

Alliant Global Services

Global Knowledge Center – Legal & Regulatory Updates

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Belgium

Belgium: Eleventh hour legislation neutralizes the impact on labor and social legislation of recent Civil Code reform rule that eliminated Saturdays as a working day

Published on 30 December 2022

As previously reported, effective 1 January 2023, as a result of recent [reforms of the Civil Code](#), Saturdays are no longer to be considered as a working day. This change affects all areas of legislation where reference is made to working days, and this includes labor, social, and social assistance legislation.

A last-minute law amendment now guarantees that Saturdays retain the character of a working day in the context of labor law, social law and social assistance. Indeed, on 30 December 2022, the Law of December 26, 2022 neutralizing article 1.7 of the first book of the Civil Code in matters of labor law and social security and social assistance ([Loi du 26 décembre 2022 neutralisant l'article 1.7 du livre premier du Code civil en matière de droit du travail et de sécurité sociale et d'aide sociale](#)) was published in the Official Journal (*le Moniteur belge*), effectively neutralizing the above mentioned impact of the Civil Code reforms on labor and social legislation.

The neutralized Civil Code reform measure

Article 1.7 Section 3 of Law of 28 April 2022 pertaining to Book 1 "General provisions" of the Civil Code ([Loi du 28 avril 2022 contenant le livre 1 "Dispositions générales" du Code civil](#)) which implements the civil code reform measures, would have directly impacted the calculation of mandatory timing that an employer must comply with according to labor legislation.

The new provisions would have applied to employment contracts concluded on or after 1 January 2023. Per Article 3 of the Law of 28 April 2022 pertaining to Book 1 "General provisions" of the Civil Code provides a derogation for contractual agreements concluded prior to the effective date of the law's provisions, which remain subject to the legislation in force on the day of their conclusion.

In the context of employment agreements for example, there are a number of instances where the Labor Code expresses a timeframe or a deadline in number of working days, as opposed to calendar days, e.g., deadline for providing a medical certificate to an employer for a sick leave, the case of certain contractual payments, or the timing for sending a termination notice to an employee. The most consequential impact of the civil code reforms would have been on the timing of termination notices, which is detailed below.

Now however, with this last-minute law neutralizing article 1.7 of the first book of the Civil Code, termination notice letters can in future still be sent by registered mail on Wednesdays to take effect on the following Monday (provided there are no public holidays between Wednesday and Monday).

Termination notice requirements remain unaffected by civil code reforms

According to Article 37 of the law of 3 July 1978 on employment contracts ([Loi du 3 juillet 1978 relative aux contrats de travail](#)), a registered letter that serves as a notification of termination notice is deemed to have been received on the third working day following the day on which it was sent. In other words, currently if the employer intends a termination notice to start on the Monday of the following week, the registered notice of termination letter must be sent on the preceding Wednesday at the latest.

The new provisions apply for contracts concluded on or after 1 January 2023. Indeed, Article 3 of the amending law provides a derogation for contractual agreements concluded prior to the effective date of the law's provisions, which will remain subject to the legislation in force on the day of their conclusion.

With regard to a notice letter in particular, without this last-minute neutralization law, starting 1 January 2023, for all contracts concluded on or after 1 January 2023, employers would have had to send the registered letter one day earlier, i.e., the preceding Tuesday at the latest for the notice period to commence on the following Monday.

Canada

Canada: Ontario legislation sets criteria for pension plans that need a collective agreement, and requires plan funding and governance policies

Published 28 December 2022

On 8 December 2022, [Bill 36, An Act to implement Budget measures and to enact and amend various statutes](#) received royal assent.

Schedule 7 of the Act provides for amending Section 10 of the province's [Pension Benefits Act](#) to:

- Spell out the conditions under which a collective agreement must be part of the documents that creates and support a pension plan. Specifically, a collective agreement is required if:
 - the plan is established pursuant to the collective agreement
 - the collective agreement incorporates the plan by reference in whole or in part; or
 - the terms of the plan are set out in whole or in part in the collective agreement
- Require a funding policy and a governance policy as part of the documents that create and support target benefit pension plans as a start (once such plans are authorized in Ontario), and then gradually roll out this requirement to all pension plans.

