

Law and Policy Group

# Global Legislative Update

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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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## Section 1

# Highlights

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| COVID-19 pandemic  | <a href="#">Countries address workplace issues resulting from the COVID-19 pandemic</a>                 |
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### United States

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[Delaware legislature passes paid family medical leave program](#)  
[Florida limits workplace diversity training](#)  
[Illinois regulator provides guidance on equal pay certification requirements](#)  
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[Maine changes domestic partner coverage requirements](#)  
[Maine passes vacation law](#)  
[Mississippi enacts equal pay law](#)  
[New York budget law requires telehealth parity](#)  
[New York requires employers to notify employees about electronic monitoring](#)  
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[Oklahoma PBM law targets spread pricing, self-funded plans](#)  
[Virginia expands association health plan rules](#)  
[Virginia fixes health savings account glitch for fully insured plans](#)  
[Washington enacts changes to long-term care laws](#)  
[Washington expands pay disclosure requirements](#)

| Asia Pacific                          |   |
|---------------------------------------|---|
| <b>Australia</b>                      | <a href="#">Existing relief for retirement estimates extended</a><br><a href="#">ASIC finalizes IDR data reporting requirements</a><br><a href="#">ATO guidance on third party tax data governance</a><br><a href="#">Cyber incident reporting required</a> |
| <b>China</b>                          | <a href="#">Elder and parental care leave increases</a>   |
| <b>India</b>                          | <a href="#">Labor codes' implementation further delayed</a><br><a href="#">Tax deduction at source now applied to interest on some pension contributions</a>  |
| <b>Malaysia</b>                       | <a href="#">Bill would ease trade union registration, ability to strike and lockout</a><br><a href="#">Minimum wage rate increased</a>  |
| <b>New Zealand</b>                    | <a href="#">Action plan launched to support older workers</a>   |
| <b>Singapore</b>                      | <a href="#">White paper on women's development published</a><br><a href="#">Flexible working statement issued</a>   |
| <b>South Korea</b>                    | <a href="#">Protections against gender discrimination and sexual harassment to expand</a>   |
| Europe, Middle East and Africa (EMEA) |   |
| <b>France</b>                         | <a href="#">Social protection scheme changes for suspended employment contracts</a>   |
| <b>Greece</b>                         | <a href="#">Minimum wage increased for second time in 2022</a>  |
| <b>Ireland</b>                        | <a href="#">Flexible working hours and expanded care leave proposed</a>   |
| <b>Italy</b>                          | <a href="#">Decree outlines procedures for submitting gender-equality reports</a>   |
| <b>Luxembourg</b>                     | <a href="#">Minimum wage rates increased</a>  |
| <b>Netherlands</b>                    | <a href="#">Second-pillar pension reforms advance</a>   |
| <b>Saudi Arabia</b>                   | <a href="#">CCHI health updates issued</a>  |
| <b>South Africa</b>                   | <a href="#">Code on workplace violence and harassment prevention published</a>  |
| <b>United Kingdom (UK)</b>            | <a href="#">Statutory code on 'hire and fire' promised</a><br><a href="#">Financial Conduct Authority finalizes diversity disclosure rules</a>  |

## Section 2

# Global

### Minimum wage rates

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](#), regularly updated

### 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 March 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

#### Career — Health — Wealth

#### Countries address remote-working issues



Remote working has become more of a permanent feature for many employees and employers because of COVID-19 measures introduced in various 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



[Roundup: Employer resources on remote-working rights/trends](#), regularly updated

## Section 3

# Americas



| Argentina (upcoming effective date) |   |
|-------------------------------------|---|
| Development                         | <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>  |
| Brazil (new)                        |   |
| Status                              |  <b>Proposal</b>   |
| Development                         | <b>Career</b> <p><b>Minimum wage increases proposed</b></p> <p>The government submitted on 14 April 2022 proposals to parliament to increase the monthly minimum wage to BRL 1,294, up from BRL 1,212.</p>  |
| Resources                           | <a href="#">Press release</a> (Portuguese) (Government, 18 April 2022)  |
| Colombia (new)                      |   |
| Status                              |  <b>Currently effective</b>  |
| Development                         | <b>Career</b> <p><b>Remote-working law clarified</b></p> <p>Measures included in Decree 555 clarify the requirements to implement the remote-working law published in 2021. The decree sets out clauses to include in employment contracts; requires occupational health and safety risk assessments; permits employers and employees to agree on payments for remote workers using their own equipment, internet connection, telephone and energy costs for work; and lets remote workers who are sole caregivers to a child younger than 14, an elderly person or a person with a disability change their work schedules. Employers also must pay for employees' insurance; provide medical checkups, which can be done using remote medical services; and assure remote workers' right to disconnect from the workplace.</p> |
| Resources                           | <a href="mailto:hernando.angulo@mercer.com">hernando.angulo@mercer.com</a><br><a href="#">Decree No. 555</a> (Spanish) (Ministry of Labor, 9 April 2022)  |





| Canada (new)           |  |
|------------------------|--|
| Status                 |  Effective dates vary.  |
| Development            | <p><b>Career — Health — Wealth</b></p> <p><b>2022 federal budget issued</b></p> <p>Canada's federal budget 2022 introduces a National Dental Care Program, requires pension plans to disclose sustainability considerations, and includes measures to reduce skill shortages and improve diversity.</p>  |
| Resources              | <a href="#">Federal Budget 2022</a> (Mercer, 8 April 2022) and <a href="#">Budget 2022</a> (Government, 7 April 2022)  |
| Canada — Ontario (new) |  |
| Status                 |  Effective dates vary.  |
| Development            | <p><b>Career — Health</b></p> <p><b>Employers to disclose electronic monitoring, implement workplace protections</b></p> <p>Bill 88, the Working for Workers Act 2022, which received Royal Assent on 11 April 2022, amends the Employment Standards Act 2000 and the Occupational Health and Safety Act (OSHA). The measure also introduces the Digital Platform Workers' Rights Act, 2022, among other changes. Highlights include:</p> <ul style="list-style-type: none"> <li>• <b>Electronic monitoring policy.</b> From 11 October 2022, Ontario employers with 25 or more employees (as of 1 January 2022) must implement a written electronic monitoring policy. Going forward, employers must have such a policy by 1 March of each year if they had 25 or more employees on the previous 1 January. The policy must inform employees whether they are electronically monitored and if so, the means and circumstances for monitoring, the policy's date and revisions, and any other information that might be prescribed by law.</li> <li>• <b>OSHA.</b> From 1 July 2022, increased financial sanctions will apply for OSHA breaches. Company directors or officers face new fines or criminal penalties for not taking reasonable care to ensure the organization's complies with OSHA.</li> <li>• <b>Provision of a workplace naloxone kit.</b> Employers that have been made aware, or reasonably ought to be aware, that a worker could have an opioid overdose, must provide a naloxone kit and ensure that a worker is trained to recognize an overdose and administer naloxone. This measure takes effect on the bill's proclamation.</li> <li>• <b>Employment rights for digital platform workers.</b> A new law — the Digital Platform Workers' rights Act 2022 — entitles platform workers (including independent contractors) to certain employment rights, including the right to earn at least the minimum wage. The measures take effect on the bill's proclamation.</li> </ul> |
| Resources              | <a href="#">Bill 88</a> , the Working for Workers Act, 2022 (Legislature, 11 April 2022)   |


| Canada (previously covered, with upcoming effective dates) |   |
|--|---|
| Development  | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Minimum wage to increase in British Colombia</a> — key date: 1 June 2022</li> <li>• <a href="#">Revised pay equity transparency measures issued</a> — key date: 2021 reporting period (1 June 2022)</li> </ul> <p><b>Career — Health</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Guidance on disconnection from work in Ontario</a> — key date: 2 June 2022</li> </ul>   |
| Chile (new)  |   |
| Status   |  <b>Currently effective</b>  |
| Development  | <p><b>Health</b></p> <p><b>Life insurance exemption from inheritance tax eliminated</b></p> <p>All capital payments from life insurance policies issued in Chile from 28 April 2022 onward are subject to inheritance tax. Insurance companies are responsible for withholding the inheritance tax payable to the Internal Tax Service (SII) before making capital payments to the beneficiaries of life insurance policies.</p>  |
| Resources  | <p><a href="mailto:joaquin.ramirez@mercermarshbeneficios.com">joaquin.ramirez@mercermarshbeneficios.com</a></p> <p><a href="#">Circular No. 21</a> (Spanish) (Government, 21 April 2022)</p>  |
| Chile (new)  |   |
| Status   |  <b>1 September 2022</b>   |
| Development  | <p><b>Career</b></p> <p><b>Protection of digital platform workers boosted</b></p> <p>From 1 September 2022, digital platform workers in Chile who work through app-based platforms, such as certain types of delivery, distribution and minor passenger transportation services, could be hired as “independent platform workers” — a new type of hybrid employment contract. Employers also will be allowed to hire “dependent digital platform employees.” Under Law No. 21431, an independent platform worker will have fewer labor protections than dependent digital platform employees have. The law assigns certain rights to each category, and some rights apply to both independent platform workers will have social security coverage, insurance, risk prevention, and the rights to receive equal treatment and disconnect between work shifts. Both employee categories must be paid at least the minimum wage plus 20%, and must be given suitable personal protective equipment. The labor authority will oversee the law’s implementation.</p> |
| Resources  | <p><a href="#">Law No. 21431</a> (Spanish) (Legislature, 11 March 2022)</p>   |

