

Law and Policy Group

# Global Legislative Update

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welcome to brighter

# 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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<b>Asia Pacific</b>	
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<b>Japan</b>	<a href="#"><u>Employers urged to employ workers until age 70</u></a>
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<b>Taiwan</b>	<a href="#"><u>Sanctions expanded for some labor law violations</u></a>
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<b>Europe, Middle East and Africa (EMEA)</b>	
<b>European Union (EU)</b>	<a href="#"><u>Employers face pay transparency disclosure mandates</u></a> <a href="#"><u>COVID-19 vaccination certificates must comply with data protection law</u></a>
<b>France</b>	<a href="#"><u>Equity disclosure requirements revised</u></a>
<b>Ireland</b>	<a href="#"><u>Parental leave and benefits expanded</u></a> <a href="#"><u>Code on right to disconnect published</u></a> <a href="#"><u>Consultation opened on remote working options</u></a>

## Europe, Middle East and Africa (EMEA) (continued)

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<b>Saudi Arabia</b>	<a href="#"><u>Contracting with companies with regional headquarters outside kingdom to cease</u></a> <a href="#"><u>Labor reforms ease restrictions on expatriate workers</u></a>
<b>Spain</b>	<a href="#"><u>Gender pay transparency measures now effective</u></a>
<b>Turkey</b>	<a href="#"><u>Requirements for remote working clarified</u></a>
<b>Ukraine</b>	<a href="#"><u>Remote working, home-based and flexible work enacted</u></a>
<b>United Kingdom</b>	<a href="#"><u>Supreme court rules on retail equal pay case</u></a> <a href="#"><u>Supreme court rules on 'sleep-in' shifts and minimum wage</u></a> <a href="#"><u>Modern slavery reporting duty by companies strengthened</u></a> <a href="#"><u>Recent immigration changes for graduates, skilled workers, employment visas</u></a> <a href="#"><u>Consultation issued on the Pension Regulator's single code</u></a> <a href="#"><u>Consultation opens on increased normal minimum pension age</u></a>

# 2 Global

## Coronavirus (COVID-19) pandemic

Status  Ongoing initiatives

Development [Career](#) — [Health](#) — [Wealth](#)

### Countries take action to address workplace issues as result of the COVID-19 pandemic

The World Health Organization (WHO) declared COVID-19 a pandemic on 12 Mar 2020, and employers continue to address the severe implications on working practices and adjust their 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 continue to address worksite, economic and associated travel issues, Mercer is providing analysis on workforce and investment implications and compiling information from organizations, government websites and other resources and news articles.

**Resources** [Roundup: COVID-19 resources for employers](#) (regularly updated); [Stay informed on coronavirus](#) (regularly updated)

## Remote working (new)

Status  Ongoing initiatives

Development **Career — Health — Wealth**

### Countries address remote working issues

Remote working has become more of a permanent feature of the workplace for many employees and employers around the world — driven by measures introduced in many countries to address the effects of the COVID-19 pandemic. Remote working poses challenges and considerations for employers when devising or adjusting their policies. These include defining remote work and eligibility criteria, hybrid working arrangements, employee engagement, performance, cybersecurity, health and safety, the right to disconnect, employees who want to relocate to a different country or state, and returning remote workers to the workplace post-pandemic. Recently, several jurisdictions have introduced remote working legislative measures for after the pandemic that clarify employer and employee requirements, and others are expected to follow suit. To help employers consider the issues connected with remote working, Mercer is providing analysis and links to general information about ongoing remote working rights and trends in some countries sourced from Marsh McLennan, organizations, government websites, third-party resources and news articles.

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



## 2

# Americas

### Argentina (new)

Status  Currently effective

#### Development **Career — Health**

##### Employee contribution to occupational disease fund increased

The employee's contribution to Argentina's Trust Fund for Occupational Diseases (FFEP) will increase to ARS\$40 from 1 Apr 2021. The contribution is payable in advance, and employers must apply it to the March 2021 payroll.

The FFEP pays benefits to employees who were required to isolate as a result of COVID-19, and the increased contribution rate is required to boost its resources. The measures feature in Resolution 115/2021 published on 9 Mar 2021.

Resources [graciela.magonza@mercermarshbeneficios.com](mailto:graciela.magonza@mercermarshbeneficios.com)  
[Resolution 115/2021 \(Spanish\) \(Official Bulletin, 9 Mar 2021\)](#)

### Argentina (upcoming effective date)

#### Development **Career**

- [Remote working rights post COVID-19 pandemic clarified](#) — Key date: 90 days after pandemic ends

### Bermuda (upcoming effective date)

#### Development **Career — Health**

- [Employment and labor laws revised](#) — Key date: 1 Jun 2021

### Brazil (upcoming effective date)

#### Development **Wealth**

- [Council imposes CNPJ registration duty on pension entities](#) — Key date: 31 Dec 2021

## Canada (new)

**Status**  Consultation is open until 30 Apr 2021

**Development** [Career — Health](#)

### **Consultation published on right to disconnect and gig work**

The Minister of Labour has published a consultation on how federal labor protections could be updated to reflect current workplace realities — specifically, the right to disconnect and gig work. The government invites input from workers and employers on the everyday realities of gig employment, including individuals working on digital platforms — like delivery or freelance applications — and workers entering into short-term contracts to complete specific and often one-off tasks. In addition, comments are requested on how a right to disconnect from work could be offered to federally regulated workers, so as to “ensure workers have a positive work-life balance by establishing clear expectations about the use of workplace communications devices, like cellphones, after the workday is done.”

**Resources** [Consultation](#) (Government of Canada)

## Canada (new)

Status  Currently effective

### Development **Wealth**

#### Revised directives published for federally regulated pension plans

On 25 February, the Office of the Superintendent of Financial Institutions (OSFI) published revised Directives of the Superintendent pursuant to the Pension Benefits Standards Act, 1985. The revisions include:

- Removal of the requirement to use a projected solvency ratio as of 31 March 2020 or later for portability transfers
- Reinstatement of the pre-pandemic filing deadline for regulatory returns (e.g. for most filings, these are once again due six months after the plan year, rather than nine months)
- Changes to recognize the revised commuted value standards issued by the Canadian Institute of Actuaries as they affect transfers from negotiated contribution plans

At the same time, OSFI also updated the FAQs for the Directives of the Superintendent to provide further information on the conditions currently applicable to portability transfers and annuity purchases.

Following the removal of the requirement to use a projected solvency ratio as of 31 Mar 2020 or later for portability transfers, portability transfers (and transfer deficiencies, if applicable) must now be based on the solvency ratio of the plan as determined in the most recently filed actuarial report. This means that if a plan administrator had been using a projected solvency ratio, they must now apply the solvency ratio as determined in the most recently filed actuarial report, regardless if the date preceded 31 Mar 2020. These new rules apply from the effective date of the revised Directives — 25 Feb 2021.

Under the terms of the revised Directives, the conditions applicable to portability transfers basically have reverted to those in place prior to the portability freeze, except for the conditions that allow the full payment of the commuted value (without additional contributions to fund the transfer deficiency) when the transfer ratio is less than 1.00.

Resources [isabelle.trudeau@mercer.com](mailto:isabelle.trudeau@mercer.com)

[Federally regulated pension plans — revised directives](#) (Mercer, 3 Mar 2021)

## Canada (new)

Status  1 Jul 2021

### Development **Wealth**

#### **Related party investment compliance deadline approaching**

Federal investment regulations, incorporated by reference in provincial pension regulations (with the exception of Québec and New Brunswick), and amended to remove the public exchange exemption to the purchase of related party investments, took effect 1 Jul 2016. The regulations imposed a five-year deadline to achieve compliance by 1 Jul 2021. Under the new rules, related party transactions may only be entered into if they are in:

- An investment fund or a segregated fund in which other investors may invest, and that complies with the general investment rules for member choice accounts, as applicable
- An unallocated general fund of a person authorized to carry on a life insurance business in Canada
- Securities issued or fully guaranteed by the Government of Canada, the government of a province, or an agency of either one
- A fund composed of mortgage-backed securities fully guaranteed by the Government of Canada, the government of a province, or an agency of either one of them
- A fund that replicates the composition of a widely recognized index of a broad class of securities traded in a marketplace
- An investment that involves the purchase of a contract or agreement for which the return is based on the performance of a widely recognized index of a broad class of securities traded at a marketplace

Prior to the 1 Jul 2021 deadline, plan administrators should consider conducting a review of any related party securities still held by a pension fund.

