 43 &amp; 48, HB 1688) to align its requirements with those in the federal “No Surprises Act” (“NSA”) portion of the 2021 Consolidated Appropriations Act. Highlights include:</p> <ul style="list-style-type: none"><li>• Updates to claims data every other year through 2030, used in determining the qualifying payment amount</li><li>• Confirmation that the state’s arbitration process applies instead of the NSA’s independent dispute resolution process until at least 1 Jul 2023; air ambulance services will continue to be subject to state law beyond that date</li><li>• Allowing the state insurance department to enforce state law and NSA protections through a civil penalty scheme up to \$100 per affected individual per day</li><li>• A required Insurance Commissioner report and recommendations on how to include ground ambulance services in balance billing protections, due by 1 Oct 2023</li><li>• Expansion of the emergency services definition consistent with the NSA</li><li>• Inclusion of post-stabilization services and air ambulance services in accordance with the NSA</li></ul> <p>While the law applies to fully insured plans situated in the state and does not apply to self-funded plans, Washington allows self-funded plans the option to elect to be subject to its balance billing law. The comprehensive bill — currently pending in the Senate — would generally take effect immediately upon enactment. A similar bill (Chs. 43 &amp; 48, SB 5811) was introduced in the Senate.</p>

**Resources** [rich.glass@mercer.com](mailto:rich.glass@mercer.com)  
[HB 1688-2021-22](#) (Legislature)

US — Washington (new)	
Status	 Proposals
Development	<p><b>Health</b></p> <p><b>Drug bills pass Senate</b></p> <p>Three prescription drug bills recently passed the state Senate overwhelmingly and are currently pending in the House. All three bills would take effect starting with the 2023 plan year.</p> <p>The first bill (Ch. 48.43, SB 5794) would impose two new restrictions on fully insured plans situated in Washington state. First, an insurer could not require substitution of a nonpreferred drug with a preferred drug within a therapeutic class. Second, an insurer would be prohibited from increasing cost sharing during a plan year for refills of an antipsychotic, antidepressant, or antiepileptic drug or if the enrollee is medically stable on the drug, and a participating provider continues to prescribe the drug. Midplan year generic substitutions would still be permissible, and plans could still remove a drug from a formulary due to safety, recall and other similar concerns.</p> <p>The second bill (Ch. 48.43, SB 5546) would reduce the cost sharing that fully insured plans situated in the state can impose on participants for insulin. The decrease would be from \$100 to \$35 for a 30-day supply.</p> <p>The third bill (Ch. 48.43, SB 5610) would require fully insured plans situated in the state to count prescription drug cost sharing toward the deductible and out-of-pocket maximum, regardless of the source of payment. This provision would not apply to grandfathered plans or HSA-eligible high-deductible health plans.</p>
Resources	<p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">SB 5794</a>, <a href="#">SB 5546</a> and <a href="#">SB 5610</a> (Legislature)</p>



**US — Washington (new)**

<b>Status</b>	 <b>Proposal</b>
<b>Development</b>	<p><b>Health</b></p> <p><b>Pharmacy choice bill passes House</b></p> <p>A pharmacy choice bill (Ch. 48.200, HB 1813) that recently passed the state House would prohibit pharmacy benefit managers (PBMs) from engaging in these activities:</p> <ul style="list-style-type: none"><li>• Requiring participants to use a mail-order pharmacy</li><li>• Requiring mail order unless the drug is a specialty or has limited distribution</li><li>• Providing preferred cost sharing for mail-order drugs vs. other network pharmacies</li><li>• Reimbursing a participating pharmacy an amount less than what the PBM reimburses affiliated pharmacies</li></ul> <p>Additionally, PBMs would need to meet certain requirements before putting drugs on a maximum allowable cost list. The bill applies to PBMs operating in the state on behalf of “health benefit plans,” broadly defined as “any entity or program that provides reimbursement for pharmaceutical services.” It is not clear whether the bill applies to PBM activities related to self-funded medical plans.</p> <p>The bill would take effect starting with the 2023 plan year. A similar bill (Ch. 48.200, SB 5811) was introduced in the Senate.</p>
<b>Resources</b>	<p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">HB 1813</a> and <a href="#">SB 5811</a> (Legislature)</p>

US — Wisconsin (new)	
Status	Currently effective
Development	<p><b>Health</b></p> <p><b>PSYPACT mental telehealth legislation enacted</b></p> <p>Wisconsin legislation (2021 Act 131/AB 537) effective 4 Feb authorizes Wisconsin mental health licensees to practice under the authority of the Psychology Interjurisdictional Compact (PSYPACT). In turn, all PSYPACT-licensed providers may practice in Wisconsin.</p> <p>PSYPACT, an interstate compact between states, facilitates the practice of mental health services across state boundaries. Licensed healthcare providers can apply to practice telepsychology and/or to conduct temporary in-person, face-to-face sessions in PSYPACT states, depending on the certificate issued. Services available through PSYPACT are now available in 28 states.</p>
Resources	<p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">AB 537</a> (Legislature)</p>