| Chile (new)  |  |
|--|--|
| Status   |  <b>Currently effective</b>   |
| Development  | <b>Career</b><br><b>Minimum wage increased</b><br>The monthly minimum wage increased on 1 January 2022 to CLP 350,000 for workers between ages 18 and 35 and to CLP 261,092 for workers aged younger than 18 or older than 65. Law 21.360 also included new amounts for family and maternal allowance payments.  |
| Resources  | <a href="#">Announcement</a> (Spanish) (Official Gazette, 15 January 2022)   |
| Colombia (previously covered, with upcoming effective dates) |  |
| Development  | <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>   |
| US (new)   |  |
| Status   |  <b>First reports are due by 27 December 2022.</b>  |
| Development  | <b>Health</b><br><b>Drug reporting rules present challenges for many</b><br>A new prescription drug reporting mandate, adopted as part of the 2021 Consolidated Appropriations Act (CAA) (Pub. L. No. 116-260), requires group health plans and health insurers to report detailed data about prescription drug pricing (including rebates) and healthcare spending. The first reports are due by 27 December 2022 and annually thereafter. The departments of Labor, Treasury, and Health and Human Services will use the information to prepare a biannual, publicly available report. The departments have issued interim final rules detailing the data to report and submission instructions describing the mechanics of the reporting process.<br>To comply with the CAA's prescription drug reporting requirement, most employers will need significant assistance from their vendors, since plan vendors — not employers — possess the necessary data. |
| Resources  | <a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a> , <a href="mailto:jennifer.wiseman@mercer.com">jennifer.wiseman@mercer.com</a> , <a href="mailto:cheryl.hughes@mercer.com">cheryl.hughes@mercer.com</a> , <a href="mailto:david.dross@mercer.com">david.dross@mercer.com</a><br><a href="#">GRIST</a> , 27 April 2022   |

| US (new)    |  |
|-------------|--|
| Status      |  Consultation is open until 25 May 2022.  |
| Development | <b>Wealth</b><br><b>Updates to required minimum distribution rules for SECURE Act and more proposed</b><br><p>Proposed IRS regulations would implement two significant changes to the rules for required minimum distributions (RMDs) under Internal Revenue Code (IRC) Section 401(a)(9). The proposal reflects statutory changes made by the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2019 (Div. O of Pub. L. No. 116–94). Those changes include an increase in the age that triggers RMDs from 70-1/2 to 72 and new limits on life expectancy distributions to defined contribution (DC) plan beneficiaries. Another somewhat controversial revision eliminates the Q&amp;A format of the current 401(a)(9) regulations. The proposal also reflects various other statutory changes, including updates to the regulations on rollover distributions under IRC Section 402(c). IRS is accepting comments through 25 May.</p>  |
| Resources   | <a href="mailto:margaret.berger@mercer.com">margaret.berger@mercer.com</a> and <a href="mailto:brian. Kearney@mercer.com">brian. Kearney@mercer.com</a><br><a href="#">GRIST</a> , 20 April 2022   |
| US (new)    |  |
| Status      |  Initiative   |
| Development | <b>Career</b><br><b>Labor board looks to limit employer free speech</b><br><p>The general counsel (GC) of the National Labor Relations Board (NLRB) has issued to all field offices Memorandum 22-04 on captive audience and other mandatory workplace meetings. The GC is asking the NLRB to find unlawful under the National Labor Relations Act (NLRA) mandatory meetings that force employees to listen to employer speech concerning the exercise of statutory labor rights, including captive audience meetings. The GC's memorandum explains that the NLRB years ago incorrectly concluded that an employer does not violate the NLRA by compelling employees to attend meetings discouraging union representation. The GC says that "... the NLRB case precedent, which has tolerated such meetings, is at odds with fundamental labor-law principles, our statutory language, and our Congressional mandate. Because of this, I plan to urge the Board to reconsider such precedent and find mandatory meetings of this sort unlawful."</p> |
| Resources   | <a href="#">NLRB General Counsel Jennifer Abruzzo issues memo on captive audience and other mandatory meetings</a> (NLRB, 7 April 2022)  |

| US (new)    |  |
|-------------|--|
| Status      |  <b>Currently effective</b>   |
| Development | <p><b>Career</b></p> <p><b>Equal employment opportunity 2021 data collection now open</b></p> <p>The Equal Employment Opportunity Commission (EEOC) announced on 12 April that the 2021 EEO-1 Component 1 data collection is open. The deadline for submitting and certifying 2021 EEO-1 Component 1 Report(s) is 17 May 2022. The EEO-1 Component 1 report is a mandatory annual data collection on workforce demographics — including data by race/ethnicity, sex and job categories — that all private-sector employers with 100 or more employees and federal contractors with 50 or more employees meeting certain criteria must submit.</p>  |
| Resources   | <a href="#">EEOC announces opening of 2021 EEO-1 component 1 data collection</a> (EEOC, 12 April 2022)   |
| US (new)    |  |
| Status      |  <b>Report</b>  |
| Development | <p><b>Wealth</b></p> <p><b>ERISA Advisory Council confronts retirement savings gap</b></p> <p>A recent ERISA Advisory Council report on racial, ethnic and gender gaps in retirement savings contains recommendations for addressing the significant disparities in retirement security for women and people of color. The recommendations would help employers take a more active role in providing financial wellness education and implementing plan features to mitigate some of these disparities. However, the council concluded that larger systemic issues outside the authority of the Department of Labor also contribute to retirement savings gaps and warrant broader policy discussions.</p> |
| Resources   | <a href="mailto:matthew.calloway@mercer.com">matthew.calloway@mercer.com</a> and <a href="mailto:margaret.berger@mercer.com">margaret.berger@mercer.com</a><br><a href="#">GRIST</a> , 29 April 2022   |

| US (new)    |  |
|-------------|--|
| Status      |  Comments are due by 29 May 2022.   |
| Development | <p><b>Wealth</b></p> <p><b>Stricter standards for prohibited transaction exemptions proposed</b></p> <p>For the first time in over a decade, the Department of Labor (DOL) is proposing updates to its procedures for handling requests for prohibited transaction exemptions (PTEs). The proposal would increase DOL's scrutiny of PTE applications, require expanded disclosures, and impose stringent conditions for standards of conduct and avoidance of conflicts. Applying for an exemption would likely involve increased time and costs.</p> <p>DOL requests comments on all aspects of the proposal, including whether the proposed changes would clarify the PTE procedures and reflect the ways entities interact with ERISA plans and their participants. DOL also is interested in whether it should consider other types of information in PTE applications. In response to requests from interested parties, DOL has extended the original 14 April comment deadline until 29 May.</p> |
| Resources   | <a href="mailto:matthew.calloway@mercerc.com">matthew.calloway@mercerc.com</a> and <a href="mailto:margaret.berger@mercerc.com">margaret.berger@mercerc.com</a><br><a href="#">GRIST</a> , 12 April 2022   |
| US          |  |
| Status      |  Request for information is open until 16 May 2022.   |
| Development | <p><b>Wealth</b></p> <p><b>Department of Labor digs deeper into climate change impact on retirement plans</b></p> <p>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.</p>  |
| Resources   | <a href="mailto:margaret.berger@mercerc.com">margaret.berger@mercerc.com</a> and <a href="mailto:matthew.calloway@mercerc.com">matthew.calloway@mercerc.com</a><br><a href="#">GRIST</a> , 17 February 2022  |

| US          |  |
|-------------|--|
| Status      |  Effective dates vary.  |
| Development | <p><b>Career</b></p> <p><b>Roundup: Employer resources on minimum wage increases</b></p> <p>In April 2021, President Joe Biden signed an executive order requiring federal contractors to pay workers a \$15 hourly minimum wage, effective for new federal contract solicitations starting 30 January 2022. The Department of Labor (DOL) issued final implementation rules on 22 November 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.</p> |
| Resources   | <a href="#">GRIST</a> , regularly updated  |

## US — States (new)

### Status



Effective dates vary.