**Resources** [karine.bellavance@mercer.com](mailto:karine.bellavance@mercer.com)

[Amendments to the related party rules Pension Benefits Standards Regulations, 1985](#) (Office of the Superintendent of Financial Institutions, 29 Oct 2019)

## Canada (upcoming effective dates)

### Development **Career**

- [Revised pay equity transparency measures issued](#) — Key date: 2021 reporting period (1 June 2022)

## Colombia (new)

**Status**  **Phased-in beginning on 1 Jul 2021**

### Development **Career**

#### **Electronic payroll requirement introduced**

Employers in Colombia must implement an electronic payroll system under Resolution No. 000013 issued on 11 Feb 2021 by the National Tax and Customs Directorate (DIAN). The requirement applies to any taxpayer who hires one or more employees under an employment contract. It will be phased in starting on 1 Jul 2021, for employers with more than 250 employees, and apply to all by 1 Dec 2021. The payroll systems and corresponding software must be validated by the DIAN, and employers must produce a monthly electronic payroll, regardless of the salary payment frequency.

**Resources** [david.cuervo@mercer.com](mailto:david.cuervo@mercer.com)  
[Resolution No. 000013](#) (Spanish) (Dian, 11 Feb 2021)

## Dominican Republic (new)

Status  Currently effective

### Development **Career — Health**

#### Teleworking measures defined in resolution

Resolution No. 23/2020 recently took effect and sets out teleworking measures, including the provisions that must be included in teleworking agreements, and a new right for employees to disconnect from work. Teleworking agreements concluded prior to the resolution taking effect must also comply with the new standards, and employers should have filed them with the General Directorate of Labor by 12 Feb 2021. Highlights include:

- Telework is defined as work done remotely using technology, either for some or all of an employees' working time.
- Teleworking is voluntary, and arrangements must be set out in a written agreement between the employer and employee.
- Teleworking agreements must be incorporated into the employment contract and signed copies submitted to the Ministry of Labor. The teleworking agreement must include a description of the teleworker's tasks; the location where the work will be done; salary; assigned department and supervisor's details; arrangements for supervising the employee's work; the right to verify the teleworker's working conditions; the equipment to be provided by the employer; any additional costs that the employer will cover, if applicable; and the procedures for reversing the telework agreement. Under the resolution, the employer or the employee can reverse a decision to telework, subject to 30 days' notice.
- Employees are responsible for the employer's equipment and other materials, and must only use them for work purposes.
- The employee's chosen place of work must comply with certain safety and health standards, and employers must inform teleworkers about the applicable occupational safety regulations. The Ministry of Labor can inspect teleworking locations to verify compliance.
- The resolution introduces for the first time the right of employees to disconnect, and calls on employers to draw up accompanying policies.
- Employers can install computer surveillance to verify productivity, but they cannot use video surveillance if the employee is working from home.

Resources [GRIST](#), 29 Mar 2021

## US (new)

Status  Opens 26 Apr 2021

Development **Career**

### EEOC announces date for beginning employee data collection

The Equal Employment Opportunity Commission (EEOC) announced on 29 March that it will open the 2019 and 2020 EEO-1 component 1 (employer information report) data collection for private sector employers on 26 April 2021 after delaying the opening in May 2020 due to the impact of the COVID-19 pandemic on workplaces. The deadline for submitting the data will be 19 July 2021.

Resources [Press release](#) (EEOC, 29 Mar 2021)

## US (new)

Status  Proposal

Development **Career — Health — Wealth**

### Department of Labor proposes to withdraw independent contractor vs. employee test rule

On 11 Mar 2021, the Department of Labor proposed to withdraw the final Fair Labor Standards Act worker classification test rule — the effective date had already been pushed back to 7 May 2021. The deadline for submitting comments on the proposed withdrawal closed on 11 Apr 2021.

Resources [Independent contractor status under the Fair Labor Standards Act; withdrawal](#) (Federal Register, 12 Mar 2021); [GRIST](#), 11 Mar 2021

## US (new)

Status  Proposal

Development **Career — Health — Wealth**

### Proposal to rescind joint employer standard rule issued

On 11 March 2021, the Department of Labor proposed to rescind the joint employer standard rule that became effective in March 2020. A comment period was open until 11 Apr 2021.

Resources [Proposed rule](#) (Federal Register, 12 Mar 2021); [GRIST](#), 11 Mar 2021

## US (new)

Status  Currently effective

### Development **Wealth**

#### **Nonenforcement policy for investment, proxy rules issued**

The Department of Labor (DOL) has announced a nonenforcement policy for two controversial final rules for ERISA plan fiduciaries issued late in 2020. One rule requires fiduciaries to base investment decisions solely on pecuniary factors. The other requires a fiduciary exercising proxy voting and other shareholder rights to act solely in the economic interest of the plan and its participants. Pending further guidance, DOL will not enforce either rule or otherwise pursue enforcement actions against any plan fiduciary for failure to comply with the rules. Both rules reflect DOL's concerns about fiduciaries' use of environmental, social and corporate governance (ESG) factors when selecting plan investments and exercising shareholder rights. As many practitioners expected, the Biden administration has included the rules on its list of agency actions under review for consistency with the president's climate change agenda. DOL has since received feedback saying that the rules have had a chilling effect on ESG investing. Some stakeholders also have questioned whether DOL rushed the rules and failed to adequately consider evidence on how ESG considerations can improve investment outcomes. DOL now intends to revisit both rules to address these concerns.

In a press release, DOL says it intends to work with stakeholders "to craft rules that better recognize the important role that environmental, social and governance integration can play in the evaluation and management of plan investments, while continuing to uphold fundamental fiduciary obligations."

**Resources** [brian.kearney@mercero.com](mailto:brian.kearney@mercero.com) and [margaret.berger@mercero.com](mailto:margaret.berger@mercero.com)  
[GRIST](#), 10 Mar 2021



## US (new)

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

**Development** **Career — Health**

### **COBRA help, dependent care items in enacted COVID-19 relief legislation**

Subsidized COBRA health coverage, more generous tax benefits for employer-provided dependent care assistance, enhanced tax credits for employers providing emergency paid sick and family leave, and increased Affordable Care Act subsidies for health coverage feature in COVID-19 aid legislation that President Biden signed on 11 Mar 2021. Other provisions in the nearly \$2 trillion American Rescue Plan Act (HR 1319) provide extended federal unemployment benefits, direct stimulus payments to many Americans, monies for state and local governments, and additional funding COVID-19 testing, tracing, and vaccine distribution.

**Resources** [geoff.manville@mercer.com](mailto:geoff.manville@mercer.com) and [dorian.smith@mercer.com](mailto:dorian.smith@mercer.com)  
[GRIST](#), 10 Mar 2021; [Remarks by President Biden at Signing of the American Rescue Plan](#) (White House, 11 Mar 2021)

## US (new)

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

**Development** **Career — Wealth**

### **Pension funding relief, union plan reforms enacted**

Funding relief for single-employer pension plans and extensive reforms to help troubled multiemployer plans are included in COVID-19 aid legislation that was signed by President Biden on March 11, 2021. Other provisions in the nearly \$2 trillion American Rescue Plan Act (HR 1319) expand funding relief for community newspapers and broaden the group of executives subject to the Section 162(m) limit on tax-deductible compensation.

**Resources** [margaret.berger@mercer.com](mailto:margaret.berger@mercer.com); [geoff.manville@mercer.com](mailto:geoff.manville@mercer.com); [brian.kearney@mercer.com](mailto:brian.kearney@mercer.com) and [alfred.magnus@mercer.com](mailto:alfred.magnus@mercer.com)  
[GRIST](#), 10 Mar 2021; [Remarks by President Biden at Signing of the American Rescue Plan](#) (White House, 11 Mar 2021)

## US — (new)

Status  Proposal

### Development **Career**

#### Labor law reform legislation passes House

On 9 Mar 2021, the House of Representatives passed The Protecting the Right to Organize Act of 2021 (PRO Act), which is strongly supported by President Biden. The PRO Act would expand various federal labor protections related to employees' rights to organize and collectively bargain in the workplace, and would also revise the definitions of employee, supervisor and employer to broaden the scope of individuals covered by the National Labor Relations Act. The bill has moved to the Senate, where passage is uncertain.

Resources [HR 842](#) (House of Representatives); [Statement by President Joe Biden on the House taking up the PRO act](#) (White House, 9 Mar 2021)

## 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. This GRIST provides 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.

Resources [katharine.marshall@mercer.com](mailto:katharine.marshall@mercer.com) and [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com)  
[GRIST](#), 23 Mar 2021

## US — States

Status  **Currently effective**

### Development **Career — Health**

#### **Paid sick leave mandates continue to expand at state level**

Colorado and New York are the latest states to enact laws requiring employers to provide accrued paid leave. Beginning in 2021, Colorado requires most employers to provide employees with one hour of paid sick leave for every 30 hours worked. New York required the same accrual rate beginning 30 Sep 2020, for paid sick leave to use in 2021. These mandates are just the latest among a growing number of states requiring employers to provide paid sick and other accrued leave for employees. This chart details provisions of these laws in each jurisdiction.