## US (previously covered with upcoming effective dates)

### Development

#### Career

- [Salary information will be required in job postings in New York](#) — Key date: 15 May 2022
- [Nasdaq board diversity rule approved](#) — Key date: 8 Aug 2022
- [Extensive pay equity law enacted in Rhode Island](#) — Key date: 1 Jan 2023

#### Career — Health

- [Paid sick leave legislation enacted in New Mexico](#) — Key date: 1 Jul 2022
- [2023 EHB benchmark with gender-affirming care approved in Colorado](#) — Key date: 1 Jan 2023
- [Colorado voters approve paid family and medical leave](#) — Key date: 1 Jan 2023
- [New Hampshire enacts voluntary paid family leave program](#) — Key date: 1 Jan 2023
- [Oregon's paid family and medical leave contributions delayed to 2023](#) — Key date: 1 Jan 2023


#### Health

- [Employers required to notify employees about electronic monitoring in New York](#) — Key date: 7 May 2022
- [Large group health policies to cover basic healthcare services in California](#) — Key date: 1 Jul 2022
- [Mental health parity law updated in Illinois](#) — Key date: 1 Jan 2023
- [Contraceptive coverage mandate in New Jersey](#) — Key date: 1 Jan 2023
- [Consumer privacy law enacted in Virginia](#) — Key date: 1 Jan 2023
- [Implementation of the state's long-term care program delayed in Washington](#) — Key date: 1 Jan 2023

# 4

# Asia Pacific

## Australia (new)

**Status**  **Effective 1 Jul 2022**

**Development** **Wealth**  
**Super Retirement Income Strategy, CCIV required**  
The Corporate Collective Investment Vehicle (CCIV) Framework and Other Measures Bill 2021 recently received Royal Assent. It requires super trustees to implement a Retirement Income Strategy (RIS) for eligible fund members under a new covenant and introduce a CCIV for fund management. The measures also include other minor miscellaneous and technical amendments. The CCIV is expected to become effective on 1 Jul 2022, and regulations must be established prior to that date.  
Under the covenant, superannuation fund trustees must develop, by 1 Jul 2022, an RIS for members who are retired, or approaching retirement (self-managed superannuation funds are excluded), and also must make a summary publicly available. The RIS is expected to evolve over time, but must identify and recognize fund members' broad retirement income needs, and include a plan to build the fund's capacity and capability to meet those needs. Trustees do not have to make all components of the RIS effective by 1 July, and implementation and regular review will occur after that date. The CCIV will be a company structure that is recognizable to offshore investors and fund managers, and will be comprised of an umbrella vehicle of one or more sub-funds, operated by its single corporate director. A CCIV could offer multiple products and investment strategies, and will be taxed on a flow-through basis to align with the current tax treatment of Attribution Managed Investment Trusts and their members.

**Resources** [paul.shallue@mercer.com](mailto:paul.shallue@mercer.com)  
[Corporate Collective Investment Vehicle Framework and Other Measures Bill 2021 \(Legislature\)](#)

## Australia (new)

### Status



**Effective 1 Jul 2022**

### Development

#### Wealth

##### 2021 budget super changes enacted

Several superannuation measures announced in the 2021 Federal Budget have received Royal Assent and will take effect on 1 Jul 2022, subject to the implementation of regulations. The measures feature in Treasury Laws Amendment (Enhancing Superannuation Outcomes for Australians and Helping Australia Businesses Invest) Bill 2021 and include removal of the AU\$450 minimum monthly earnings for super guarantee contributions; removal of the Work Test for voluntary, nonconcessional and salary-sacrificed superannuation contributions for individuals aged 67 to 74 (although the Work Test must be met to receive a tax deduction); introduction of downsizer contributions of up to AU\$300,000 for individuals aged 60 to 64 (in addition to those aged 65 or older) from the proceeds of selling their home; increased maximum withdrawal under the First Home Super Saver Scheme (based on contributions of up to AU\$50,000, up from AU\$30,000); and more flexibility for calculating pension earnings tax exemption in certain circumstances.