### Development

#### Career — Health

##### State accrued paid sick leave mandates

To date, 14 states — Arizona, California, Colorado, Connecticut, Maryland, Massachusetts, Michigan, New Jersey, New Mexico, New York, Oregon, Rhode Island, Vermont and Washington — and Washington, DC, have enacted paid sick leave mandates. Maine and Nevada have laws requiring accrued paid time off not limited to sick time. All of these laws have certain common features, including the following:

- Accruals are based on the employee's work location and start on the date of hire.
- Employers whose existing paid leave programs (e.g., time off, sick leave or personal leave) meet or exceed the maximum accrual and allow the same leave uses without more restrictions or limitations don't have to provide additional leave.
- The term "health" includes mental health, preventive care and chronic conditions in addition to physical illness.
- Employees exempt from the federal Fair Labor Standards Act's minimum wage and overtime standards are considered to work 40 hours per week.
- Properly classified independent contractors are not eligible for paid sick leave.
- Employers may require reasonable notice if the leave is foreseeable.
- If the leave is unforeseeable, employees should provide notice as soon as practicable.
- Worker protections and anti-retaliation provisions apply.
- Leave mandates don't apply to federal government employers, but may apply to state and/or local government employers.

This GRIST can help employers track key provisions of different jurisdictions' accrued paid leave laws.

### Resources

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

[Roundup: State accrued paid sick leave mandates](#), regularly updated



| US — California (new) |   |
|-----------------------|---|
| Status                |  <b>Currently effective</b>  |
| Development           | <p><b>Career</b></p> <p><b>Board diversity mandate struck down</b></p> <p>A law that requires California boards of directors to include members from under-represented groups has been struck down by a superior court judge. Judicial Watch filed the lawsuit, arguing that the law mandated quotas and was therefore unconstitutional under the California Constitution's equal protection clause. The judge granted summary judgement in favor of Judicial Watch, and the state has not yet indicated whether it will appeal this decision.</p>  |
| Resources             | <a href="#">Judicial Watch victory: Court declares unconstitutional California's racial, ethnic, LGBT quota for corporate boards</a> (Judicial Watch, 1 April 2022)   |
| US — California (new) |   |
| Status                |  <b>1 January 2023</b>   |
| Development           | <p><b>Career</b></p> <p><b>Data privacy rights expanded</b></p> <p>Certain California employers will be subject to new HR data protection requirements starting 1 January 2023, under the California Privacy Rights Act (CPRA). Passed by a ballot initiative (Proposition 24) in November 2020, the CPRA expands and enhances the California Consumer Privacy Act. The CPRA further restricts companies' collection and use of personal information, increases penalties, and creates the California Privacy Protection Agency. New data privacy rights include the rights to limit sharing of personal data, correct personal data and limit use of "sensitive personal information," which is broadly defined. Examples of "sensitive" data include Social Security numbers, driver license numbers, account logins with passwords, health data, precise geolocation, racial or ethnic origin, religious beliefs, union membership, the contents of a consumer's email and text messages (unless the business is an intended recipient), genetic information, and a consumer's sex life and sexual orientation. Implementing regulations are expected.</p> |
| Resources             | <a href="#">California Privacy Rights Act</a> (Office of the Attorney General, 3 November 2019) and <a href="#">Proposition 24</a> (Legislative Analyst's Office, 3 November 2020)  |

## US — Colorado (new)

### Status



Plan years starting in 2023

### Development

#### Health

##### Fertility coverage mandated for large-group market plans

A new Colorado law requires fully insured large-group market plans situated in the state to cover standard fertility preservation services and the diagnosis and treatment of infertility. The law takes effect for plan years starting in 2023.


This coverage mandate previously was contingent on the US Department of Health and Human Services (HHS) determining whether fertility coverage would be an essential health benefit. If so, the Affordable Care Act would require the state to defray the costs of the new mandate for qualified health plans offered through the state's public exchange, called Connect for Health Colorado. This HHS contingency remains in effect for fully insured plans in the small-group and individual markets. Therefore, the coverage mandate takes effect only for fully insured large-group market plans underwritten in Colorado.

The original 2020 law — the Colorado Building Families Act (Ch. 106, HB 1158) — required coverage for medically necessary fertility expenses, but because of the HHS contingency, the law had not taken effect.

### Resources

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

2022 Ch. 101, [HB 1008](#) (Legislature, 13 April 2022)

| US — Delaware (new) |   |
|---------------------|---|
| Status              |  Awaiting governor's signature; implementation would be in 2025  |
| Development         | <p><b>Career — Health</b></p> <p><b>Legislature passes paid family medical leave program</b></p> <p>The governor is expected to sign legislation (SB 1) that would approve a paid family and medical leave program. Employees who qualify for leave under the federal Family and Medical Leave Act (FMLA) could take time off for the same purposes under the state program with partial wage replacement. Leave to care for an employee's own or a family member's serious health condition or for a military qualifying exigency would be available for up to six weeks in a 24-month period. Parental leave would be available for up to 12 weeks in a 12-month period, with an overall cap of 12 weeks per year.</p> <p>The bill exempts employers with fewer than 10 employees in the state in the prior 12 months and any business that entirely closes for 30 consecutive days or more per year. Employers with 10–24 employees in Delaware would be subject only to the parental leave requirement. Employers could opt out of the program with an approved private plan covering one or more types of leave.</p> <p>Starting on 1 January 2025, employers would have to remit contributions to fund the benefits but could deduct up to 50% of the required contribution from employee wages. A contribution rate of 0.4% of Social Security wages would apply for an employee's own health condition. Contributions would be 0.32% for parental leave and 0.08% for family caregiving. Indexing of the rates would begin in 2027 but could not exceed 125% of the prior year's rate. Waivers from the required contribution would be available for employees not expected to qualify for the leave program.</p> <p>Starting on 1 January 2026, weekly benefits would be 80% of the covered individual's average weekly wages, subject to a minimum of \$100 and a maximum of \$900 in the first two years — 2026 and 2027 — and indexed thereafter.</p> |
| Resources           | <p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">SB 1</a> (Legislature, 14 April 2022)</p>  |

## US — Florida (new)

### Status



1 July 2022

### Development

#### Career

##### Workplace diversity training limited

A Florida “anti-woke” law amends the state’s civil rights act to bar any covered employer from conducting employee training or instruction that “espouses or promotes” the belief that certain concepts constitute discrimination based on race, color, sex, or national origin. Concepts constituting unlawful discrimination include:


- Members of one race, color, national origin or sex are morally superior to members of another race, color, national origin or sex.
- By virtue of race or sex, a person is inherently racist, sexist or oppressive.
- A person’s moral character or status as privileged or oppressed is determined by race, color, national origin or sex.
- By virtue of race, color, national origin or sex, a person should be discriminated against or receive adverse treatment to achieve diversity, equity or inclusion.

These concepts may be discussed as part of a course or training if “given in an objective manner without endorsement of the concepts.” The law becomes effective 1 July 2022 and is similar to President Donald Trump’s controversial Executive Order 13950, which President Joe Biden revoked.

### Resources

Ch. 2022-72, [HB 7](#) (Legislature, 22 April 2022) and [Press release](#) (White House, 20 January 2021)

| US — Illinois (new) |   |
|---------------------|---|
| Status              |  <b>Currently effective</b>  |
| Development         | <p><b>Career</b></p> <p><b>Regulator provides guidance on equal pay certification requirements</b></p> <p>Guidance from the Illinois Department of Labor (IDOL) addresses the new Equal Pay Act reporting requirements. Under the law, a private-sector employer with more than 100 employees in Illinois must certify its compliance with equal pay laws, disclose workforce demographic and pay information, and apply for an equal pay registration certificate between 24 March 2022 and 23 March 2024. The law also requires such employers to submit with their application: (i) the employer's most recently filed annual Employer Information Report EEO-1 filed with the federal Equal Employment Opportunity Commission; and (ii) a statement certifying compliance with the state's 2003 Equal Pay Act and similar state and federal laws. The IDOL has posted extensive information on the registration certification requirements, including FAQs, templates, training slides and process flowcharts. Further implementing regulations are expected.</p>   |
| Resources           | <p><a href="#">Equal pay registration certificate</a> (IDOL)</p> <p><a href="#">Roundup: US employer resources on states' recent equal pay laws</a>, regularly updated; and <a href="#">GRIST</a>, 12 August 2021</p>   |
| US — Maine (new)    |   |
| Status              |  <b>2023 plan years</b>  |
| Development         | <p><b>Health</b></p> <p><b>Mental health parity for insured plans addressed</b></p> <p>Starting with 2023 plan years, fully insured plans situated in Maine must comply with new requirements related to behavioral health services. The new law requires the first behavioral health and primary care visits to be covered at no cost to participants. (For small group market and individual plans, this requirement applies to the first three visits.) Thereafter, behavioral health visits must be subject to a copayment that is no higher than the copayment for a primary care visit. The law includes an exception for HSA-eligible fully insured high-deductible health plans.</p> <p>In addition, the law provides that insurers' annual reporting to the state's Insurance Bureau must include details on nonquantitative treatment limitation (NQTL) requirements under the Mental Health Parity and Addiction Equity Act, including the NQTL comparative analysis requirements under the 2021 Consolidated Appropriations Act. This will be considered public information under state law, unless the Insurance Bureau grants an insurer's request for confidentiality. Maine's NQTL reporting requirement expires on April 30, 2028.</p> |
| Resources           | <a href="#">Ch. 638, LD 1822</a> (Legislature, 11 April 2022)   |