**Resources** [katharine.marshall@mercer.com](mailto:katharine.marshall@mercer.com) and [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com)  
[GRIST](#), 8 Feb 2021

## US — District of Columbia (new)

Status  **Beginning 1 Jan 2022**

### Development **Health**

#### **Insureds' insulin and supplies cost limited**

Beginning 1 Jan 2022, a new Washington, DC law (B23-920) requires health insurers that cover prescription insulin drugs to limit an insured individual's cost for a 30-day insulin drug supply to \$30, regardless of the quantity or type of covered insulin. Health insurers that cover diabetes devices must limit to \$100 the amount an insured has to pay for a 30-day supply of all medically necessary covered diabetes devices. Diabetic drugs and supplies must be covered with no deductible. The amounts will be annually indexed to local area medical care Consumer Price Index. The signed act was passed by Congress on 1 February, and became effective 19 March. The District of Columbia joins a growing list of states curbing out-of-pocket insulin costs for insured individuals. They don't apply to self-insured ERISA plans.

**Resources** [B23-0920](#) (Council of the District of Columbia); [DC Act 23-588](#) (Council of the District of Columbia, 13 Jan 2021); [GRIST](#), 2 Sep 2020

## US — Illinois

Status  Effective dates vary

### Development **Career**

#### Equal pay, workplace diversity disclosure laws enacted

- Changes to the Illinois Equal Pay Act and Business Corporation Act will impose new certification and workplace diversity disclosure requirements under Senate Bill 1480, signed by the governor on 23 Mar 2021. Illinois corporations that are required to file the federal EEO-1 report with race, gender and ethnicity data will have to include “substantially similar” information in corporate reports submitted in Illinois on or after 1 Jan 2023. Also, private sector employers with more than 100 employees in Illinois will need to certify their compliance with equal pay laws, disclose workforce demographic and pay information, and apply for an equal pay registration certificate on or before 23 March 2024. Highlights include: Corporations that file a federal EEO-1 report with the Equal Employment Opportunity Commission must file “substantially similar” data to that reported in Section D of the EEO-1 — as part of their annual corporate report filings with the Illinois secretary of state, beginning with reports due on or after 1 Jan 2023. The secretary of state will publish gender, race and ethnicity data on the department website within 90 days after the report is filed.
- Private sector employers with more than 100 employees in Illinois will have to obtain equal pay registration certificates, and the first applications must be made on or before 23 Mar 2024, and every two years thereafter. Employers with more than one facility in Illinois will submit one application. Employers must submit to the Illinois Department of Labor (IDOL) a filing fee, their latest federal EEO-1 report if applicable, an equal pay compliance statement confirming the organization’s compliance with federal and state equal pay legislation, and must specify the methodology used to set pay and benefits. The statement must also include the total wages paid to each employee during the past year. Employers must confirm they do not restrict jobs for certain genders and make employment decisions regardless of gender, and they must explain the frequency with which they conduct wage and benefit analyses. The IDOL can audit organizations to ensure compliance, and can require employers to disclose workforce information, including average salaries and other information. It will revoke the certification of organizations that fail to make good faith efforts to comply with the equal pay laws, or that violate them.

Resources [GRIST](#), 31 Mar 2021

## US — Kentucky (new)

**Status**  **Insured plans in Kentucky issued or renewed on or after 1 Jan 2022**

**Development** **Health**

### **Third-party contribution legislation limits insurers' cost sharing**

The governor has signed legislation (SB 44) that will require certain third-party contributions to count toward an insured's cost sharing obligation under the plan. The law will apply to payments made on behalf of the insured by state, federal, and tribal governments, religious establishments and nonprofit organizations. The condition will not apply to payments made by, or on behalf of, any organization that receives funding in any form from a health care provider. High-deductible health plans will be exempt if the contribution would impair an individual's eligibility to contribute to a health savings account.

**Resources** [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com)  
[SB 44](#) (General Assembly)

## US — Kentucky (new)

**Status**  **Insured plans issued or renewed in Kentucky on or after 1 Jan 2022**

**Development** **Career**

### **Mental health parity aligned with federal mandate**

New Kentucky mental health parity law HB 50 prohibits insured health plans from imposing a nonquantitative treatment limitation (NQTL) on mental health and substance use disorders (MH/SUD) that doesn't apply to medical and surgical (Med/Surg) benefits in the same classification. Any medical necessity criteria or a NQTL in any classification must be comparable to and applied no more stringently than those applied to med/surg benefits, in line with the federal Mental Health Parity and Addiction Equity Act.

Insurers must submit an annual report to state regulators describing the process they use to develop or select the medical necessity criteria for both MH/SUD benefits and Med/Surg. The report must also identify all NQTLs that apply for benefits and services covered under the plan — for both MH/SUD benefits and Med/Surg — within each benefit classification. The mandate takes effect for insured plans issued or renewed in Kentucky on or after 1 Jan 2022. Small groups with 50 or fewer employees are exempt.

**Resources** [HB 50](#) (Legislature); [GRIST](#), 25 Jan 2021

## US — Kentucky (new)

**Status**  Applies to insured plans/self-insured governmental plans issued or renewed in Kentucky on or after 1 Jan 2022

**Development** **Health**

### Cost sharing for insulin restricted

Under a new Kentucky law (HB 95), cost sharing for an insured individual's covered prescription insulin drug can't exceed \$30 per 30-day supply of each prescription insulin drug, regardless of the amount or type of insulin needed. Cost sharing includes any copayment, coinsurance, deductible, or other out-of-pocket expense requirements imposed by the plan. The law applies to insured plans and self-insured governmental plans issued or renewed in Kentucky on or after 1 Jan 2022. Kentucky joins several other states in restricting cost sharing.

**Resources** [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com)  
[HB 95](#) (General Assembly); [GRIST](#), 2 Sep 2020

## US — New Mexico (new)

Status  1 Jul 2022

### Development **Career — Health**

#### **Paid sick leave legislation enacted**

The Healthy Workplaces Act (HB 20) will require employers in New Mexico to provide employees in the state (including part-time, seasonal or temporary workers), with at least one hour of earned sick leave for every 30 worked — to a maximum of 64 hours per year. Unused sick leave will be carried over subject to the annual 64-hour maximum, but will not need to be paid at termination. Accruals will begin on the date of hire or the effective date of the mandate, if later. Alternatively, an employer could forgo accruals by front-loading hours each year. Pay will be at the employee's regular rate of pay with the same benefits, including health care benefits.

The law will apply to employers with at least one employee working in the state, but will exempt the state and any political subdivision. Leave can be used for the employee's or a family member's health needs, a child's school meetings, and domestic abuse, sexual assault or stalking of the employee or a family member. Certain notice and posting obligations will apply, as will anti-retaliation provisions. The state law will not preempt any other law, including local leave mandates. An employer's existing paid time off program that allows the same amount of time for the same reasons satisfies the mandate.

**Resources** [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com)  
[HB 20](#); [GRIST](#), 8 Feb 2021

## US — New York (new)

Status  Currently effective

### Development **Health**

#### **Mental health and substance use disorder parity compliance program implemented**

New York has started to implement a new requirement for all health insurers in the state to develop a mental health and substance use disorder (MH/SUD) parity compliance program. Regulations issued in fall of 2020 require insurers to establish corporate governance for parity compliance with both state and federal parity rules. The rule does not apply to self-insured plans, but will apply to the insured plans in state. As part of the compliance program, insurers must develop policies and procedures that describe methods used to identify and test financial and nonfinancial limits on benefits, including a comparative analysis of nonfinancial limits (so called nonquantitative treatment limits (NQTLs)). Insurers must have annual internal training on parity compliance and a process for the actuarial certification of data used for assessment of parity financial rules.

This is the latest development for New York in enhancing parity compliance. In 2019 it began to require insurers to provide an annual report to the state that included specific information about parity compliance, such as data on mental health claims and appeals denials and when prior authorization is required for services and prescription drugs. Insurers must provide comparative and other information annually using a specific template.

Under federal legislation passed in December 2020 (the Consolidated Appropriations Act (CAA)), all group health plans, including self-insured plans, must be prepared to disclose a comparative analysis to the federal government on NQTLs for both covered MH/SUD and medical benefits. Employers with self-insured plans will want to discuss with their TPAs who are also insurers what reports the insurer already prepares for parity compliance in states such as New York that require reporting. This might be useful for the employer to meet the new CAA requirements.