### Resources

[paul.shallue@mercer.com](mailto:paul.shallue@mercer.com)

[Treasury Laws Amendment \(Enhancing Superannuation Outcomes for Australians and Helping Australia Businesses Invest\) Bill 2021 \(Legislature\)](#)

## Australia (previously covered with upcoming effective dates)

### Development

#### Career

- [Revised remuneration standard finalized](#) — Key date: 1 Jan 2023

#### Wealth

- [New mechanism for disclosure of superannuation information in family law proceedings](#) — Key date: 1 Apr 2022
- [Reduced minimum pension payment drawdown extended](#) — Key date: 30 Jun 2022
- [Superannuation insurance standard and guidance issued](#) — Key date: 1 Jul 2022
- [FSC bans occupational exclusions in default insurance in superannuation](#) — Key date: 1 Jan 2023

## Hong Kong (previously covered with upcoming effective dates)

### Development

#### Career

- [Five more statutory holidays to be phased in](#) — Key date: May 2022
- [Gender board diversity, corporate governance required](#) — Key date: 31 Dec 2024

## India (previously covered with upcoming effective dates)

### Development

#### Career — Health — Wealth

- [Labor and employment laws reformed](#) — Key date: Effective date unknown

#### Career — Wealth

- [Top-listed companies face enhanced sustainability reporting](#) — Key date: April 2022

#### Wealth

- [Guidance addresses taxation of certain employee provident fund contributions](#) — Key date: April 2022

## Japan (previously covered with upcoming effective dates)

### Development

#### Career — Health

- [Childcare leave entitlement expanded](#) — Key date: Beginning in April 2022

#### Wealth

- [Defined contribution reforms enacted](#) — Key date: 1 Dec 2024

## New Zealand (new)

### Status

 1 Apr 2022

### Development

#### Career

##### Minimum wage rate to increase

As of 1 Apr 2022, the minimum hourly wage rate will increase to NZ\$21.20 — up from NZ\$20 — the Workplace Relations and Safety Minister has announced. The starting-out and training minimum hourly wage rate will also increase to NZ\$16.96, up from NZ\$16.

### Resources

[Government increasing wages for lowest paid workers](#) (Workplace Relations and Safety Minister, 11 Feb 2022)

## New Zealand (new)

### Status

 Scheduled for 24 Jun 2022

### Development


#### Career

##### Date for new public holiday announced

The New Zealand government has announced the date for the new Matariki public holiday this year — 24 Jun. The government introduced the new holiday in consultation with the Matariki Advisory Group, and following wider engagement with Māori and Pacific people. The holiday is intended to honor those lost since the rising of Matariki (a large cluster of stars), celebrate the present, and look forward to the promise of a new year. The Advisory Group will work on recommended dates for the next 30 years “to give businesses and communities’ certainty,” and legislation will be introduced later this year to amend the Holidays Act to include the new holiday.

### Resources

[2022 Matariki holiday date announced](#) (Government, 4 Feb 2021)

New Zealand (new)	
Status	 Consultation is open until 26 Apr 2022
Development	<b>Career</b> <b>Insurance redundancy compensation scheme proposed</b> Proposals to introduce the New Zealand Income Insurance Scheme to fund redundancy compensation have been announced by the government, Business New Zealand and the New Zealand Council of Trade Unions, and are open for consultation through 26 Apr 2022. The scheme would be funded by levies on wages and salaries (estimated at 1.39% each, payable by the employer and employee). Employees would be eligible after six months of levy contributions during the previous 18-month period, and would be paid 80% of their normal salary (capped at NZD\$130,191 per year) for up to seven months if they are laid off through no fault of their own
Resources	<a href="#">A New Zealand Income Insurance Scheme Consultation</a> (Ministry of Business, Innovation and Employment, 28 Feb 2022)




**South Korea (previously covered with upcoming effective dates)**

**Development** [Career](#)

- [Protections against gender discrimination and sexual harassment to expand](#) — Key date: 19 May 2022

**Taiwan (new)**

**Status**  **Currently effective**

**Development** [Career — Health](#)

**Paid paternity leave, prenatal checks and flex working rights expanded**

Taiwan has expanded paid paternity leave to seven days, up from five, effective 18 Jan 2022. Expectant mothers can take seven days, up from five, to attend prenatal appointments, and fathers can use their paternity leave to accompany their partners. Employers can apply to the Bureau of Labor Insurance for reimbursement of the additional periods of paternity and prenatal leave. In addition, employees in companies with fewer than 30 employees who have children younger than three years, can request flexible working arrangements, including one hour per day working time reduction (unpaid), and the rescheduling of working hours.

**Resources** [echo.liu@mercer.com](mailto:echo.liu@mercer.com)  
[Act of Gender Equality in Employment](#) (Government, 12 Jan 2022)

**Taiwan (new)**

**Status**  **Currently effective**

**Development** [Career](#)


**Minimum wage rate increased**

As of 1 Jan 2022, the monthly minimum wage is NT\$25,000 (up from NT\$24,000), and the hourly minimum wage is NT\$168 (up from NT\$160).