| US — Maine (new) |  |
|------------------|--|
| Status           |  Currently effective  |
| Development      | <p><b>Health</b></p> <p><b>Domestic partner coverage requirements changed</b></p> <p>A new Maine law standardizes the definition of “domestic partners” throughout state law, including several sections in the Insurance title. Two major changes affect fully insured plans and health maintenance organizations (HMOs), which have been subject to a domestic partner coverage mandate since 2001:</p> <ul style="list-style-type: none"> <li>• <b>No registration required.</b> Participants no longer need to have a domestic partner certificate to qualify for coverage. Instead, participants only need to meet this definition: “one of 2 unmarried adults who are domiciled together under long-term arrangements that evidence a commitment to remain responsible indefinitely for each other's welfare.”</li> <li>• <b>No post-termination waiting period.</b> A participant previously could not enroll a new domestic partner until 12 months after the termination of a prior domestic partner's coverage. The new law eliminates this restriction.</li> </ul> <p>Maine continues to apply the federal definition of “tax dependent” for state income tax purposes. As a result, domestic partners must satisfy the Internal Revenue Code tax dependent test in Sec. 105(b) — with reference to Sec. 152 — to be eligible for nontaxable health coverage for both state and federal income tax purposes.</p> <p>The law appears to be effective 7 April 2022.</p> |
| Resources        | <p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">Ch. 567, LD 1804</a> (Legislature, 7 April 2022)</p>  |

## US — Maine (new)

### Status



1 January 2023

### Development

#### Career

##### Vacation law passed


A new Maine act amends the state's pay on termination law (ME Rev. Stat. [tit. 26, § 626](#)) to require that employers (including state and local government employers) with 10 or more employees and a vacation policy must pay out unused vacation time on an employee's separation. The new requirement does not apply to employees subject to a collective bargaining agreement that addresses payment of vacation on termination. The law takes effect on 1 January 2023.

The implications for unused accrued paid leave required by the Maine Earned Paid Leave law (MEPL) remain to be seen. Under the MEPL and regulations, covered employers must provide up to 40 hours of accrued paid leave per year that employees can use for any reason, including vacation. The MEPL does not require paying out unused accrued paid leave on separation, unless the employer's policy provides otherwise. Whether the new law's payout requirement includes unused paid leave accrued under the MEPL is unclear. Guidance from Maine's Labor Department would be helpful.

### Resources

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

[Ch. 561, LD 225](#) (Legislature, 7 April 2022)

**US — Mississippi (new)****Status**  **1 July 2022****Development****Career****Equal pay law enacted**

Mississippi has become the last US state to enact an equal pay law. Effective 1 July 2022, an employer cannot pay an employee a lower wage rate than an employee of the opposite sex in the same establishment earns for equal work on a job that requires equal skill, education, effort, and responsibility and is performed under similar working conditions. Pay differences are permitted when due to a seniority system; a merit system; a system that measures earnings by quantity or quality of production; or any factor other than sex (such as salary history, employment gaps, competition with other employers and employee negotiations). If an employee files a claim under the federal Equal Pay Act, the employee cannot bring a separate action under this state law.

The Mississippi law has drawn criticism for including broad exceptions that are generally viewed as factors contributing to the wage gap. In recent years, many states have strengthened efforts to address equal pay. Examples include state laws that prohibit employers from asking job applicants about their salary history, require employers to disclose salary ranges and pay data, protect employees who disclose their pay, expand equal pay protections for characteristics other than sex, and broaden comparisons of work and pay.

**Resources**[HB 770 \(Legislature, 20 April 2022\)](#)[Roundup: US employer resources on states' recent equal pay laws](#), regularly updated**US — New York (new)****Status**  **Currently effective****Development****Health****Budget law requires telehealth parity**

New York's 2022–2023 health and mental hygiene budget amends telehealth provisions for fully insured plans and health maintenance organizations (HMOs) situated in the state. Insurers and HMOs providing comprehensive medical coverage now must reimburse covered telehealth services on the same basis, at the same rate and to the same extent that those services are reimbursed when delivered in person. The law also requires telehealth network adequacy, defined as a network able to “meet the telehealth needs of insured individuals for services covered under the policy when medically appropriate.” These provisions took effect on 9 April 2022, but are deemed to have been in full force and effect on and after 1 April 2022. The provisions will expire (and be deemed repealed) on 1 April 2024.

**Resources**[rich.glass@mercer.com](mailto:rich.glass@mercer.com)[Ch. 57, AB 9007 \(Legislature, 9 April 2022\)](#)




**US — New York (previously covered, now effective)****Status**  **Currently effective****Development** **Career****Employers must notify employees about electronic monitoring**

Effective 7 May 2022, employers in New York that engage in any electronic monitoring of an employee's telephone calls, email or internet access or usage must give written notice of the practice to new hires, under 2021 legislation amending the state's Civil Rights Law. Employers may provide the notice electronically, and employees must provide written or electronic acknowledgement of receipt. Employers also must post the notice in a conspicuous place readily available for viewing by employees subject to electronic monitoring. The New York attorney general will enforce the law, with maximum civil penalties ranging from \$500 for a first offense, \$1,000 for a second offense, and \$3,000 for a third and each subsequent offense.

**Resources** [Ch. 583, S 2628](#) (Legislature, 8 November 2021)**US — New York City (new)****Status**  **Postponed until 1 November 2022****Development** **Career****New York City job postings will have to give salary information**

Beginning 1 November 2022, an employment agency, employer, employee or agent thereof will commit an unlawful discriminatory practice by advertising a job, promotion or transfer opportunity in New York City (NYC) without including the minimum and maximum salary for the position. The new measure (Int. No. 1208-B) amending the NYC Human Rights Law became law on 15 January 2022. On 22 March 2022, the NYC Commission on Human Rights issued a fact sheet on the new law. On 28 April 2022, another bill (Int. No. 0134-2022, Version A) that pushed back the effective date from 15 May 2022 and made other changes was enacted by the NYC Council.

**Resources** [Int. No. 0134-2022, Version A](#) (Council, 28 April 2022); [Fact sheet](#) (NYC Commission on Human Rights, March 22, 2022); and 2022 Law 32, [Int. No. 1208-B](#) (Council, 15 January 2022)  
[GRIST](#), 4 May 2022

| US — Oklahoma (new) |   |
|---------------------|---|
| Status              |  Currently effective   |
| Development         | <p><b>Health</b></p> <p><b>PBM law targets spread pricing, self-funded plans</b></p> <p>A new Oklahoma law amends the Patient's Right to Pharmacy Choice Act to prohibit spread pricing and impose new disclosure, audit, and reporting requirements on pharmacy benefit managers (PBMs). The law defines spread pricing as a PBM practice that “charges a health benefit plan a contracted price for prescription drugs that differs from the amount the PBM directly or indirectly pays the pharmacy or pharmacist.” As of 21 April, the law’s effective date, PBMs must also give plans (carriers and self-funded) access to plan and pharmacy pricing and utilization data. Every quarter, PBMs must report to the state showing for each plan (insured or self-funded) rebates received and distributed, plan payments to the PBM, and PBM payments to providers.</p> <p>The law defines a “health insurer payor” to include “any entity providing or administering a self-funded health benefit plan.” However, the Patient’s Right to Pharmacy Choice Act currently contains no reference to health insurer payors, so the practical impact of this added definition is not entirely clear.</p> <p>The Patient’s Right to Pharmacy Choice Act, which took effect 1 November 2019, recently survived an ERISA preemption challenge in federal district court. The law sets pharmacy network standards, protects patient choice, bans gag clauses and establishes payment practices.</p> |
| Resources           | <p><a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a></p> <p><a href="#">SB 737</a> (Legislature, 21 April 2022)</p>  |

## US — Virginia (new)

### Status



1 July 2022

### Development

#### Health

##### Association health plan rules expanded

Two new Virginia laws increase employers' access to association health plans (AHPs), which are a type of multiple-employer welfare arrangement (MEWA). The first law (Chs. 349-350, HB 768 and SB 335) allows for a fully insured AHP covering real estate salespeople, including self-employed individuals, provided the association meets certain requirements: The association must not discriminate based on a factor related to health status, must have at least 25,000 members and a purpose beyond obtaining insurance, and must have existed for at least five years.