**Resources** [kaye.pestaina@mercer.com](mailto:kaye.pestaina@mercer.com)  
[Regulations](#); [GRIST](#), 25 Jan 2021



## US — Oregon (new)

**Status**  **Employer and employee contributions begin on 1 Jan 2022**

**Development** **Career — Health**

### **Paid family and medical leave contributions begin in 2022**

Oregon's Paid Family and Medical Leave Insurance (PFMLI) program will begin collecting employer and employee contributions on 1 Jan 2022, and paying benefits in 2023. The 2019 legislation (HB 2005, OR Rev. Stat. Ch. 657B) provides up to 12 weeks of family and medical leave with partial wage replacement so eligible employees can recover from their own serious health condition, care for a family member with a serious health condition, bond with a new child, and handle issues related to domestic violence, harassment, sexual assault or stalking. An additional two weeks of PFMLI leave may be available for pregnancy- and childbirth-related complications and an additional four weeks of unpaid, job-protected leave is available under the state's current family leave law. The new law supersedes any local paid family and medical leave laws. The Oregon Employment Department (OED) will administer the program and is currently drafting proposed rules, with final rules due out by 1 September. The OED will set contribution levels, collect payments from employers, provide model notices and oversee program administration.

Employers will need to begin collecting employee contributions as of 1 Jan 2022, and remitting those amounts with quarterly reports by the last day of the month after the end of each calendar quarter. In states with similar laws, many employers work with payroll vendors or departments to undertake this task. Until the contribution level is announced, employers may want to make a reasonable estimate of the reporting and contribution costs for the coming year, assuming the contribution rate won't exceed the 1% maximum. Employers looking to apply for an exemption should watch for rules and guidance providing more information. Employers may want to begin reviewing the statutory requirements for exemptions now to decide if their plan could qualify or would need to be amended. For example, a plan that excludes part-time employees won't qualify as an equivalent plan. Strategies for coordinating PFMLI with an employer's existing plans and — for multistate employers — with programs and mandates in other states, should undergo review before benefits begin in 2023. Any approach also will need to address expanded job protections for employees ineligible under the federal FMLA. Upcoming regulations may provide more guidance.

**Resources** [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com) and [fernanda.zendejas@mercer.com](mailto:fernanda.zendejas@mercer.com)  
[GRIST](#), 12 Mar 2021

## US — Utah (new)

**Status**  **Effective 15 May 2021**

**Development** **Health**

### **Common-law marriage filing requirement added**

Effective 15 May, Utah common law spouses must file a petition for an unsolemnized marriage “during the relationship.” Recent legislation (HB 316) signed into law modifies the state’s common law marriage statute (30-1-4.5), adding the petition requirement. The provision doesn’t include a timeline or outline filing procedures. Employers whose Utah employees look to add a common-law spouse to a plan may want to ask for this type of documentation once available, possibly through a local county clerk.

**Resources** [HB 316](#) (Legislature); [Code 30-1-4.5](#) (Legislature); [GRIST](#), 3 Mar 2020

## US — Virginia (new)

Status  Beginning in 2023

### Development **Health**

#### Consumer privacy law enacted

Beginning in 2023, a new Virginia law (HB 2307, Ch. 52) grants certain privacy rights to consumers in the state. Under the law, businesses are required to limit personal data collection to what is adequate, relevant, and reasonably necessary in relation to the purposes for which it is processed and to establish, implement and maintain reasonable administrative, technical, and physical data security practices to protect its confidentiality, integrity and accessibility.

The law allows consumers to confirm whether their personal data is being processed; access the data; correct inaccuracies; delete the personal data; obtain a copy of data; and opt out of having the personal data used for purposes of targeted advertising, sales, or similar uses.

Companies that conduct business in Virginia, or whose products or services target Virginia residents, must comply with the law if the company controls or processes personal data of at least 100,000 consumers or data of at least 25,000 consumers if it derives over 50% of its gross revenue from the sale of personal data. The law doesn't apply to certain state and federal entities, HIPAA-protected information, and identifiable private information for purposes of certain federal policies and laws. It also exempts certain employment and benefits-related data.

Covered businesses must provide consumers with a “reasonably accessible, clear, and meaningful” privacy notice that includes categories of processed personal data and its purpose, consumer rights, and information about data shared with third parties.

Resources [catherine.stamm@mercer.com](mailto:catherine.stamm@mercer.com)  
[HB 2307, Ch. 52](#)

## US — Washington (new)

Status  Proposal

Development **Health**

### Long-term care bill adds cutoff date for available opt outs

Washington lawmakers are considering legislation (HB 1323) that would impose a July 2021 deadline for employees with their own long-term care (LTC) insurance to opt out of the state program.

Washington's state-run, Long-Term Services and Supports Trust Program (2019 Ch. 363, HB 1087) requires employers, beginning 1 Jan 2022, to collect 0.58% of wages from employees residing in the state through payroll deduction and remit these premium contributions to the program. The 2019 law allows employees with other LTC insurance to waive participation. However, the House approved the amended bill to limit an available exemption from the premium assessment only to employees who have purchased LTC before the effective date of the amended bill, expected to be 24 Jul 2021. If signed into law.

Other amended provisions would extend the program to workers who were disabled prior to age 18, provide tribes a pathway to opt in to the program, and require self-employed individuals who want to participate to opt in before 1 Jan 2025 (or within three years of becoming self-employed) and continue to participate in the program until retirement or until no longer self-employed.

**Resources** [HB 1323](#) (Legislature); [Long-Term Services and Supports Trust Program \(2019 Ch. 363, HB 1087\)](#) (State Department of Social and Health Services); [GRIST](#), 29 Oct 2020

## US — Washington (new)

Status



### Development **Health**

#### Rules clarified for temporary telecommuters under paid family medical leave

A recent Washington emergency rule (WSR 21-04-066) clarifies that for the purposes of the state's paid family and medical leave (PFML), an employee's service that was localized in Washington prior to 23 Mar 2020, continues to be considered localized there if the sole reason for working outside of the state is to work from home due to the COVID-19 outbreak. The guidance applies only if the employee's residence before the outbreak was already in another state and the employee intends to return to working exclusively or mostly in Washington once COVID-19 restrictions are lifted. Employers must continue to collect and remit PFML contributions to state regulators for these workers and count them on their quarterly reports.

**Resources** [WSR 21-04-066](#) (Employment Security Department, 29 Jan 2021); [Information on paid family and medical leave](#); [GRIST](#), 20 Jan 2021; [GRIST](#), 18 Jul 2018

## US (upcoming effective dates)

### Development **Career**

- [Voters approve \\$15 minimum wage in Florida](#) — Key date: 3 Sep 2021
- [California requires board director from underrepresented communities](#) — Key date: 31 Dec 2021
- [Washington state requires gender diverse boards](#) — Key date: 1 Jan 2022

### **Career — Health**

- [Colorado voters approved paid family and medical leave](#) — Key date: 1 Jan 2023

### **Health**

- [Healthcare cost transparency rules and medical loss ratio changes finalized](#) — Key date: 1 Jan 2022

### **Wealth**

- [DOL finalizes electronic delivery rule for retirement plan notices](#) — Key date: 27 Jul 2021

### 3

## Asia Pacific

### Australia (new)

Status  Takes effect 1 Jul 2021

#### Development **Wealth**

#### **Act approved on financial advice and fees for Super funds**

Measures concerning the payment of fees associated with financial advice provisions have received Royal Assent in Australia, and will take effect on 1 Jul 2021. Highlights include:

- Financial advisors who receive fees under ongoing fee arrangements will have to provide clients an annual document that outlines the fees charged and the services to be provided during the following 12-month period. Advisors will have to obtain their client's written consent prior to deducting fees. Some transitional arrangement will apply until 30 Jun 2022 for ongoing fee arrangements in force immediately before 1 Jul 2021.
- Financial services licensees or authorized representatives who provide personal advice to retail clients must provide written disclosure of lack of independence. Financial Services Guides that are given to new clients on or after 1 Jul 2021 must include a lack of independence statement. A transitional rule applies to Financial Services Guides given to clients before 1 Jul 2021 for financial services to be provided on or after 1 Jul 2021.
- Superannuation members will have greater protection from paying fees where no service is provided to them. The transparency of advice fees will be increased and the payment of ongoing advice fees for MySuper products prohibited. A superannuation trustee will be allowed to charge fees to a member only if certain criteria are met, and cannot charge fees under an ongoing fee arrangement for MySuper products. A 12-month transitional provision will apply to arrangements entered into before 1 Jul 2021.

**Resources** [paul.shallue@mercer.com](mailto:paul.shallue@mercer.com)  
[GRIST](#), 19 Mar 2021

## Australia (new)

Status  Currently effective

### Development **Career**

#### **Private health insurance premiums generally increased**

Private health insurance premiums generally increase on 1 Apr 2021 by a weighted industry average of 2.74%, according to the Commonwealth Ombudsman. If premiums increased, funds should have provided covered individuals with written notification, together with updated policy information. Health insurance premiums increased by 2.92% in 2020 (the increase was delayed until October due to COVID-19), and by 3.25% in 2019.