**Resources** [Press release](#) (Ministry of Labor, 23 Dec 2021)

# 5

## Europe, Middle East and Africa (EMEA)


<b>Europe (new)</b>	
<b>Status</b>	 <b>Phased in beginning June 2022</b>
<b>Development</b>	<b>Wealth</b> <b>ESG disclosures published by European Banking Authority</b> The European Banking Authority (EBA) has published binding technical standards on Pillar 3 disclosures on Environmental, Social and Governance (ESG) risks that certain EU-based financial institutions must comply with under the Capital Requirements Regulation (Regulation (EU) No. 575/2013). The final standards build on the recommendations of existing initiatives — like the Financial Stability Board Task Force on Climate-related Financial Disclosures and the European Commission’s nonbinding guidelines on climate-change reporting — and aim to help establish international best practices by ensuring that “stakeholders are well-informed about institutions’ ESG exposures, risks and strategies and can make informed decisions and exercise market discipline.” They include binding templates institutions must use to disclose more granular information, and tables and instructions to ensure enhanced consistency, comparability and meaningfulness of the disclosures. These include a green asset ratio and a banking book taxonomy alignment ratio to show how institutions are embedding sustainability considerations in their risk management, business models and strategy and their progress toward meeting the Paris Agreement’s goals. The EBA has integrated proportionality measures to facilitate disclosures, including phased-in transitional periods beginning in June 2022 and the use of estimates.
<b>Resources</b>	<a href="#">EBA publishes binding standards on Pillar 3 disclosures on ESG risks</a> (EBA, 24 Jan 2022)

<b>EU (new)</b>	
<b>Status</b>	 <b>Currently effective</b>
<b>Development</b>	<b>Career — Health</b> <b>Court of Justice rules disabled trainees protected by equality law</b> Trainees who have a disability and are on temporary training programs with an employer are covered by the European Union’s (EU) directive on equal treatment, the EU’s Court of Justice ruled. The court said the definition of employment in EU Directive 2000/78 on establishing a general framework for equal treatment in employment and occupation includes vocational training and traineeships. As such, employers must make reasonable accommodations to enable trainees with a disability to access or participate in training programs, including reassignment to another suitable job. However, employers would not have to take measures if they imposed a “disproportionate burden” (such as cost). The case concerned a trainee with the Belgian railway who was diagnosed with a heart condition, and whose traineeship was terminated by the railway on grounds that he was unable to perform his duties.
<b>Resources</b>	<a href="#">Press release No. 26/22</a> (Court of Justice of the EU, 10 Feb 2022) and <a href="#">Information on the ruling</a> (Europa)
<b>EU (new)</b>	
<b>Status</b>	 <b>Proposals</b>
<b>Development</b>	<b>Career — Health — Wealth</b> <b>Directive addressing human rights and environmental impacts proposed</b> The European Commission (Commission) issued a proposed directive on corporate sustainability due diligence on 23 Feb 2022. Measures would require companies to integrate human rights and environmental due-diligence policies throughout their organization and established business relationships, identify actual or potential adverse impacts (and end or minimize them), and establish complaint and monitoring procedures. The Commission says the directive would provide a harmonized legal corporate sustainability due-diligence framework, prevent legal fragmentation, meet consumer and investor expectations, and increase certainty for companies.
<b>Resources</b>	<a href="#">GRIST</a> , 25 Feb 2022

**EU (previously covered with upcoming effective dates)**

<b>Development</b>	<b>Career</b> <ul style="list-style-type: none"><li>• <a href="#">Law strengthens rights of 'nonstandard workers'</a> — Key date: 1 Aug 2022</li></ul> <b>Career — Health</b> <ul style="list-style-type: none"><li>• <a href="#">Measures on work-life balance, including leave, finalized</a> — Key date: 2 Aug 2022</li></ul>
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**Austria (new)**

<b>Status</b>	 <b>Currently effective</b>
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<b>Development</b>	<b>Wealth</b> <p><b>Changes to early retirement pensions take effect</b></p> <p>Changes to early retirement provisions took effect in Austria on 1 Jan 2022. The retirement pensions of individuals who retire early at the age 62 with 45 years of insurance are now reduced by 4.3% following changes to the Hackler Regulation — previously no reductions applied. However, individuals who retire early can now apply for the “early starter retirement bonus” (Frühstarterbonus) if they have 300 or more months of insurance, and made a minimum of 12 monthly payments between the ages of 15 and 20 years. The bonus — which will be index-linked from 2023 — pays €1 for each month of employment before age 20 years, up to a maximum of €60.</p>
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<b>Resources</b>	<a href="mailto:alexandra.taufer@mercer.com">alexandra.taufer@mercer.com</a> <a href="#">Law (German) (Government)</a>
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## Belgium (new)

### Status

 Effective dates vary

### Development

#### Career

#### Labor market reforms to boost jobs and flexibility agreed on



The federal inner cabinet agreed on a labor deal that aims to boost the employment rate to 80% by 2030 and provide more flexibility. The agreement will be incorporated into law in the coming months. Highlights include:


- Companies with 20 or more employees will have to prepare, at least once a year, a training plan that includes measures to improve workforce skills. Individual employees will be entitled to three paid training days in 2022, increasing to four in 2023, and five in 2024.
- Sectoral-level social partners must prepare — every two years — a report on skills shortages.
- Employees dismissed on no-fault grounds with a notice period of 30 weeks or more could use the final third of their notice period to improve their employability, paid for by the employer's social security contributions. Employees could ask their employer to allow them to start work for a new employer during their notice period.
- Companies with 20 or more employees must allow their employees to disconnect from their workplace at the end of the working day. Companies' disconnection policies will be subject to consultation with trade unions and must be incorporated into collective bargaining agreements.
- Platform workers will be classified as employees unless the employer can show they are not.
- Part-time workers who work variable hours must be notified of their upcoming work schedule at least seven days in advance — currently they are given five days' notice.
- The rules on introducing evening work between 8 pm to midnight have eased.
- Full-time employees can condense their working hours over four days, instead of five, and vary their schedule by working more hours in one week, and fewer in another week. Arrangements will be valid for six months.
- The Employment Ministry will provide sectoral diversity data every two years to sectoral social partners. Companies must prepare a diversity report and, if necessary, publish a remediation plan.

### Resources

[dieter.valgaerts@mercer.com](mailto:dieter.valgaerts@mercer.com)

[GRIST](#), 22 Feb 2022

Belgium (new)	
Status	 <b>Currently effective</b>
Development	<b>Career</b> <b>Expatriate taxation scheme revised</b> Changes to the expatriate taxation regime took effect on 1 Jan 2022. The scheme is open to eligible employees and key persons directly recruited by a Belgian company from abroad, or temporarily assigned to a Belgian entity that is part of a multinational group, or to researchers, for a maximum period of five years (this can be extended by up to three years). The scheme allows up to 30% of the employee’s gross annual income to be paid as a tax-free expense reimbursement (capped at €90,000 per year), and employers can increase the reimbursement amount for certain expenses. Expatriate employees already employed under the old expatriate scheme for fewer than five years can opt-in to the new regime by 31 Jul 2022, or remain in the old scheme under transitional rules that expire on 31 Dec 2023. Practical issues for the new regime have to be clarified, and publication of guidance is expected.
Resources	<a href="mailto:cindy.van.loo@mercer.com">cindy.van.loo@mercer.com</a> <a href="#">Law</a> (French) (Government)
Belgium (upcoming effective date)	
Development	<b>Wealth</b> <ul style="list-style-type: none"><li><a href="#">Blue- and white-collar pension harmonization approaches</a> — Key date: 1 Jan 2025</li></ul>
Czech Republic (new)	
Status	 <b>Currently effective</b>
Development	<b>Career — Health</b> <b>Paternity leave doubled</b> Fathers can now take 14 calendar days of paid paternity leave (up from seven days) under measures that took effect on 1 Jan 2022. Employees who have contributed to the sick leave insurance will be paid 70% of the assessed daily base earnings, and the leave must be taken in a single period within six weeks of the child’s birth.
Resources	<a href="#">Information on paternity leave</a> (Czech) (Social Security Administration)

Denmark (new)	
Status	 Currently effective
Development	<b>Career — Health</b> <b>LGBTI equality protections expanded</b> Equality measures that took effect on 1 Jan 2022 have strengthened the protection of lesbian, gay, bisexual, transgender and intersex (LGBTI) persons by clarifying the prohibition of discrimination on grounds of “gender identity,” “gender expression,” and “gender characteristics.” The Board of Equal Treatment now has explicit authority to consider discrimination complaints, and the Danish Institute of Human Rights is assigned authority on these matters. The measures are included in the amended Gender Equality Act and Antidiscrimination Act and are applicable to discrimination arising in employment and outside of the labor market. In addition, the Criminal Code has been amended to include gender identity, expression and characteristics within hate crime and hate speech. The changes follow the government’s proposal “Freedom to be different — strengthened rights and possibilities for LGBTI people.”
Resources	<a href="mailto:katrine.toftgaard@mercer.com">katrine.toftgaard@mercer.com</a> <a href="#">Press release</a> (Danish) (Ministry of Employment, 22 Dec 2021)



**Finland (new)**


**Status**  **Effective for children expected to be born on or after 4 Sep 2022, and to children placed for adoption on or after 31 Jul 2022**

**Development** **Career — Health**  
**Paid paternity leave, maternity allowance expanded**  
Parents in Finland will be entitled to expanded paid leave for children expected to be born on or after 4 Sep 2022, and to children placed for adoption on or after 31 Jul 2022. Under the new law, pregnant women will be entitled 40 days of maternity allowance (up from 30 days) to be taken in a single continuous period during the final stages of their pregnancy. Both parents will be given the same amount of parental leave (160 days each) to be taken until their child is age two. Parents will be allowed to transfer up to 63 days of their parental leave to the other parent, or to another specified caregiver. Single parents will be entitled to 320 days of parental leave, and the leave entitlement for multiple births will increase by 84 days for the second child, and for every child thereafter. Parents will be allowed to divide their parental leave into four periods, and could take their leave in partial days. Currently, mothers can take up to 105 days of maternity leave starting from the baby’s estimated birth date, fathers are entitled to 54 work days of paternity leave, and both parents can take 158 working days of parental leave to be shared between them, or taken by one parent.