These measures will come into effect upon proclamation. Legal provisions authorizing and providing a framework for target benefit pension plans in Ontario are also pending proclamation. Currently, target benefit pension plans are not authorized in Ontario,

China

China: 2023 Public Holiday schedule released by the State Council

15 December 2022

On 9 December 2022, the State Council released the Circular of the General Office of the State Council on the Arrangement of Public Holidays in 2023 ([国务院办公厅关于2023年 部分节假日安排的通](#)) confirming the official China Public Holiday 2023 schedule and the holiday dates adjusted, for certain holidays.

There are 7 employer-paid statutory holidays (New Year's Day, Spring Festival, Tomb-sweeping Day, Labor Day, Dragon Boat Festival, Mid-Autumn Festival and National Day) that are observed over 27 days. In particular, the Spring Festival (Chinese New Year) and the National Day are observed over a weeklong period.

2023 Statutory Holidays

In 2023 the statutory holidays schedule and the adjusted holiday dates as follows.

Public Holiday	2023 Dates	Adjusted Dates
New Year's Day	31 December 2022 to 2 January 2023 (3 days)	
Spring Festival	21 January to 27 January (7 days)	Saturday 28 January, and Sunday 29 January
Tomb-sweeping Day	5 April	
Labor Day	29 April to 3 May (5 days)	Sunday, 23 April and Saturday 6 May
Dragon Boat Festival	22 June to 24 June (3 days)	Sunday 25 June
Mid-Autumn Festival & National Day	29 September to 6 October (8 days)	Saturday 7 October and Sunday 8 October

Need to know

Pay in Lieu provisions of the Labor Law

The legislation is silent on the possibility of payments in lieu.

Working on a statutory Holiday

When an employee is required to work on a statutory holiday is entitled to 300% of their base salary.

Holidays that fall on a non-working day

When a statutory holiday falls on a non-working day, the following day is substituted as a paid day off.

Bridging of holidays

The law is silent on bridging of holidays. However, to allow employees a minimum of at least continuous days off, non-working days (Saturdays and Sundays) are sometimes officially declared as working days. In other words, when holidays are bridged by additional paid days off, the additional days are made up for by officially declaring non-working rest days, as working days.

Employer Actions

State Council released the Statutory Holidays Schedule for 2023. Employers are reminded that they must observe all statutory holidays. While legislation is silent on payment in lieu of observance of a holiday, when in rare instances, an employee is required to work on a holiday, the employer must pay the employee 300% of the employee's base salary.

Employers are advised to update relevant employee public holiday communication materials and inform their employees of the 2023 statutory holiday dates, and adjusted dates.

Denmark

Denmark: Notice period for postponement of parental leave reduced by 2 weeks

Published 31 December 2022

Effective 1 January 2023, new legislation provides that an employee's notice period for postponement of statutory parental leave is reduced from 8 weeks to 6 weeks.

Previously, per section 16, subsection 1 of the Maternity Act, an employee who wishes to postpone up to 5 weeks of parental leave, must notify their employer of their intent no later than 8 weeks after the birth or reception (in the case of adoption) of the child.

The reason for the change is that the legislator had omitted to include the reduction in the Maternity Act's notice period for a postponement of leave being taken beyond the 10th week after the birth or reception of a child from 8 weeks to 6 weeks, which was to be amended per Act No. 343 of 22 March 2022.

Underlying legislation

Act amending the Maternity Compensation Act and the Maternity Compensation Act (Regulation of the contribution rate for the maternity compensation scheme and notice period for postponement of leave) ([Lov om ændring af barselsudligningsloven og barselsloven \(Regulering af bidragssatsen til barselsudligningsordningen og varslingsfrist for udskydelse af orlov\)](#)).

The private sector's contribution rate to the Maternity Benefits Scheme is annually set by regulation amending legislation. With the underlying bill pertaining to routine contribution rate adjustments, the government included the reduction in the parental leave notice period postponement amending the Maternity Leave Act, as was provided for in Act No. 343 of 22 March 2022.

European Union

EU: New “Women on Boards” Directive provides further impetus towards gender equity

Published 12 December 2022

On 7 December 2022, the [Directive \(EU\) 2022/2381 on improving the gender balance among directors of listed companies and related measures](#) adopted by the EU Parliament was published in the EU Official Journal.