Resources [darren.downie@mercer.com](mailto:darren.downie@mercer.com)  
[Health insurance premiums increase](#) (Commonwealth Ombudsman)

## Australia (new)

Status  Currently effective

### Development **Career — Health — Wealth**

#### **Workplace rights and obligations for casual employees changed**

The definition of who is a casual employee has been clarified in legislation that passed Australia's parliament on 22 Mar 2021, and took effect on 27 Mar 2021. The Fair Work Amendment (Supporting Australia's Jobs and Economic Recovery) Bill 2021 includes a list of factors that must be considered when offering casual employment to an individual, and an obligation on employers to offer permanent employment to casual employees when certain circumstances are met ("casual conversion"), unless the employer can show reasonable grounds not to. The assessment of whether an individual is a casual employee will be based on the offer and acceptance of casual employment, and not on the subsequent conduct of either party. Employers must issue a Casual Employment Information Statement (CEIS) to casual employees prior to, or shortly after, starting work. The Fair Work Ombudsman has published a model statement. Small business employers need to give their current casual employees a copy of the CEIS as soon as possible after 27 March 2021. Other employers must give their current casual employees a copy of the CEIS as soon as possible after 27 Sep 2021. There is also a new way to address some disputes with the conversion of casual employees to permanent employment status through the Federal Circuit Court.

Resources [Fair Work Amendment \(Supporting Australia's Jobs and Economic Recovery\) Bill 2021 \(Fair Work Ombudsman, 1 Apr 2021\)](#)

**Australia (upcoming effective dates)**

**Development** **Wealth**

- [Superannuation pension reform measures in budget](#) — Key date: 1 Jul 2021
- [Financial product design, distribution rules postponed](#) — Key date: 5 Oct 2021
- [Australia revises consumer dispute resolution for finance sector](#) — Key date: 5 Oct 2021
- [Australia increases consumer protection for financial products](#) — Key date: 5 Oct 2021
- [Reporting deadline extended for superannuation funds](#) — Key date: 31 Dec 2021

**China (new)**

**Status**  **Proposal**

**Development** **Wealth**

**Mandatory retirement age increase planned**

China’s five year plan, “Outline of the 14th Five-Year Plan (2021-2025) for National Economic and Social Development and Long-Range Objectives until 2035,” adopted on 11 Mar 2021, includes a commitment to gradually increase the mandatory retirement age — the current mandatory retirement age is 60 years for men, and 55 for women (or 50 for women in blue collar jobs). The plan does not include any information about the proposed increased age, or how it will be introduced.

**Resources** [Outline of the 14th Five-Year Plan \(2021-2025\) for National Economic and Social Development and Long-Range Objectives until 2035](#) (Chinese) (Government, 11 Mar 2021)



## Hong Kong (new)

**Status**  **Effective 19 Jun 2021**

**Development** **Career**

### **Anti-harassment law for breastfeeding enacted**

A law that will protect women who are breastfeeding from harassment will take effect in Hong Kong on 19 Jun 2021 — the same day that a 2020 ordinance to protect women from unlawful discrimination on account of breastfeeding becomes effective. Both laws aim to prohibit breastfeeding discrimination and harassment in several situations, including employment, education, and the provision of goods, facilities and services. The Equal Opportunities Commission has published guidance and other information on the laws, and plans to conduct workshops for stakeholders to explain the implications of the laws.

**Resources** [Press release](#) (Equal Opportunities Commission, 17 Mar 2021); [GRIST](#), 30 Jun 2020

## Hong Kong (new)

**Status**  **Currently effective**

**Development** **Career — Health**

### **Reimbursement of maternity leave pay scheme opened**

Employers can now apply online for reimbursement of the additional four weeks of statutory maternity leave following the extension of such leave from 10 to 14 weeks, effective 11 Dec 2020. Employers can apply for reimbursement of maternity pay under the Maternity Leave Pay Scheme, subject to a cap of HK\$80,000 per employee.

**Resources** [Reimbursement of maternity pay leave scheme](#) (Labour Department); [GRIST](#), 15 Jul 2020

## India (new)

**Status**  **Increased coverage must be provided by 1 May 2021**

### Development **Health**

#### **Maximum coverage increased for health insurance**

The maximum coverage under the standard health insurance plan (Arogya Sanjeevani Policy) issued by the Insurance Regulatory and Development Authority of India (IRDAI) will increase to INR 10 lakh, up from INR 5 lakh, and the IRDAI has advised that insurers must provide the increased coverage from 1 May 2021, or earlier. The Arogya Sanjeevani Policy was introduced on 1 Apr 2020 and comprises a standard health insurance plan across all health insurance companies open to individuals aged between 18 to 65 years.

**Resources** [Circular 051/03/2021](#) (IRDAI, 18 Mar 2021)

## India (new)

**Status**  **Currently effective**

### Development **Health**

#### **Deductions, medical expenses clarified by IRDAI**

IRDAI — the insurance regulator of India — has clarified the rules on applying the proportionate deduction clause in health insurance policies to the cost of hospital rooms, which are more expensive than the rate permitted under a particular policy. IRDAI requires that hospitals must fulfill certain criteria for the proportionate deduction to be allowed, and it confirmed that the deduction also applies to certain associated medical expenses. The changes should result in less out-of-pocket expenses for the policyholder and better payout ratios.

**Resources** [shilpa.lakhi@marsh.com](mailto:shilpa.lakhi@marsh.com)  
[Circular No. 644](#) (IRDAI, 18 Feb 2021)

## India (upcoming effective date)

### Development [Career — Health — Wealth](#)

- [Labor and employment laws reformed](#) — Key date: Mid-2021

## Japan (previously covered, newly effective)

### Status Currently effective

### Development [Career — Wealth](#)

#### Employers urged to employ workers until age 70

From 1 Apr 2021, employers in Japan will be encouraged to retain employees up until the age of 70 years, but no sanctions will apply for noncompliance. Under the revised Act of Stabilization of Employment of Older Persons, employers are urged to abolish their retirement age, introduce arrangements for rehiring employees younger than 70 who had previously retired, and to employ workers as independent contractors up until age 70. Employers must submit an annual report to labor authorities that includes the measures taken to provide continuous employment for older workers. The government will enhance the subsidies and grants available to organizations that employ older workers, provide advice to employers on redesigning jobs to help older workers remain in work, and will develop job-matching programs. The current law requires employers to implement measures to foster the employment of workers up to age 65, either by extending the retirement age or rehiring employees on post-retirement contracts. The measures aim to address labor shortages and demographic changes.

### Resources [Revised Act of Stabilization of Employment of Older Persons](#) (Japanese) (Ministry of Health, Labour and Welfare)

## Malaysia (new)

Status  Currently effective

### Development **Career**

#### Apprenticeship program to boost employability enhanced

Malaysia's apprenticeship program aims to provide young people aged 18 to 30 years with short-term work placements of up to 30 days' duration. The enhanced program launched on 1 Jan 2021 and closes on 30 Jun 2021. To be eligible, individuals must be Malaysian citizens who have left school or graduated, and who lack permanent employment. Companies that want to offer apprenticeships must meet certain eligibility criteria and pay a minimum allowance or salary of MYR 1,200 or more to apprentices. Employers that hire apprentices younger than 40 on a permanent or contract basis could be eligible for a three-month incentive payment, subject to paying a salary of between MYR 1,500 and MYR 10,000 per month.

Resources [danisha.sritharan@mercer.com](mailto:danisha.sritharan@mercer.com)  
[Hiring Incentives 2.0](#) (Government) and [Latest Design FAQ — Program Perantisan](#) (Government)

## New Zealand (new)

Status  Currently effective

### Development **Career**

#### Minimum wage rates increased

The minimum wage rates increased on 1 Apr 2021. The new hourly adult minimum wage is NZD 20, up from NZD 18.90, and the hourly starting out and training minimum wage is NZD 16, up from NZD 15.12. Employers should have adjusted their payroll systems and processes, and should note that the rates set a new relative benchmark for pay negotiations.

Resources [Announcement](#) (Ministry of Business Innovation and Employment, 17 Dec 2020)

## New Zealand (new)

Status  Currently effective

### Development **Career**

#### **Bereavement leave expanded to include miscarriages, stillbirths**

Employees are entitled to three days of bereavement leave if they suffer a miscarriage or still birth under measures included in the Holidays (Bereavement Leave for Miscarriage) Amendment (No. 2). The bill received royal assent on 30 Mar 2021 and allows mothers, their partners or spouses to take bereavement leave without taking sick leave. Parents planning to have a child through adoption or surrogacy are also entitled to the leave.