The fully insured coverage will be considered large-group market and must meet certain requirements. Those requirements include the obligation to meet the federal Affordable Care Act (ACA)'s coverage, essential health benefits and cost-sharing standards; not exclude preexisting conditions; guarantee issue and renewability; have actuarial value of at least 60%; and limit age-based premium variations to no more than 4:1 (no gender-based variations permitted).

The second law (Chs. 404-405, HB 884 and SB 195) allows associations to form a self-funded MEWAs, as long as the association meets certain requirements: It must not discriminate based on a factor related to health status; must have nonprofit status under §§ 501(c)(5)–(c)(6) of the federal Internal Revenue Code (qualifying nonprofits include chambers of commerce and business leagues); and must have existed for at least five years. The self-funded coverage must meet certain requirements. Those requirements include the obligation to meet the ACA's essential health benefits and cost-sharing standards; not exclude preexisting condition; meet the renewability standards for fully insured plans; have actuarial value of at least 60%; and set rates using an actuarially sound, modified community rating methodology that considers the pooling of all participant claims.



A self-funded MEWA must be licensed by the State Corporation Commission, which is in charge of issuing regulations.


As background, the federal Department of Labor in 2018 issued rules making it easier for small businesses and the self-employed to form AHPs through what became known as Pathway 2. However, a year later, a DC district court invalidated the Pathway 2 approach, and litigation remains pending.

### Resources

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[Ch. 349, HB 768](#); [Ch. 350, SB 335](#); [Ch. 404, HB 884](#); and [Ch. 405, SB 195](#) (Legislature, 11 April 2022)

| US — Virginia (new)   |  |
|-----------------------|--|
| Status                |  <b>Currently effective</b>   |
| Development           | <b>Health</b><br><b>Health savings account (HSA) glitch for fully insured plans fixed</b><br><p>Under an existing law that took effect for policy years starting in 2020, Virginia requires fully insured plans situated in the state to “include any amounts paid by the enrollee or paid on behalf of the enrollee by another person.” A new state law provides a statutory exception for fully insured, HSA-eligible high-deductible health plans if the inclusion of those amounts would cause a loss of HSA eligibility. The new law apparently took effect when signed 7 April 2022.</p> |
| Resources             | <a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a><br><a href="#">Ch. 134, HB 1081</a> (Legislature, 7 April 2022)   |
| US — Washington (new) |  |
| Status                |  <b>Effective dates vary.</b>   |
| Development           | <b>Health</b><br><b>Long-term care law changes enacted</b><br><p>Two recent laws make changes to Washington’s long-term care (LTC) insurance mandate. The first law (2022 Ch. 1, HB 1732) delays the original start date for employee contributions until 1 July 2023, and the benefit start date until 1 July 2026. The measure also shortens the vesting time frame and offers a reduced benefit for residents born before 1968. The second law (2022 Ch. 2, HB 1733) provides, additional exemptions from premium contributions, starting in 2023.</p>                                      |
| Resources             | <a href="mailto:rich.glass@mercer.com">rich.glass@mercer.com</a><br><a href="#">Ch. 2, HB 1733</a> ; and <a href="#">Ch. 1, HB 1732</a> (Legislature, 27 January 2022)<br><a href="#">GRIST</a> , 14 April 2022; and <a href="#">GRIST</a> , 13 April 2022   |

| US — Washington (new) |  |
|-----------------------|--|
| Status                |  1 January 2023   |
| Development           | <p><b>Career</b></p> <p><b>Pay disclosure requirements expanded</b></p> <p>Washington employers with 15 or more employees will have to disclose in each job posting the wage scale or salary range and give a general description of all benefits and other compensation offered for the position, under a new law (Ch. 242, SB 5761). "Posting" means any solicitation, including recruitment done directly by an employer or indirectly through a third party, intended to recruit job applicants for a specific available position, as well as any printed or electronic posting that sets out qualifications for desired applicants. Colorado and New York City have similar laws.</p> |
| Resources             | <a href="#">Ch. 242</a> , <a href="#">SB 5761</a> (Legislature, 30 March 2022)   |

## US (previously covered, with upcoming effective dates)

### Development

#### Career

- [Confidential hotline for sexual harassment complaints established in New York](#) — key date: 14 July 2022
- [Nasdaq board diversity rule approved](#) — key date: 8 August 2022
- [Extensive pay equity law enacted in Rhode Island](#) — key date: 1 January 2023

#### Career — Health


- [Employer contributions to drop, paid family medical leave to increase in District of Columbia](#) — key date 1 July 2022
- [Paid sick leave legislation enacted in New Mexico](#) — key date: 1 July 2022
- [2023 EHB benchmark with gender-affirming care approved in Colorado](#) — key date: 1 January 2023
- [Colorado voters approve paid family and medical leave](#) — key date: 1 January 2023
- [New Hampshire enacts voluntary paid family leave program](#) — key date: 1 January 2023
- [Oregon's paid family and medical leave contributions delayed to 2023](#) — key date: 1 January 2023

#### Health

- [Large-group health policies to cover basic healthcare services in California](#) — key date: 1 July 2022
- [Abortion coverage legislation enacted in California](#) — key date 1 January 2023
- [Mental health parity law updated in Illinois](#) — key date: 1 January 2023
- [New licensure program for pharmacy benefit managers in Nebraska](#) — key date: 1 January 2023
- [Contraceptive coverage mandate in New Jersey](#) — key date: 1 January 2023
- [Midyear drug formulary changes barred in New York](#) — key date: 1 January 2023
- [Consumer privacy law enacted in Virginia](#) — key date: 1 January 2023
- [Insulin cost-sharing bill enacted in Washington](#) — key date: 1 January 2023
- [Implementation of long-term care program delayed in Washington](#) — key dates: 1 January and 1 July 2023
- [Pharmacy benefit management law enacted in West Virginia](#) — key date: 1 January 2023
- [Pharmacy benefit manager legislation enacted in Michigan](#) — key date: 1 January 2024

## Section 4

# Asia Pacific

| Australia (new) |   |
|-----------------|---|
| Status          |  Extended to 31 December 2022  |
| Development     | <p><b>Wealth</b></p> <p><b>Existing relief for retirement estimates extended</b></p> <p>The Australian Securities and Investments Commission (ASIC) has extended existing relief through 31 December 2022 for superannuation trustees to provide retirement estimates on a periodic statement. As a result, trustees can continue using the relief — originally due to expire on 31 March 2022 — when sending annual statements to members for the 2021–2022 financial year. ASIC will issue updated relief by 30 June 2022, with a transitional period allowing the industry to continue using existing relief for both superannuation calculators and retirement estimates, even after the new instrument is made. ASIC's announcement follows an earlier consultation in 2021 about updating the relief for superannuation calculators and retirement estimates.</p> |
| Resources       | <p><a href="mailto:paul.shallue@mercer.com">paul.shallue@mercer.com</a></p> <p><a href="#">22-073MR ASIC extends relief for retirement estimates</a> (ASIC, 31 March 2022)</p>  |

**Australia (new)****Status****Beginning 2023****Development****Wealth****ASIC finalizes IDR data reporting requirements**

Final requirements from the Australian Securities and Investments Commission (ASIC) address the internal dispute resolution data (IDR) reporting framework to be implemented starting in 2023. Eleven large financial firms will have to report IDR data for a six-month period ending on 31 December 2022, with reports submitted to ASIC by 28 February 2023. All relevant financial firms will have to join the framework and report IDR data for the six months ending on 30 June 2023 to ASIC by 31 August 2023. Thereafter, firms must report IDR data on an ongoing basis for every six-month period ending 30 June and 31 December. An IDR data reporting handbook outlines the final requirements, including the firms required to report to ASIC, and reporting instructions.

ASIC will publish IDR data reports when all financial firms start reporting after 31 August 2023. The first report will cover all complaints received by financial firms from 1 January to 30 June 2023. ASIC will consult on its approach to publishing data.