The Directive will enter into effect on 27 December 2022, i.e., 20 days after its publication into the Official Journal of the EU. All EU Member States will then have until 28 December 2024 to transpose its provisions into their national legislation; and ensure that larger listed companies with more than 250 employees that are registered in a EU Member States meet or are striving to meet gender boardroom goals of 40% of the underrepresented sex among non-executive directors or 33% among all directors, by 30 June 2026; and annually report against these targets on their company website.

EU Member States will be required to enforce the provisions of the Directive, via penalties and annual publication of companies that do meet the gender equity targets.

Actions to consider by larger listed companies

In planning ahead of forthcoming legislative changes, larger listed companies with more than 250 employees that are registered in a EU Member States would be well advised to review their senior recruitment strategies and processes to ensure they are equitable and transparent, and that they prioritize candidates of the under-represented sex when choosing between equally qualified candidates, as required by the provisions of the Directive.

The Directive provides that member states where 30% of non-executive directors or 25% of all director positions are women, or those that already have gender boardroom goals and enforcement measures in their local legislation, are dispensed from the Directive's requirements related to board member recruitment, appointment, or selection process. Affected employers in other Member States are advised to prepare for annual public reporting against boardroom gender equity goals of 40% of the underrepresented sex among non-executive directors or 33% among all directors, by 30 June Ireland

Ireland

Ireland: Enactment of Bill transposing the EU Work-Life Balance Directive anticipated

Published 20 December 2022

On 7 December 2022, the [Work Life Balance and Miscellaneous Provisions Bill 2022](#) was passed by *Dáil Éireann* (the lower house of parliament) and is currently being examined by the *Seanad* (the upper house of parliament). The Bill is to transpose the provisions of the [European Union \(EU\) Directive 2019/1158 of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU](#) into Irish legislation, and is expected to come into force by end 2022.

The key provisions of the Bill include:

- Leave or flexible working arrangements for care purposes
- Extension of the period over which mothers are entitled to leave or working hour flexibility for breastfeeding;
- Introduction of paid domestic violence leave

Leave or flexible working arrangements for care purposes

Leave for Medical Care Purpose

The Bill would introduce a leave for medical care purposes Leave for medical care purposes that would be in addition to the existing entitlements under the Carer's Leave Act 2001 and the Force Majeure Leave, The new Leave for Medical Care Purposes would be introduced with the following features:

- *Entitlement:* Under the provisions of the Bill, employees would be entitled to up to 5 days unpaid leave over any 12 consecutive month period, starting from their first day of employment, for providing care to certain individuals in need of support for serious medical conditions, including a child, a spouse or civil partner, a cohabitant, a parent or grandparent, a brother or sister or a person who resides in the same household as the employee,
- *Drawing on the leave:* Leave for Medical Care Purpose must be drawn in one day increments at the least.
- *Requesting the leave:* The employee would be required to inform their employer with a written and signed notice as soon as reasonably practicable, of taking or intending to take leave for medical care purposes providing certain prescribed details, and other prescribed details and/or supporting documentation, if requested by the employer. The request must specify the form of the flexible working arrangement requested and the date of commencement and duration of the flexible working arrangement. The request must be submitted no later than 8 weeks before the proposed start of the flexible arrangement date.
- *Employment protection:* The Leave for Medical Care Purpose would be employment protected, in that, the returning employee would be entitled to the job they held before taking the leave. The Bill also

provides that an employer may not penalize an employee for requesting or taking their entitlement to leave for medical care purposes,

Flexible working arrangement for care purposes

Remote working arrangements can be requested by any employee with certain caring responsibilities, according to the provisions of the Bill.

Remote working arrangement can start as soon as the employee has 6 months' continuous service.

Upon an employee's request, the employer would have 4 weeks to consider and respond to the request. The timing can be extended a period not exceeding 8 weeks, when the employer is having difficulty assessing the viability of the request.

When responding to an employee's request, and to justify an eventual refusal, employers would need to consider not only their own and their employee's needs, but also the provisions of a Code of Practice that is expected to be issued by the Workplace Relations Commission (WRC).