**Resources** [sirkka.linden@mercer.com](mailto:sirkka.linden@mercer.com)  
[Reform encourages both parents to take family leave](#) (Ministry of Social Affairs and Health, 13 Jan 2022) and [Pregnancy allowance and special pregnancy allowance](#) (Kela, regularly updated)



France (new)	
Status	 <b>Currently effective</b>
Development	<p><b>Career — Health</b></p> <p><b>New right to medical leave for parents introduced</b></p> <p>Private sector employees in France are now entitled to minimum two days of employer-paid leave if their child is diagnosed with a chronic pathology that requires therapeutic learning, or cancer, and public sector employees are entitled to take special leave of absence. A decree will set out the different pathologies eligible for leave. The leave entitlement cannot be deducted from the employee’s vacation entitlement, and employees must be paid their normal salary. The measure mirrors leave entitlement introduced in the labor code in 2016 for parents who are informed about their child’s disability.</p>
Resources	<p><a href="mailto:amandine.marsella@mercer.com">amandine.marsella@mercer.com</a></p> <p><a href="#">Law No. 2021-1678 (French) (Government, 17 Dec 2021)</a></p>
France (new)	
Status	 <b>Currently effective</b>
Development	<p><b>Career</b></p> <p><b>Minimum wage rate increased</b></p> <p>France’s monthly minimum wage (“SMIC”) increased (French) on 1 Jan 2022 to €1,603.12, up from €1,589.47, and the new hourly wage is €10.56.</p>
Resources	<a href="#">Decree No. 2021-1741 of 22 Dec 2021 (French) (Legislature)</a>
France (upcoming effective date)	
Development	<p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">New gender quotas for senior execs, management teams imposed</a> — Key date: 1 Mar 2026</li> </ul>

Germany (new)	
Status	 <b>Currently effective</b>
Development	<b>Career</b> <b>Minimum wage rate increased</b> Germany's statutory hourly minimum wage increased to €9.82 as of 1 Jan 2022, and will increase in July 2022 to €10.45.
Resources	<a href="#">Minimum wages in the EU</a> (Statistisches Bundesamt, regularly updated)
Germany (upcoming effective date)	
Development	<b>Career</b> <ul style="list-style-type: none"><li>• <a href="#">Larger companies face human rights mandates</a> — Key date: 1 Jan 2023</li></ul>
Ireland (upcoming effective date)	
Development	<b>Career</b> <ul style="list-style-type: none"><li>• <a href="#">Employers face annual reporting mandate on gender pay gap</a> — Key date: Effective date unknown</li></ul>
Israel (upcoming effective date)	
Development	<b>Career</b> <ul style="list-style-type: none"><li>• <a href="#">Gender pay gap reporting expanded</a> — Key date: 1 Jun 2022</li></ul>

## Italy (new)

**Status**  **Currently effective**

### Development

#### Wealth

##### Temporary early retirement scheme for 2022 introduced

A temporary early retirement scheme is applicable to early retirements occurring in 2022. The 2022 scheme — called “Quota 102” — allows employees to retire early at age 64 if they have a minimum of 38 years of contributions. The government and social partners are currently discussing more permanent reforms of early retirement rules.

### Resources

[massimo.magni@mercer.com](mailto:massimo.magni@mercer.com)

[Law of 30 Dec 2021, n. 234](#) (Italian) (Government)

## Kuwait (previously covered, soon effective)

**Status**  **Registration must occur by 11 Mar 2021**

### Development

#### Health

##### Insurance companies, brokers required to register

Changes to the licensing and registration of insurance companies will require all insurance companies and brokers to be registered locally, and have a local office by 11 Mar 2022, as a prerequisite for doing business in Kuwait. Employers must ensure that all insurance policies are placed with a locally registered provider. The measures feature in Law No. 125 of 2019 issued by the Insurance Regulatory Unit on 21 Mar 2021.

### Resources

[soukeine.saleh@mercermarshbenefits.com](mailto:soukeine.saleh@mercermarshbenefits.com)

[Law No. 125 of 2019](#) (Arabic) (Insurance Regulatory Unit)

## Lithuania (new)

**Status**  **Currently effective**

### Development

#### Career

#### Minimum wage rate increased

Lithuania's monthly minimum wage increased on 1 Jan 2022 to €730, up from €642, and the new hourly rate is €4.47.