**Resources**[paul.shallue@mercer.com](mailto:paul.shallue@mercer.com)[Internal dispute resolution data reporting \(ASIC\)](#)**Australia (new)****Status****Currently effective****Development****Wealth****ATO guidance on third-party tax data governance**

Final guidance for the investment industry from the Australian Taxation Office (ATO) provides a principles-based tax risk-management framework to manage and mitigate the risk of inaccuracies in third-party data and supplements the ATO's risk management and governance review guide. The ATO encourages super and investment funds to adopt better practice examples applicable to their circumstances or implement compensatory controls within 18 to 24 months. The guidance applies to trustees of most superannuation funds; managed investment trusts and attribution managed investment trusts; unit trusts involved in the managed funds and/or investment industry; and insurance company boards.

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

[Third-party data governance — investment industry entities](#) and [Tax risk management and governance review guide \(ATO, 31 March 2022\)](#)



## Australia (new)

### Status



**Beginning 8 July 2022**

### Development

#### Wealth


##### **Cyber incident reporting required**

The Security of Critical Infrastructure (Application) Rules (SOCI) took effect on 8 April 2022, with a three-month grace period during which responsible entities are strongly encouraged to report cyber incidents. Beginning 8 July 2022, trustees of superannuation funds with assets exceeding AUD 20 billion (“large” funds) and other responsible entities will be subject to new mandatory cyber incident reporting. Under SOCI, responsible entities must notify the Australian Cyber Security Centre (ACSC) about critical cyber security incidents affecting “critical superannuation assets” within 12 hours and certain other incidents within 72 hours. “Critical superannuation assets” are defined as assets owned and operated by a large superannuation fund located in Australia and used in connection with the fund’s operation. The new ACSC reporting requirements are in addition to existing requirements for superannuation funds to report certain cyber incidents to the Australian Prudential Regulation Authority.

### Resources

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[Security of Critical Infrastructure \(Application\) Rules \(LIN 22/026\) 2022](#) (Federal Register of Legislation, 6 April 2022)

| Australia (previously covered, with upcoming effective dates) |  |
|---|--|
| Development   | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Revised remuneration standard finalized</a> — key date: 1 January 2023</li> </ul> <p><b>Wealth</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Reduced minimum pension payment drawdown extended</a> — key date: 30 June 2022</li> <li>• <a href="#">Superannuation regulations at work issued</a> — Key date: 1 July 2022</li> <li>• <a href="#">Key superannuation rates and thresholds for 2022/23 published</a> — key date: 1 July 2022</li> <li>• <a href="#">Super Retirement Income Strategy, CCIV required</a> — key date: 1 July 2022</li> <li>• <a href="#">2021 budget super changes enacted</a> — key date: 1 July 2022</li> <li>• <a href="#">Superannuation insurance standard and guidance issued</a> — key date: 1 July 2022</li> <li>• <a href="#">FSC bans occupational exclusions in default insurance in superannuation</a> — key date: 1 January 2023</li> </ul> |
| China — multiple provinces (new)                              |  |
| Status  |  <b>Currently effective</b>   |
| Development   | <p><b>Career — Health</b></p> <p><b>Elder and parental care leave increases</b></p> <p>To improve birth rates, eight provinces and municipalities in China reportedly have increased parental and/or elder care leave for employees. For example, Beijing introduced 10 days of elder care leave available to use one day at a time or consecutively for employees who are only children and provide evidence that their parent requires care. The city's expanded parental leave provides up to 158 days of maternity leave; 15 days of paternity leave (which, subject to the employer's consent, can expand to include however many days the mother voluntarily reduces her maternity leave); and five days of parental leave for each parent until their child reaches age three.</p>  |
| Resources   | <p><a href="mailto:angela.li@mercer.com">angela.li@mercer.com</a></p> <p><a href="#">Announcement of the Standing Committee of the Beijing Municipal People's Congress</a> (Chinese) (Government, 26 November 2021)</p>  |

| Hong Kong (previously covered, with upcoming effective dates) |  |
|---|--|
| Development   | <b>Career</b> <ul style="list-style-type: none"> <li><a href="#">Gender board diversity, corporate governance required</a> — key date: 31 December 2024</li> </ul>   |
| India (new)   |  |
| Status  |  <b>Effective date is not known</b>   |
| Development   | <b>Career — Health — Wealth</b><br><b>Labor codes' implementation further delayed</b><br>India's Ministry of Labour and Employment (MOLE) announced on 21 March 2022 a further delay to implementation of the four enacted labor codes — the Code of Wages 2019; the Occupational Safety, Health and Working Conditions Codes 2020; the Industrial Relations Code 2020; and the Code on Social Security 2020. The Central Government and states' governments must issue implementation rules. MOLE has issued draft rules, inviting input from all stakeholders. |
| Resources   | <a href="#">Announcement</a> (Ministry of Labour and Employment, 21 March 2022)<br><a href="#">GRIST</a> , 29 October 2020   |
| India (new)   |  |
| Status  |  <b>Currently effective</b>   |
| Development   | <b>Wealth</b><br><b>Tax deduction at source now applied to interest on some pension contributions</b><br>Tax deduction at source (TDS) is now applicable to interest earned on employees' pension contributions exceeding 2.5 Lakh. Beginning with the financial year 2021–2022, the Employees' Provident Fund Organisation (EPFO) will apply a TDS tax rate of 10% when the permanent account number (PAN) card is available and 20% when PAN is not available.   |
| Resources   | <a href="mailto:priya.pandey@mercer.com">priya.pandey@mercer.com</a><br><a href="#">Circular</a> (EPFO, 5 April 2022)  |
| India (previously covered, with upcoming effective dates)     |  |
| Development   | <b>Career — Health — Wealth</b> <ul style="list-style-type: none"> <li><a href="#">Labor and employment laws reformed</a> — key date: Effective date unknown</li> </ul>  |

| Japan (previously covered, with upcoming effective dates) |  |
|---|--|
| Development   | <b>Wealth</b> <ul style="list-style-type: none"> <li>Defined contribution reforms enacted — key date: 1 December 2024</li> </ul>   |
| Malaysia (new)  |  |
| Status  |  <b>Proposal</b>  |
| Development   | <b>Career</b> <p><b>Bill would ease trade union registration, ability to strike and lockout</b></p> <p>A bill that would ease trade union registration and the ability to engage in strikes and lockouts was presented for first reading to the lower house of parliament on 24 March 2022. The Trade Unions (Amendment) Act 2022 would significantly limit the existing grounds on which the Director General of Trade Unions (DGTU) can refuse or cancel a trade union's registration and would require the DGTU to provide other reasons for the refusal. In addition, the DGTU would no longer be able to suspend a branch of a trade union. The bill would reduce the threshold of votes required for a union to call for a strike or lockout to one-half of a minimum 60% of the total number of applicable union members entitled to vote. Fines would increase for unions organizing strikes or lockouts that are not sanctioned by a secret ballot.</p> |
| Resources   | <a href="mailto:imran.aljahsyi@mercer.com">imran.aljahsyi@mercer.com</a><br><a href="#">Information on the bill</a> , D.R. 12/2022 (Legislature, 24 March 2022)  |
| Malaysia  |  |
| Status  |  <b>1 May 2022</b>  |
| Development   | <b>Career</b> <p><b>Minimum wage rate to increase</b></p> <p>The national minimum wage will increase on 1 May 2022 to RM 1,500 per month. However, implementation of the new rate could be delayed for smaller employers, according to the prime minister's announcement on 19 March 2022. The human resources minister confirmed that the mechanism for implementing the increased wage would be announced soon. Malaysia currently has a two-tier minimum wage structure, with a higher rate (RM 1,200) for jobs located in city council or minimum council areas and a lower rate (RM 1,100) for jobs in other locations.</p>   |
| Resources   | <a href="#">Prime minister's announcement</a> (YouTube, March 2022)  |

## Malaysia (previously covered, with upcoming effective dates)

### Development

#### Career

- [Enhanced employment protections pass Senate](#) — key date: awaiting Royal Assent

## New Zealand (new)

### Status



### Action plan

### Development

#### Career

##### Action plan launched to support older workers

The New Zealand government's Older Workers Employment Action Plan for individuals aged 50 and older outlines 11 actions to support training and upskilling, employment, inclusion, and planning for the effects and opportunities of an aging workforce. The plan includes measures aimed at supporting employers to hire, develop and retain older workers. According to the government, older workers make up one-third of New Zealand's workforce, and almost half of all individuals aged 65 to 69 are employed.