Resources [Holidays \(Bereavement Leave for Miscarriage\) Amendment \(No. 2\)](#) and [Bereavement leave \(Government\)](#)

## Taiwan (new)

Status  1 May 2021

### Development **Career**

#### **Sanctions expanded for some labor law violations**

More companies in Taiwan will be subject to fines for certain labor law violations in response to Ministry of Labor concerns regarding increased overtime and holiday pay violations. As of 1 May 2021, listed companies or enterprises with capital of more than NT\$100 million will face fines of between NT\$50,000 and NT\$1,500,000 for the following labor law violations: Failure to pay for overtime work (Article 24); illegal extension of working hours (Article 32); failure to provide 11-hour minimum rest period between shifts (Article 34); failure to implement "seven-to-one policy" (one rest day for every seven consecutive working days) (Article 36); and failure to provide double pay for working on holidays (Article 39). The Ministry of Labor estimates approximately 22,000 companies could be impacted by the revision.

Resources [echo.liu@mercer.com](mailto:echo.liu@mercer.com)  
[Regulation](#) (Chinese) (Ministry of Labor)

## Vietnam (new)

### Status



### Development **Career — Wealth**

#### Phase-in of increased retirement ages begins

A schedule for gradually increasing Vietnam's retirement age took effect on 1 Jan 2021. Decree 135 implements the retirement age increases included in the 2019 revision of the labor code.

For 2021, the retirement age for individuals employed in normal jobs is 60 years and three months for men — up from age 60 — and 55 years and four months for women — up from age 55. The retirement age will annually increase by three months for men until it reaches 62 in 2028 and by four months for women until it reaches 60 in 2035.

The early retirement age — 55 years and three months for men, and 50 years and four months for women in 2021 — is five years less than the normal retirement age. The early retirement age will increase annually to 57 for men by 2028 and 55 for women by 2035. Employees are eligible for early retirement if they have:

- 15 or more years of employment in jobs that involve heavy, hazardous or dangerous work, as set out in a government-issued list
- 15 or more years of employment in areas with extreme socioeconomic difficulties, including in regions with a regional allowance coefficient of 0.7 or more before 1 Jan 2021
- 15 or more years of combined employment in either of the above-mentioned types of work
- Suffered a 61% or more reduction in their capacity to work.

### Resources

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[GRIST](#), 16 Mar 2021

## Vietnam (new)

**Status**  **Currently effective**

### Development **Career**

#### **Revised criteria applies to foreign expat workers, local employees working for foreign employers**

Revised criteria applies to foreign workers applying for a work permit as an "expert" or "technician" in Vietnam, which includes requiring experts and technicians to have five or more years' experience related to the roles to be performed, and experts to obtain a practice certificate. Work permits will be granted for up to two years, and can be renewed for a further two-year period. Work permit exemptions apply for certain senior managers, directors, experts and technicians, subject to them not exceeding three periods of work per year in Vietnam, with each period capped at fewer than 30 days. Foreign workers in certain roles can be employed without a work permit, subject to being registered with the government ministry three days prior to the start of their employment. Additionally, foreign organizations and individuals in Vietnam can now directly hire Vietnamese nationals and no longer have to use a recruitment agency, subject to submitting written notification to the labor authorities. The measures feature in Decree No. 152/2020 that took effect on 15 Feb 2021.

**Resources** [Decree No. 152/2020](#) (Vietnamese) (Government, 15 Feb 2021)

## 4

# Europe, Middle East and Africa (EMEA)

### European Union (EU) (new)

Status  Proposal

Development [Career](#)


#### Employers face pay transparency disclosure mandates

Pay transparency measures and improved enforcement of equal pay legislation feature in a proposed directive published by the European Commission on 4 Mar 2021 that will now be considered by the European Parliament and other EU organizations. The proposal aims to provide a legal framework for identifying hidden or nonintentional pay inequalities, and workers would have the right to access information about how their average pay compares to what their colleagues are paid for doing the same or equal work. Existing equal pay protections in the EU include the 1957 Treaty of Rome, which provides men and women the right to equal pay for work of value; a 2006 directive that requires all employers to ensure equal pay for equal work or work of equal value; and a 2014 Commission recommendation on pay transparency. The current gender pay gap across the EU is 14.1%, and the gender pensions gap is 30%.

Resources [GRIST](#), 9 Mar 2021



**EU (new)**

**Status**  **Proposal**

**Development** **Career — Health**

**COVID-19 vaccination certificates must comply with data protection law**

The EU’s data protection authorities warned in a joint opinion issued on 31 Mar 2021 that the European Commission’s proposed Digital Green Certificate that would enable free movement within the EU during the COVID-19 pandemic must comply with the EU’s data protection principles of “necessity, proportionality and effectiveness.” The European Commission proposals, issued on 17 Mar 2021, establish a framework for the issuance, verification and acceptance of COVID-19 vaccination, testing and recovery certificates within the EU. The joint opinion called for further clarification of the proposal, and stipulated that the certificate’s use must be “strictly limited” to the current crisis. Additionally, a comprehensive legal framework must underpin the certificate and include safeguards that must preclude the use of individuals’ personal data by EU member states once the pandemic has ended.

**Resources** [Joint Opinion](#) (European Data Protection Board, 31 Mar 2021); [Coronavirus: Commission proposes a digital green certificate](#) (European Commission, 17 Mar 2021); [General Data Protection Regulation](#) (Official Journal, 27 Apr 2016)

**EU (new)**

**Status**  **Currently effective**

**Development** **Career**

**Court of Justice clarifies when on-call time is working time**

Periods of on-call or stand-by time that significantly affect the employees’ ability to freely manage their time when not working must be counted as working time, even if the employee has not carried out any work, the EU Court of Justice has ruled. The court said that to assess cases of on-call time, national courts should determine the required place of work for the employee, the frequency of work over a period of time, and any requirements imposed on the employee (such as, the need to wear work uniform or to use a service car). The court also said that if the employee is not subject to constraints imposed by the employer, only time worked would count as working time. The ruling interprets EU directive 2003/88 on the organization of working time.

**Resources** [Ruling](#) (Court of Justice of the EU, 9 Mar 2021); [Directive 2003/88 on the organization of working time](#) (Official Journal, 4 Nov 2003)

## EU (upcoming effective date)

### Development **Career**

- [Directive expands whistleblower protections](#) — Key date: End of 2021
- [Revised company law rules will impact participating companies, employees](#) — Key date: 1 Jan 2022
- [Law strengthens rights of 'nonstandard workers'](#) — Key date: Summer 2022

### **Career — Health**

- [Work-life balance measures, including leave, finalized](#) — Key date: Summer 2022

### **Wealth**

- [ESG agenda, capital markets union progress](#) — Key date: 10 Mar 2022

## Belgium (upcoming effective date)


### Development **Wealth**

- [Blue- and white-collar pension harmonization approaches](#) — Key date: 1 Jan 2025

## Denmark (upcoming effective date)

### Development **Wealth**

- [Parliament finalizes new early retirement option](#) — Key date: 1 Jan 2022

<b>France (new)</b>	
<b>Status</b>	
<b>Development</b>	<b>Career</b>
	<b>Equality disclosure requirements revised</b>
	<p>Employers in France face increased gender equality index disclosure requirements under Decree No. 2021-265 published on 10 Mar 2021. The changes modify provisions included in Decree No. 2019-15 which require employers with more than 250 employees to calculate their gender pay score using five indicators, and companies with between 50 and 250 employees to use four indicators. Employers scoring fewer than 75 out of 100 points have to publish the corrective measures taken, and report on their progress. Under the new decree, employers will have to publish — on their website — their overall gender pay equality index score as well as their scores for each gender pay indicator.</p> <p>Employers have until 1 May 2021 to publish the overall score (calculated on 2020 data) in a visible and legible matter, and until 1 Jun 2021 to publish their scores for each gender pay equality indicator. The scores must remain on the company's website until the next year's scores are published. In addition, companies scoring fewer than 75 points must ensure that information on the corrective measures implemented, and the progress achieved, can be viewed on the company's website until the company scores at least 75 points.</p> <p>For 2022, companies will have to publish their scores by 1 Mar 2022 (calculated on 2021 data). Companies scoring fewer than 75 points have until 1 May 2022 to publish their objectives and improvement measures.</p>
<b>Resources</b>	<p><a href="mailto:ayce.nisancioglu@mercer.com">ayce.nisancioglu@mercer.com</a></p> <p><a href="#">GRIST</a>, 29 Mar 2021</p>

## France (upcoming effective date)

### Development **Career — Health**

- [Paternity leave to increase](#) — Key date: 1 Jul 2021

## Ireland (new)

Status  **Currently effective**

### Development **Career — Health**

#### **Parental leave and benefits expanded**

Parents in Ireland are now entitled to an extra three weeks of paid parental leave and benefits (five weeks in total for each parent), to be taken within the first two years following the birth or adoption of a child. The measures are included in the Family Leave and Miscellaneous Provisions Bill 2021. Passed by parliament on 22 Mar 2021, the bill took effect on 1 Apr 2021 with respect to children born or adopted on or after 1 Nov 2019.