Employers cannot postpone the start date of flexible working arrangements (as was initially proposed).

An employer can terminate a remote and/or flexible working arrangement, provided its proposal to terminate the arrangement:

- is justified in accordance with reasons specified by the Bill;
- provides the concerned employee the opportunity to respond to the termination proposal; and
- considers the employee's response prior to making its final decision.

It is worth noting that the grounds for bringing WRC claims in relation to requests for flexible working and remote working include claims relating to the termination of such arrangements. However, the WRC's authority is limited in that according to the provisions of the Bill it cannot consider the "merits" of (including the reasons underlying) the employer's decision. This is a significant limitation on the WRC's powers to consider complaints.

Extension breastfeeding leave and work flexibility period

Article 34 of the Bill would amend the Maternity Protection Act 1994 to increase the number of weeks during which a mother is entitled to take paid time off work for breastfeeding purposes (i.e., have reduced working hours for breastfeeding purposes, without a reduction in pay) from currently 26 weeks to 104 weeks.

Domestic violence leave

The Bill would introduce a new employer-paid Domestic Violence Leave of up to 10 days in any 12-month period.

A daily rate of pay capped at a maximum daily amount, referred to as "domestic violence leave pay" and prescribed by government regulation must be paid by the employer for each day on which the employee is on domestic violence leave.

Ireland: Finance Act 2022 introduces new pensions-related measures

Published 17 December 2022

On 15 December 2022, the *Seanad Éireann* (the second house of Parliament) passed the [Finance Act 2022](#), which among its many measures includes notable retirement fund related measures, namely provisions pertaining to the tax treatment of:

- Lumpsum payments from foreign pension funds
- Pan-European Personal Pension Product (PEPP)
- Employer PRSA contributions

These measures which come into effect starting 1 January 2023 are detailed below.

Taxation treatment of lumpsums from foreign pension funds

Effective 1 January 2023, Article 19 of the Finance Act 2022 amends Part 7 of the Principal Act ([State Guarantees Act, 1954](#)) setting the tax treatment of lumpsum payments from foreign pension funds received by residents of Ireland will be treated in the same manner as lumpsum pension amounts paid from a local pension fund.

Specifically, a first lumpsum payments up to a lifetime limit of EUR 200,000 will be exempt from income tax, additional lumpsum foreign pension payments beyond EUR 200,000 and up to a lifetime limit of EUR 500,000 will be subject to 20% income tax, and any amounts beyond EUR 500,000 will be subject to the marginal tax rate applicable to the individual, as well as to the universal social charge (USC).

Tax treatment of PEPPs

Effective 1 January 2023, Article 20 of the 2022 Finance Act amends Part 30 of the Principal Act by inserting a new Chapter 2D setting out the tax treatment and relief applicable to PEPPs. PEPPs are voluntary personal pension plans introduced by the [Pan-European personal pension product \(PEPP\) - Regulation 2019/1238](#) that starting on 22 March 2022 allowed a wide range of financial institutions across the European Union (EU) to offer EU citizens a new retirement savings option that supplements existing national pension regimes.

A PEPP is much like the Personal Retirement Savings Account (PRSA) and will qualify for the same tax treatment as PRSAs.

Employer PRSA contributions

Effective 1 January 2023, the Article 22 of 2022 Finance Act provides that employer contributions to PRSAs made on behalf of an employee are no longer considered a taxable in kind for the employee.

Ireland: Cargo bikes a new tax-exempt benefit added under the cycle-to-work program

Published 19 December 2022

Effective 1 January 2023, Article 8 of the [2022 Finance Act](#) amends Section 118 Sub-section 5G of the [Principal Act](#) (benefits in kind: general charging provision) by inserting cargo bicycles among those covered under the "cycle to work" scheme, with an income tax-exempt ceiling of EUR 3,000.

Cargo bicycles are defined as "a bicycle with a special purpose frame which has been designed to carry large or heavy loads, or passengers other than the rider, by means of a bulk storage capacity container or platform integrated into, or affixed to, the frame of the bicycle, in front of or behind the rider;" Among other uses, such cargo bikes are increasingly being used for household needs, and in particular, by parents to transport their young children.