### Resources

[Older workers employment action plan launched](#) (Office for Seniors, 27 April 2022)

## New Zealand (previously covered, with upcoming effective dates)

### Development

#### Career

- [Date for new public holiday announced](#) — key date: 24 June 2022

| Singapore (new) |   |
|-----------------|---|
| Status          |  White paper   |
| Development     | <p><b>Career</b></p> <p><b>White paper on women's development published</b></p> <p>A government white paper outlines 25 equality actions that will be introduced over a two-year period. Highlights include:</p> <ul style="list-style-type: none"> <li>• The Tripartite Guidelines on Fair Employment Practices will be given legal force to address unfair employment practices.</li> <li>• Whistleblowers reporting workplace harassment will receive more support. By the end of 2022, the Tripartite Committee on Workplace Fairness will issue proposals to protect the confidentiality of whistleblowers, require employers to establish formal grievance-handling procedures and prohibit retaliation against whistleblowers.</li> <li>• The Ministry of Manpower (MoM) will work with employers and trade unions to agree on a new set of Tripartite Guidelines on Flexible Working Arrangements by 2024 that would “require” employers to “fairly and properly” consider employees’ flexible working requests. The MoM warned that it “may focus” on larger employers and would scrutinize “egregious” refusals to allow flexible working. Meanwhile, the government will urge employers to implement the current guidelines, with the goal of achieving 40% coverage of employees by the end of 2022.</li> <li>• From 1 January 2022, revised SGX Listing Rules require companies to disclose their board diversity policy (including gender, skills, experience, and other relevant aspects of diversity) and their diversity targets, steps and timelines for achieving them.</li> <li>• Other measures would develop career mentoring, networking opportunities, and training programs for working women or those reentering the workforce and would encourage the use of parental leave entitlements.</li> </ul> |
| Resources       | <p><a href="mailto:manisha.mehta@mercer.com">manisha.mehta@mercer.com</a></p> <p><a href="#">White paper on Singapore women's development</a> (Government, 28 March 2022)</p> <p><a href="#">GRIST</a>, 27 April 2022</p>   |

| Singapore (new)   |  |
|---|--|
| Status  |  <b>Proposal</b>  |
| Development   | <b>Career</b><br><b>Flexible working statement issued</b><br><p>Singapore's tripartite partners issued a statement on 22 April 2022 calling for more companies to introduce or continue offering flexible working arrangements (FWAs). The statement encourages employers to allow telecommuting, consider job redesign to increase telecommuting possibilities, and introduce other types of FWAs (such as, flexi-time) to help employees to balance work duties against family and personal responsibilities. The tripartite partners plan to consult on the development of guidelines for publication by 2024 that would include practices for employers to consider when assessing and deciding on employee FWA requests.</p>  |
| Resources   | <a href="#">Tripartite statement on flexible work arrangements</a> (Ministry of Manpower, 22 April 2022)   |
| Singapore (previously covered, with upcoming effective dates) |  |
| Development   | <b>Wealth</b><br><ul style="list-style-type: none"> <li><a href="#">CPF contributions to rise</a> — key date: 1 January 2023</li> </ul>  |
| South Korea (previously covered, soon to be effective)        |  |
| Status  |  <b>19 May 2022</b>   |
| Development   | <b>Career</b><br><b>Protections against gender discrimination and sexual harassment to expand</b><br><p>Beginning 19 May 2022, employees will be able to petition the Labor Relations Commission for relief from gender discrimination or sexual harassment. If discrimination or harassment is found, the commission can issue a corrective order requiring the cessation of discriminatory acts; improvement of working conditions, including the terms of employment policies and collective agreements; and appropriate compensation. If an employer fails to take appropriate remedial actions or engages in adverse treatment of the victim of workplace sexual harassment, a corrective order can require appropriate remedies, cessation of unfavorable acts and compensation.</p> |
| Resources   | <a href="mailto:sungjae.you@mercer.com">sungjae.you@mercer.com</a><br><a href="#">Government release</a> (Korean) (Ministry of Employment and Labor, 10 November 2020)   |

## Section 5

# Europe, Middle East and Africa (EMEA)

### EU (previously covered, with upcoming effective dates)

#### Development

##### Career

- [Law strengthens rights of 'nonstandard workers'](#) — key date: 1 August 2022

##### Career — Health

- [Measures on work-life balance, including leave, finalized](#) — key date: 2 August 2022

##### Wealth

- [ESG disclosures published by European Banking Authority](#) — key date: June 2022

### Belgium (upcoming effective date)

#### Development

##### Wealth

- [Blue- and white-collar pension harmonization postponed](#) — key date: 1 January 2027

### Denmark (upcoming effective date)

#### Development

##### Career — Health

- [Parental leave increased, leave to care for sick family members offered](#) — key date: August 2022

### Finland (upcoming effective date)


#### Development

##### Career — Health

- [Paid paternity leave, maternity allowance expanded](#) — key date: 31 July 2022



| France (new)                      |  |
|-----------------------------------|--|
| Status                            |  Currently effective  |
| Development                       | <p><b>Career</b></p> <p><b>Social protection scheme changes for suspended employment contracts</b></p> <p>Social protection plans that are formalized by an employer's unilateral decision must maintain health, disability and death coverage for employees whose employment contract is totally or partially suspended and who receive a replacement income (for any period of paid leave) from their employer. Introduced in 2020 due to the pandemic, this requirement is now permanent. Employers must update their decisions by 1 July 2022 to benefit from social security contribution exemptions.</p> |
| Resources                         | <a href="#">DSS/3C/5B/2021/127 of 17 June 2021</a> (French) (Ministry for Solidarity and Health, 1 July 2021)  |
| France (upcoming effective date)  |  |
| Development                       | <p><b>Career — Health</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Metallurgy sector agrees on national CBA</a> — key date: 1 January 2023</li> </ul> <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 March 2026</li> </ul>   |
| Greece (new)                      |  |
| Status                            |  Currently effective  |
| Development                       | <p><b>Career</b></p> <p><b>Minimum wage increased for second time in 2022</b></p> <p>On 1 May 2022, Greece's monthly minimum wage increased by €50 to €713 gross; the last increase took effect on 1 January 2022. The increase is estimated to benefit around 650,000 employees.</p>  |
| Resources                         | <a href="#">Minimum wage rises to €713 on May 1</a> (Ekathimerini, 23 April 2022)  |
| Germany (upcoming effective date) |  |
| Development                       | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Larger companies face human rights mandates</a> — key date: 1 January 2023</li> </ul>  |

| Ireland (new)                     |   |
|-----------------------------------|---|
| Status                            |  Proposal  |
| Development                       | <p><b>Career — Health</b></p> <p><b>Flexible working hours and expanded care leave proposed</b></p> <p>Parents in Ireland who have six months or more continuous service could request flexible working hours for a set period of time to care for children up to age 12 (or up to 16 if the child has a disability or long-term illness). Employees could also request flexible working to care for a relative or a person who lives in their household and requires significant care or support for a serious medical reason. Employers would have to document flexible working arrangements and could postpone employees' flexible working requests under certain circumstances. These measures are in the General Scheme of a Work Life Balance and Miscellaneous Provisions Bill published on 21 April 2022. The bill is intended to transpose the requirements of the EU Work-life Balance Directive, which requires transposition before August 2022. Employees also could take five days of unpaid medical leave per year to care for a relative or a person who lives in the same household. The unpaid medical leave would be in addition to leave entitlements under the Carer's Leave Act 2001, which allows eligible employees to request leave lasting between 13 weeks and 104 weeks. Mothers who breastfeed could take up to one hour's break each day for up to 104 weeks after the birth of their child; the duration of these breaks currently is capped at 26 weeks. Transgender men who have obtained a gender recognition certificate under the Gender Recognition Act 2015 and later give birth would also be entitled to maternity leave.</p> |
| Resources                         | <p><a href="mailto:james.p.campbell@mercer.com">james.p.campbell@mercer.com</a></p> <p><a href="#">General Scheme of a Work Life Balance and Miscellaneous Provisions Bill</a> (Legislature) and <a href="#">Directive EU 2019/1158</a> (Eur-Lex, 20 June 2019)</p>   |
| Ireland (upcoming effective date) |   |
| Development                       | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction of gender pay-gap reporting in 2022 announced</a> — key date: Later in 2022</li> </ul>   |
| Israel (upcoming effective date)  |   |
| Development                       | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Gender pay-gap reporting expanded</a> — key date: 1 June 2022</li> </ul>  |