Parental leave is available to employees and self-employed individuals, and it can be taken as a single block or as separate weeks, but is not transferable between parents. The benefit — currently €245 per week — is paid to individuals with sufficient social insurance contributions preceding the claim for leave, and is the same as maternity, paternity and adoptive benefits. The law gives adoptive parents, including male same-sex couples, more flexibility to decide which parent will take the adoptive leave and benefit payment. The parent who does not take adoptive leave could take the paternity leave and benefit payment, if eligible.

Under the old law, paid parental leave had to be taken during the first year of a child's life, or within one year of an adoption placement. Unpaid parental leave was extended from 22 to 26 weeks in September 2020 with respect to children under 12 years of age, or under 16 years of age if they have a disability or a long-term illness.

**Resources** [james.campbell@mercer.com](mailto:james.campbell@mercer.com)  
[GRIST](#), 30 Mar 2021

## Ireland (new)

Status  Currently effective

### Development **Career — Health**

#### **Code on right to disconnect from work published**

Employees now have the right to generally disconnect from work outside of normal working hours, including the right not to respond immediately to emails, telephone calls or other messages. The measures feature in a code of practice published by Ireland's Workplace Relations Commission (WRC) on 1 Apr 2021 that took immediate effect, and applies to all types of employment. The code is one measure featured in the government's remote working strategy published in January 2021.

The code, which includes practical guidance and best practices, aims to foster workplace cultures that enable employees to disconnect from work, work-related devices and communications. However, the code does not offer an absolute right to disconnect, and recognizes that business and organizational needs could require occasional out of hours working for some employees. Employers do not have to follow the code, but failure to do so will be taken into account by the WRC, labor and criminal courts. The Irish Business and Employers Confederation (Ibec), welcomed the code, noting it is "positive" that the code focuses on best practice. Highlights include:

- Employees do not have to routinely perform work, and cannot be penalized for refusing to attend to work matters, outside of normal working hours. Employees must also respect another colleague's right to disconnect.
- Employers and employees are expected to work together to determine appropriate working arrangements and policies. In particular, the code recommends employers engage proactively with employees and trade unions to develop a right to disconnect policy that includes situations where certain employees would need to work outside of normal working hours due to business and operational needs, including those who work across different time zones. A sample right to disconnect policy layout and template clauses are included in the code.
- Employers should train managers and staff to address employees' rights, reinforce appropriate behaviors, and address situations where an employee's reluctance or inability to disconnect could be linked to excessive workload, performance issues, or the organization's culture.
- Employees should be encouraged to first resolve any issues informally or use their employer's grievance procedures — and may refer to the code's best practices. However, employees can also refer any related issues to the WRC.

**Resources** [GRIST](#), 7 Apr 2021

## Ireland (new)

**Status**  **Consultation is open until 7 May 2021**

**Development** **Career — Health**

### Consultation opened on remote working options

The government opened a consultation on creating a conducive environment for remote working and invites input by 7 May 2021 on eight key questions. The consultation addresses one of three pillars outlined in the government's remote work strategy published in January 2021, and aims to identify the measures required to enable remote working, including the rights and responsibilities of employers, occupational health and safety matters, and the tax arrangements for remote working. Currently, employees can request to work remotely, but there is no legal framework for making a request, and how employers should deal with such requests.

**Resources** [Public consultation on the introduction of a right to request remote work](#) (Government, 1 Apr 2021)

## Ireland (upcoming effective date)

**Development** **Wealth**

- [Ireland updates auto-enrolment pension system implementation](#) — Key date: Expected by 2022

## Israel (upcoming effective date)

**Development** **Career**

- [Gender pay gap reporting expanded](#) — Key date: 1 Jun 2022

## Oman (new)

**Development** **Health**

- [Oman issues implementation rules for new health insurance scheme](#) — Key date: Effective date is not known

**Qatar (new)**

**Status**  **Currently effective**

**Development** **Career**

**Nondiscriminatory minimum wage takes effect**

As part of its labor reform measures, Qatar implemented on 20 Mar 2021 a minimum monthly wage of QAR 1,000 — applicable to all workers across all industry sectors. The minimum wage is the first of its kind in the Middle East, according to the government. Employers must also pay minimum allowances for food and housing — QAR 300 and QAR 500 respectively — if these are not already provided directly to workers. An estimated 400,000 private sector workers (or 20% of the private sector) will benefit from the minimum wage, and the government reported that more than 5,000 companies had updated their payroll system since the legislation was approved in 2020. Labor inspections to enforce the minimum wage will be enhanced and penalties applied for breaches.

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[Qatar's new minimum wage enters into force](#) (International Labour Organization, 19 Mar 2021) [Information on labor reform](#) (Government Communications Office, September 2019)

**Qatar (new)**

**Status**  **Proposal**


**Development** **Health**

**Proposal would require expatriates to have health insurance**

Expatriate workers and visitors to Qatar would have to have health insurance under measures included in a draft law on health care provisions, approved by the Cabinet and discussed by the Shura Council on 15 Mar 2021. The issuance and renewal of entry and residence visas would be dependent on expatriate workers having health insurance, and employers would not be allowed to employ expatriate workers without first submitting proof of health insurance for the duration of the worker's stay. The proposal also would establish the health care standards in government and private health facilities, compulsory health insurance, supervision, and penalties to be imposed. The Council has referred the draft law to the Public Services and Utilities Committee for review and a follow-up report.

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[Press release](#) (The Shura Council, 15 Mar 2021)

**Saudi Arabia (new)**

**Status**  **Beginning in 2024**

**Development** **Career**

**Contracting with companies with regional headquarters outside of the kingdom to cease**

The Kingdom of Saudi Arabia's has announced that it will cease contracting with companies or firms that have their regional headquarters outside of Saudi Arabia, starting in 2024. The measure aims to encourage foreign companies that do business with Saudi government agencies, institutions and funds to establish their regional offices in the kingdom to boost the local economy and employment.

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[Press release, 17 Feb 2021](#)

**Saudi Arabia (new)**

**Status**  **Currently effective**

**Development** **Career**

**Labor reforms ease restrictions on expatriate workers**

Expatriate workers in the private sector are now allowed to change jobs upon the expiration of their current employment contract without requiring their former employer's approval. The reforms also outline transition mechanisms in situations where a current employment contract is still active, subject to fulfilling notice periods and certain controls. Other reforms include changes to exit and re-entry visas that now allow expatriate workers to travel outside of Saudi Arabia without their employer's approval, and issuance of the final exit visa that allows employees to leave at the end of their employment contract without the employer's consent. The reforms took effect on 14 Mar 2021 and are part of the National Transformation Program that aims to ease job mobility and enhance labor market competitiveness. The Ministry of Human Resources and Social Development also published a "services guidebook" to explain the reforms.

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[Ministry of Human Resources and Social Development launches labor reforms for private sector workers \(Human Resources and Social Development, 4 Nov 2020\)](#)



## Spain (previously covered, newly effective)

Status  Currently effective

### Development **Career**

#### Gender pay transparency measures now effective

Royal Decree 902/2020 became effective on 14 Apr 2021 and addresses gender pay transparency by requiring companies to keep a remuneration register covering all employees, including executives and senior managers. Companies that already have a remuneration register should have ensured that it is compliant by 14 April 2021. Highlights include:

- The register must be updated annually and must include average and median pay data broken down by gender (including bonuses and extra pay), fringe benefits broken down by gender, and the appropriate professional classification (such as position and roles). An explanation for any gender pay gap that is 25% or greater must be included.
- Employers must consult with their employee representatives 10 days prior to the publication, or amendment, of the register. The decree sets out the arrangements for allowing employees to review certain data in the register.
- The government will publish information and provide software to help companies maintain their registers.
- Collective agreements must apply the principle of equal pay for jobs of equal value. Companies should have previously evaluated all work roles of equal value to compare pay by gender and identify any gender pay gaps.