### Resources

[Act \(Lithuanian\)](#) (13 Oct 2021)

## Netherlands (upcoming effective date)

### Development

#### Career — Health

- [Paid parental leave enacted](#) — Key date: 2 Aug 2022

#### Wealth

- [Pension plan reforms delayed](#) — Key date: Expected to be enacted in 2023

**Norway (upcoming effective date)**

**Development**      **Career**

- [Companies face new human rights due diligence, reporting](#) — Key date: 1 Jan 2024

**Oman (upcoming effective date)**

**Development**      **Health**

- [Oman issues implementation rules for new health insurance scheme](#) — Key date: Effective date unknown

**Poland (new)**

**Status**       **Currently effective**

**Development**      **Career — Health**

**Employers offered tax deductions for employing R&D colleagues**

Employers in Poland with employees who work in research and development (R&D) functions could be eligible for tax deductions if they meet certain criteria, under measures announced by the Ministry of Finance. To be eligible, employees must work at least 50% of their time on R&D activities.

**Resources**      [Polish order: Preference for employers and employing specialists](#) (Polish) (Ministry of Finance, 11 Feb 2022)

Portugal (new)	
Status	 1 Jan 2023
Development	<p><b>Wealth</b></p> <p><b>Retirement pension age to decrease</b></p> <p>From 1 Jan 2023, employees in Portugal will be allowed to retire three months earlier due to reduced life expectancy. The age to access the old age pension will be 66 years and four months — currently, the retirement age is 66 and seven months. The measure is included in Ordinance No. 307/2021 of 17 Dec 2021 and is due to reduced average life expectancy.</p>
Resources	<p><a href="mailto:cristina.duarte@mercer.com">cristina.duarte@mercer.com</a></p> <p><a href="#">Ordinance No. 307/2021</a> (Portuguese) (Official Gazette, 17 Dec 2021)</p>
Qatar (upcoming effective date)	
Development	<p><b>Career — Health</b></p> <ul style="list-style-type: none"> <li><a href="#">Employers must provide healthcare coverage to expatriate employees</a> — Key date: April 2022</li> </ul>
Russia (new)	
Status	 Currently effective
Development	<p><b>Career</b></p> <p><b>Minimum wage rate increased</b></p> <p>Russia's monthly minimum wage increased to RUB 13,890 (up from RUB 12,792) on 1 Jan 2022 under measures included in Federal Law No. 406-FZ of 6 Dec 2021.</p>
Resources	<a href="#">Federal Law No. 406-FZ of 6 Dec 2021</a> (Russian) (Government)
Saudi Arabia (upcoming effective date)	
Development	<p><b>Career</b></p> <ul style="list-style-type: none"> <li><a href="#">Contracting with companies with regional headquarters outside of the kingdom to cease</a> — Key date: 1 Jan 2024</li> </ul>

### Slovakia (new)

**Status**  **Currently effective**

**Development** **Career**

**Minimum wage rate increased**

Revised minimum wage rates took effect on 1 Jan 2022 in Slovakia. The monthly minimum wage is now €646, and the hourly rate is €3.713.

**Resources** [Notice 352/2021](#) (Slovak) (Ministry of Labor, Social Affairs and Family of the Slovak Republic, 7 Oct 2021)

### South Africa (new)

**Status**  **Currently effective**

**Development** **Career**

**Minimum wage rate increased**

South Africa has announced that it will increase its national minimum hourly wage rate to R23.19 — up from R21.69 as of 1 Mar 2022. There are exceptions for some worker groups.

**Resources** [National minimum wage increases](#) (Government, 8 Feb 2022)

### Spain (new)

**Status**  **Currently effective**

**Development** **Career**



**Minimum wage rates revised**

From 1 Jan 2022, the minimum wage rate is €33.33 per day, or €1,000 per month, paid over 14 installments. The minimum wage for temporary employees and seasonal workers working for the same company for fewer than 120 days cannot be less than €47.436 per day, and must be paid at the legal rate for the relevant industry sector.

**Resources** [Royal Decree 152/2022 of 22 Feb 2022](#) (Spanish) (Official Bulletin, 23 Feb 2022)

Switzerland (new)	
Status	 <b>Currently effective</b>
Development	<b>Career — Health — Wealth</b> <b>New reporting duties on ESG, conflict minerals and child labor take effect</b> Companies listed in Switzerland, or that are supervised by the Swiss Financial Market Supervisory Authority, must annually report on environmental, social and governance (ESG) issues under changes to the Swiss Code of Obligations effective on 1 Jan 2022. The new reporting duty is based on the European Union’s Directive 2014/95/EU on nonfinancial information. In addition, new due diligence and reporting obligations apply to companies that process tin, tantalum, tungsten or gold from conflict or high-risk areas, and companies offering products or services for which there is a reasonable suspicion they were manufactured or provided using child labor. The measures are included in the Ordinance on Due Diligence and Transparency. Certain reporting exemptions may apply, for example, to companies controlled by a company outside of Switzerland that publishes a similar report. The first reports must be published in 2024 for the 2023 financial year. New penalties (CHF 50,000 to CHF 100,000) will apply to certain breaches.
Resources	<a href="#">Federal Act on the amendment of the Swiss civil code</a> (Federal Council, 1 Jan 2022) and <a href="#">Ordinance on due diligence and transparency</a> (French) (Federal Council, 3 Dec 2022)