| Italy (new)      |   |
|------------------|---|
| Status           |  <b>First report is due 30 September 2022.</b>   |
| Development      | <p><b>Career</b></p> <p><b>Decree outlines procedures for submitting gender-equality reports</b></p> <p>A decree outlines procedures for submitting gender-equality reports. Highlights include:</p> <ul style="list-style-type: none"> <li>• Equality reports must analyze salaries (both base salary and total compensation) and differences in benefits; the employment situation of female and male employees, including the overall numbers of male and female employees and their distribution across the company's professional categories; information on dismissals, recruitment, training, retirements, promotions and career paths; information about hiring and onboarding processes; work-life balance; and diversity and inclusion policies.</li> <li>• Companies must prepare their reports based on 2020–2021 data by 30 September 2022. The ministry will verify that companies' reports have been correctly submitted and will publish them on the ministry's portal. The publication date for subsequent years will be the 30 April after the expiration of each two-year period. Employers must provide a copy of the report with the ministry confirmation to the company's trade union representatives.</li> <li>• Equal opportunities regional counselors can access the reports' data and share information with the National Labour Inspectorate's local offices, the national equality counselor, the Ministry of Labour and Social Policies, the Department for Equal Opportunities of the Presidency of the Council of Ministers, the statistical authority (ISTAT), and the National Council for Economics and Labour (CNEL).</li> </ul> |
| Resources        | <a href="mailto:valentina.mosca@mercer.com">valentina.mosca@mercer.com</a> and <a href="mailto:mario.distasi@mercer.com">mario.distasi@mercer.com</a><br><a href="#">GRIST</a> , 13 April 2022  |
| Luxembourg (new) |   |
| Status           |  <b>Currently effective</b>   |
| Development      | <p><b>Health</b></p> <p><b>Minimum wage increased</b></p> <p>The government increased the minimum wage rates from 1 April 2022. The new monthly wage rates are €2,313 for employees aged 18 years or older; €2,776 for skilled workers aged 18 and older; €1,851 for employees aged 17 to 18; and, €1,735 for employees aged 15 to 17.</p>  |
| Resources        | <a href="#">Information on minimum wage increase</a> (French) (Ministry of Social Security, 1 April 2022)   |

| Netherlands (new)   |   |
|---|---|
| Status  |  Proposal  |
| Development   | <p><b>Wealth</b></p> <p><b>Second-pillar pension reforms advance</b></p> <p>A draft bill to reform the second pillar of the Dutch pension system ('Pensions (Future) Bill') was submitted by the Minister of Social Affairs and Employment to the Lower House on 30 March 2022. If the bill is enacted, pension accrual would be based on a defined contribution (DC) scheme, and the system of average contributions — currently paid regardless of the individual's age — would be abolished, requiring the renewal of all pension arrangements with employees and contracts with pension providers. The legislation would take effect on 1 January 2023, and the deadline for transitioning to the new scheme would be 1 January 2027.</p> |
| Resources   | <p><a href="mailto:pavel.der.kinderen@mercer.com">pavel.der.kinderen@mercer.com</a></p> <p><a href="#">Proposed bill</a> (Dutch) (Government, 30 March 2022)</p> <p><a href="#">GRIST</a>, 22 April 2022</p>  |
| Netherlands (upcoming effective date) Netherlands (upcoming effective date) |   |
| Development   | <p><b>Career — Health</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Parental leave payment increases</a> — key date: 1 August 2022</li> </ul> <p><b>Wealth</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Pension plan reforms delayed</a> — key date: enactment expected in 2023</li> </ul>   |
| Norway (upcoming effective date)  |   |
| Development   | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Companies face new human rights due diligence, reporting</a> — key date: 1 January 2024</li> </ul> <p><b>Wealth</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Occupational pension coverage expanded</a> — key date: 30 June 2022</li> </ul>   |
| Portugal (upcoming effective date)  |   |
| Development   | <p><b>Wealth</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Retirement pension age to decrease</a> — key date: 1 January 2023</li> </ul>  |

## Saudi Arabia (new)

### Status



Effective dates vary.

### Health

#### CCHI health updates issued

The Council of Cooperative Health Insurance (CCHI) in Saudi Arabia recently launched the National Platform for Health and Insurance Exchange Services (NPHIES) with the National Center for Health Information and issued other insurance guidance. Highlights include:

- NPHIES is a unified electronic services platform that aims to provide a consolidated, accurate and comprehensive medical database to support an efficient and effective healthcare system. Implementation of NPHIES is divided into two phases, and the first phase launched in December 2020. So far, medical insurance premiums have been affected due to increased operational costs for insurers and hospitals.
- Circular No. 957, issued on 10 March 2022, announced that children younger than age 12 and adults who meet CCHI eligibility criteria will be entitled to medical coverage for insulin pumps to treat Type 1 diabetes.
- Circular 965, issued on 14 March 2022, provides that individuals who are hospitalized due to confirmed or suspected COVID-19 infection will be covered under their medical insurance policy.
- A list of mandatory benefit enhancements will take effect from July 2022. For the most part, these enhancements focus on preventive care, mental health and expanded coverage for current benefits. Premiums are expected to increase for the first renewal after implementation.

### Resources

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[CCHI](#) and [NPHIES](#) information (CCHI)


## Saudi Arabia (upcoming effective date)

### Development

### Career

- [Contracting with companies with regional headquarters outside of the kingdom to cease](#) — key date: 1 January 2024

| South Africa (new) |  |
|--------------------|--|
| Status             |  <b>Currently effective</b>   |
| Development        | <p><b>Career — Health</b></p> <p><b>Code on workplace violence and harassment prevention published</b></p> <p>The Minister of Employment and Labour published a new Code of Good Practice on the Prevention and Elimination of Violence and Harassment in the World of Work. The code replaces the Code of Good Practice on the Handling of Sexual Harassment Cases in the Workplace and expands on the types of workplace violence that could occur and the steps that employers must take. The main forms of workplace violence are sexual violence and harassment; racial, ethnic or social origin violence and harassment; workplace bullying; and, violence and harassment for making protected disclosures (whistleblowing). The new code aims to implement the International Labour Organization's 2019 Convention and Recommendation on Eliminating and Preventing Violence and Harassment in the Work of Work.</p>  |
| Resources          | <a href="#">Code of Good Practice on the Prevention and Elimination of Violence and Harassment in the World of Work</a> (Ministry of Employment and Labour, 18 March 2022)   |
| UK (new)           |  |
| Status             |  <b>Proposal</b>  |
| Development        | <p><b>Career</b></p> <p><b>Statutory code on 'hire and fire' promised</b></p> <p>The UK government announced that it will soon issue a new statutory code on the practice of "hire and fire" — that is, firing workers and then rehiring them on less favorable terms. Employers would have to hold "fair, transparent and meaningful consultations" on proposed changes to employees' terms and conditions, and the code would include practical steps for employers to follow. Employment tribunals or courts could take the code into consideration when reviewing relevant cases. In November 2021, the Advisory, Conciliation and Arbitration Service published guidance for employers when considering changes to employment contracts. That guidance said that "hire and fire" should be used only as a last resort. However, the government says that further clarity is needed after a ferry company sacked 800 UK employees in March 2022, although in that case, the employees were laid off without prior consultation and were not rehired.</p> |
| Resources          | <a href="#">New statutory code to prevent unscrupulous employers using fire and rehire tactics</a> (Government, 29 March 2022)   |

| UK (new)  |  |
|---|--|
| Status  |  <b>Currently effective</b>   |
| Development   | <p><b>Career</b></p> <p><b>Financial Conduct Authority finalizes diversity disclosure rules</b></p> <p>Premium and standard listed companies in the UK should report information and disclose on a “comply or explain” basis the gender and ethnic minority targets for their boards and executive management, under new listing rules issued by the Financial Conduct Authority (FCA) on 20 April 2022. The FCA is the conduct regulator for around 51,000 financial services firms and financial markets, and publication of the rules follows an earlier consultation in summer 2021. According to 2021 data from the FTSE Women Leaders Review, female representation on boards averaged 39.1% for FTSE 100 companies, 36.8% for FTSE 250 and 37.6% for FTSE 350.</p> <p>Under the FCA's targets, women should make up 40% or more of board members and at least one senior board member (such as the chair, chief executive officer, chief financial officer or senior independent director). In addition, at least one board member should come from a nonwhite ethnic minority background.</p> <p>The rules apply to financial accounting periods starting from 1 April 2022. This means that companies will have to include gender and ethnicity disclosures in a standardized numerical table in annual financial reports issued from the second quarter of 2023. The FCA will review the impact of rules in three years.</p> |
| Resources   | <a href="#">PS22/3: Diversity and inclusion on company boards and executive management</a> (FCA, 20 April 2022)  |
| UK (previously covered, with upcoming effective date) |  |
| Development   | <p><b>Career</b></p> <ul style="list-style-type: none"> <li>• <a href="#">NIC earnings threshold to increase</a> — key date: 6 July 2022</li> <li>• <a href="#">Digital right to work checks delayed</a> — key date: 30 September 2022</li> </ul>  |



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