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[GRIST](#), 3 Nov 2020

## Turkey (new)

Status  Currently effective

### Development **Career — Health**

#### Requirements for remote working clarified

Measures to clarify the requirements around remote working in Turkey feature in a regulation effective 10 Mar 2021, and include procedures, health and safety considerations, the provision of necessary equipment, and jobs that cannot be performed remotely. Highlights include:

- Employees can be hired to work remotely, either wholly or partly, or they can submit a written request to their employer to change to remote working, or to reverse their decision. Employers must respond within 30 days and evaluate such requests in line with workplace procedures.
- Employment contracts must specify the arrangements for remote working, including duration; the place of work; working time; salary; expenses that will be reimbursed; data protection rules; the equipment to be provided by the employer; the employee's duty to take appropriate care of the equipment; how the employer will communicate; and any special working provisions. The employer and remote worker can agree to changes in working hours, including overtime work.
- The employer and remote worker must agree on the costs involved to arrange the employee's workspace and enable remote working. Any changes should be completed prior to the start of remote work.
- The employer must provide a list of the necessary equipment and tools and their costs to the remote worker; a copy of the equipment list must be signed by the employee and retained in the employee's personnel file.
- Jobs involving hazardous chemicals, radioactive materials or exposure to biological agents cannot be performed remotely. Certain jobs that have national strategic importance also are excluded.

Resources [GRIST](#), 15 Mar 2021

## Turkey (upcoming effective date)

### Development **Career — Health**

- [Date to re-enroll in auto-enrollment pension postponed](#) — Key date: 2022

## Ukraine (new)

Status  Currently effective

### Development **Career — Health**

#### **Remote working, home-based and flexible work law enacted**

A new law regulating home, remote and flexible work took effect on 27 Feb 2021. Highlights include:

- Home-based work is available only for employees who have practical skills to perform certain jobs or who can be trained in such skills. The standard employment contract for home-based work is approved by the central executive body. Home-based work is done from the employee's home, or another designated location. In such cases, the employee's chosen workplace is fixed and generally can be changed only with the employer's agreement. Employers must inspect the employee's selected workplace or home prior to agreeing to home-based work, and employees must adhere to regular working hours, unless otherwise specified in the employment contract. Certain employees may work at home, if possible, given the work performed and employer resources.
- Employees have the right to use communication technologies to work remotely, from any place of their choosing and can also request to combine remote working with work from the employer's premises. Remote working arrangements, including the employee's right to disconnect, must be specified in the employment contract and approved by the central executive body. Internal labor regulations do not apply unless specified in the employment contract. Employers must provide employees with the necessary equipment to perform the job, and employees are responsible for its safe upkeep. Employers must generally reimburse employees for any additional expenses and must provide safety training. Employees may request to work remotely for periods up to two months in certain circumstances. Employers can refuse to agree to the request if the nature of the work means it cannot be done remotely, or if the employee has not provided evidence of discrimination or harassment.
- Employees are allowed to work flexibly either indefinitely or for a period of time, and the employment contract must specify the total number of hours to be worked per day, week, month, etc. The employee's core working and variable hours, and rest periods, must be included in the employment contract. Employers can require employees to work flexibly for periods of up to one month in case of business need, subject to providing employees with two months' notice, or immediately without prior notice in the case of a public emergency. Employers can also require employees to work regular hours as a disciplinary measure in cases of flexible work schedule breaches.

Resources [GRIST](#), 9 Mar 2021

**United Kingdom (UK) (new)****Status**  **Currently effective****Development** **Career****Supreme Court rules on retail equal pay case**

The employment terms and conditions of shop floor workers and warehouse staff in a supermarket chain can be compared for the purpose of assessing equal pay, the UK Supreme Court ruled unanimously on 26 Mar 2021. The court confirmed that the two roles can be compared, even if the groups of workers are located at different establishments — in this case, the shop floor workers are mainly women, and the warehouse staff are predominantly men. The firm argued that shop floor work and distribution are different departments, with distinct skill sets and pay rates. The next stage in this equal pay claim is to determine if the roles are of equal value, and if there are reasons other than sex discrimination to explain why the roles are not paid the same. The current case is reportedly the largest equal pay claim ever to be brought in the UK and concerns more than 44,000 workers, with implications for other retail sector equal pay cases.

**Resources** [Asda Stores Ltd \(Appellant\) v Brierley and others \(Respondents\)](#) (Supreme Court, 26 Mar 2021)**UK (new)****Status**  **Currently effective****Development** **Career****Supreme Court rules on 'sleep-in' shifts and minimum wage**

Workers who are required to work overnight "sleep-in" shifts, and who must be available to work if necessary, are only entitled to receive the national minimum wage (NMW) for the hours they are awake and working, the UK's Supreme Court ruled. The case concerned workers in the care sector who are required to sleep on their work premises in case of an emergency. However, employers should note the case has no implications for the meaning of "work," for the purpose of calculating working time.

**Resources** [Royal Mencap Society \(Respondent\) v Tomlinson-Blake \(Appellant\); Shannon \(Appellant\) v Rampersad and another \(T/A Clifton House Residential Home\) \(Respondents\)](#) (Supreme Court, 19 Mar 2020); [Calculating the minimum wage](#) (Government, 19 Mar 2021)

**UK (new)**

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


**Development** **Career**

**Immigration graduates and skilled workers schemes announced**

The UK will launch a new graduate immigration route from 1 Jul 2021 to allow international students who successfully complete an eligible qualification in the UK to apply to stay for between two and three years, depending on their qualifications. The government also has adjusted some elements of the skilled worker route, including changing the minimum salary requirements and expanding the Shortage Occupation List for posts in the health sector. On 1 Jan 2021, a revised points-based immigration approach to employment visa applications took effect, applying to nationals from outside the European Union, and to EU nationals coming to the UK — the free movement of EU nationals to the UK (and from the UK to the EU) ended on 31 Dec 2020.

**Resources** [Press release](#) (Government, 4 Mar 2021); [GRIST](#), 11 Jan 2021

**UK (new)**

**Status**  **Currently effective**

**Development** **Career**

**Modern slavery reporting duty by companies strengthened**

The UK government has launched the modern slavery statement registry to allow all stakeholders to search for, and scrutinize, company reports on their steps to identify and address modern slavery risks in their business and supply chains. The registry is one measure aimed at strengthening the reporting requirement in the Modern Slavery Act 2015, and the government encourages companies that are required to report under the act to upload their latest published statement.

**Resources** [Government launches modern slavery statement registry](#) (Government, 11 Mar 2021); [GRIST](#), 29 Sep 2020

## UK (new)

**Status**  **Consultation is open until 26 May 2021**

**Development** **Wealth**

### **Consultation issued on the Pension Regulator's single code**

The Pensions Regulator has issued a draft code of practice for consultation as the first phase of consolidating the 15 existing codes and transitioning to a single online code of practice for defined benefit and defined contribution schemes, with comments invited through 26 May 2021. This first phase would replace 10 of the existing codes of practice — the ones that mainly deal with scheme governance and administration. The draft also incorporates changes introduced in 2018 to reflect the governance requirements included in the European Union occupational pensions (IORP II) directive.

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[New code of practice consultation](#) (Pensions Regulator, 17 Mar 2021))

## UK

**Status**  **Consultation on increased normal minimum pension age is open until 22 Apr 2021**


**Development** **Wealth**

### **Consultation opens on increased normal minimum pension age**

The government has opened a consultation on the implementation details of the increase to the normal minimum pension age from 55 to 57 years on 6 Apr 2021. The consultation addresses the implementation details of the increase, including the rules for protecting individuals with an existing (unconditional) right to retire before age 57.

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[GRIST](#), 25 Feb 2021

**UK (previously covered, newly effective)**

**Status**  **Currently effective**

**Development** **Career**

**National living wage, national minimum wage rates increased**

Increases to the National Living Wage (NLW) and National Minimum Wage (NMW) rates became April 2021. The NLW is £8.91, and is the statutory hourly minimum wage for all workers aged 23 and over — previously it applied to workers aged 25 and over. The new hourly NWM rates are: £8.36 for individuals aged 21-22 years; £6.56 for individuals aged 18-20 years; £4.62 for individuals aged 16-17 years; and £4.30 for apprentices. The maximum allowable daily deduction from wages for employer-provided accommodation is £8.36.

**Resources** [Press release](#), 25 Nov 2020

**UK (previously covered, newly effective)**

**Status**  **Currently effective**

**Development** **Career**

**Off-payroll working changes now effective**

Rules on off-payroll working — also called “IR 35” — now apply to all contracts entered into, or payments made, on or after 6 Apr 2021. The effective date had been postponed from on 6 Apr 2020. Medium and large organizations — in all economic sectors — must assess the employment status of individuals who work for them through their own limited company. Where the rules apply, the organization, agency, or other third party paying the worker’s company will need to deduct income tax and employee National Insurance Contributions (NICs), and pay employer NICs.

**Resources** [Press release](#) (HM Treasury, 18 Mar 2020); [GRIST](#), 15 Jan 2020

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