<b>UK (new)</b>	
<b>Status</b>	 <b>Delayed until 30 Sep 2022</b>
<b>Development</b>	<b>Career</b> <b>Digital right-to-work checks delayed</b> The UK's Home Office has announced that employers can continue to carry out COVID-adjusted right-to-work checks until 30 Sep 2022. These were due to end on 5 Apr 2022, to be replaced by digital right-to-work checks. The extension of the current procedures is to give employers more time to develop relationships with identity service providers and to change their preemployment checking processes.
<b>Resources</b>	<a href="#">Coronavirus (COVID-19): Right-to-work checks</a> (Government, updated 22 Feb 2022) and <a href="#">Digital identity certification for right to work, right to rent and criminal record checks</a> (Government, 17 Jan 2022)
<b>UK (new)</b>	
<b>Status</b>	 <b>6 Apr 2022</b>
<b>Development</b>	<b>Career</b> <b>Payroll tax rates and thresholds published</b> The UK government has published payroll tax rates and thresholds for benefits and expenses paid to employees, applicable from 6 Apr 2022 to 5 Apr 2023. The National Insurance (NI) contribution rate will increase by 1.25% for one year, to be spent on the National Health Service and social care. The UK's tax authority, HMRC, has <u>asked</u> employers to notify employees, via their payslips, about increased NI contributions that will be levied from 6 Apr 2022 to 5 Apr 2023.
<b>Resources</b>	<a href="#">Rates and thresholds for employers 2022 to 2023</a> (Government) and <a href="#">Prepare for the Health and Social Care Levy</a> (Government, updated 7 Feb 2022)

UK (new)	
Status	 <b>Consultation is open until 6 May 2022</b>
Development	<b>Wealth</b> <b>Consultation on assumptions for statutory DC pension statements opens</b> The Financial Reporting Council (FRC) is consulting about how Statutory Money Purchase Illustrations (“SMPI”s) are calculated. SMPIs are benefit illustrations that all defined contribution (DC) schemes must produce annually. The FRC plans to improve consistency between providers by prescribing accumulation rates based on five-year fund volatility, and requiring SMPIs to use a single life nonincreasing annuity without a lump sum. The FRC also is proposing to extend the requirements to cover people within two years of retirement and update the mortality tables. Changes would apply to SMPIs issued on or after 1 Oct 2023. This would coincide with the launch of online pensions dashboards that will show users information for all their state and occupational pensions.
Resources	<a href="mailto:sebastian.bleasedale@mercer.com">sebastian.bleasedale@mercer.com</a> <a href="#">Consultation paper</a> (FRC, February 2022)
UK	
Status	 <b>Consultation is open until 25 Mar 2022</b>
Development	<b>Career — Health</b> <b>Consultation on large employers’ disability reporting invites input</b> A government consultation invites input on the benefits and barriers of mandatory or voluntary disability reporting by employers with 250 or more employees. Comments can be submitted through 25 Mar 2022, and the government’s response will be published by 17 Jun 2022. Employers that already collect data on employees with disabilities are asked to provide information about the data type, method and cost, and if collection has resulted in more inclusive employment practices. The consultation also invites views on the value of introducing a standardized disability-reporting framework, the types of information that should be collected, and the publication and/or reporting of workforce data to the government or regulatory body.
Resources	<a href="#">Consultation on disability workforce reporting</a> (Government, 16 Dec 2021)

**UK (previously covered with upcoming effective date)**

**Development** **Career**

- [Revised living and minimum wage rates announced](#) — Key date: 1 Apr 2022

**UK — Northern Ireland (new)**

**Status**  **April 2022**

**Development** **Wealth**

**Employees will be entitled to parental bereavement leave**

From April 2022, Northern Ireland will offer the same bereavement leave to employees as Great Britain — two weeks of leave if they suffer the loss of a child under age 18. The measures feature in the Parental Bereavement (Leave and Pay) Bill that passed parliament on 7 Feb 2022, and implementation regulations will be published soon. Employees will be entitled to take leave from day one of their employment, subject to prior notification, and within a minimum 56-day period after the child’s death. Parental bereavement pay will be paid at the minimum statutory rate to parents who have 26 weeks of continuous employment by the end of the week of the child’s death (the minimum service requirement will be removed no later than April 2026, and the regulations will be expanded to include miscarriage). The leave can be taken in a single period or in blocks of seven days. In Great Britain, parents have been entitled to bereavement leave since 6 Apr 2020. Leave must be taken within 56 weeks of the child’s birth or stillbirth.

**Resources** [Parental Bereavement \(Leave and Pay\) Bill \(Government\)](#)

**Mercer (US) Inc.**

Washington Square

1050 Connecticut Avenue, Suite 700

Washington, DC 20036

[www.mercer.com](http://www.mercer.com)