Cycle-to-work scheme

As a reminder, the cycle-to-work scheme allows employers to purchase bicycle equipment for employees who avail of a salary sacrifice arrangement over an agreed time, which cannot be for more than 12 months to reimburse the employer for the cost up to the value of EUR 1,250, or in case of a pedelec or e-bikes up to EUR 1,500. Effective 1 January 2023, cargo bikes will also be eligible for tax exempt salary sacrifice financing under the cycle-to-work scheme. The amount of salary sacrificed is then exempt from income tax, Universal Social Charge (USC) and employer and employee Pay Related Social insurance (PRSI).

Ireland: Finance Act 2022 introduces new employer benefit reporting obligations

Published 20 December 2022

According to Article 9 of the [2022 Finance Act](#), which in particular amends Chapter 3 Part 38 of the [Principal Act](#) by adding a section 897C, employers must as part of their routine reporting to Revenue include details on the following employee "reportable benefits" provided during any tax month:

- Payments to employees of the remote working daily allowance defined as: "... a payment of not more than EUR 3.20 per day to an employee by his or her employer in relation to the days the employee performs the duties of his or her office or employment from a dwelling or part of a dwelling which is occupied by that employee as his or her residence, where no tax is deducted;"
- Granting of small benefits to employees that subject to Small Benefits Exemption;
- Payments made for employees' travel and subsistence expenses that are treated as tax-exempt.

The 2022 Finance Act was passed on 15 December 2022 by the *Seanad Éireann* (the second house of Parliament). However, the effective date and details pertaining to this new employer obligation remain to be determined by a Ministry of Finance commencement decree.

Israel

Israel: CMISA Directive standardizes basic health insurance and mandates it as a requisite for acquiring supplemental health insurance

Published on 21 December 2022

Effective 1 February 2023, a new Capital Market Insurance and Savings Authority (CMISA) Directive standardizes coverage under all basic health insurance products, and mandates basic health insurance as a requisite prior to acquiring additional healthcare insurance coverage.

Key provisions of the health insurance reform

On 20 September 2022, the CMISA issued the Directive Amending the provisions of the Consolidated Directive - Title 6, Part 3, Chapters 1, 2, 3, 4 and 6 - Drawing up a health insurance plan ([תיקון הוראות החוזר \(המאוחד - שער 6 חלק 3 פרקים 1, 2, 3, 4 ו-6 - עריכת תכנית לביטוח בריאות\)](#)), which primarily requires defining basic health insurance to ensure a uniform basic healthcare coverage across all policies, and mandates a basic healthcare insurance as a requisite for acquiring additional healthcare insurance coverage. The Directive with initially planned to come into effect 1 December 2022 but was later postponed to come into effect on 1 February 2023.

The Directive aims to support individuals in making informed decisions when selecting health insurance products via simplifications that facilitate cross-comparisons of various insurance products; and allow the purchase of a supplemental insurance. It also imposes disclosure obligations for insurance brokers regarding the sale of a surgery policy; and bans the sale of double insurance in health products, except of the indemnity type; and prohibition of short-term discounts and the setting a fixed discount rate for at least 10 years.

Scope of application of the CMISA Directive

The Directive applies to individual health insurance policies that will be taken out on or after 1 February 2023, and to group health insurance policies that will be taken out or renewed on or after 1 February 2023.

Current health insurance practices

Currently, health service insurance is divided into basic insurance, and supplemental insurance which can be purchased after purchasing a basic insurance.

However, despite the distinction between basic and supplemental health insurance there is no mandate to purchase health insurance all basic care (i.e., insurance which covers high-cost services) prior to purchasing

supplemental insurance. As a result, nothing prevents insured individuals finding themselves insured, but without coverage precisely for those higher cost services they especially need coverage for.

That is, each company determines the terms of the base policy on its own - which made it difficult for policyholders to compare policies, and often led to double insurance.

In sum, the reforms revolve around the standardization and simplification the basic and critical healthcare insurance products, with the high-level objective of encouraging market competition. The government anticipates that market competition will be reflected in premiums once companies are obliged to offer the same coverages.

Introduction of standardized basic care insurance coverage

Effective 1 February 2023, all new basic health insurance plans will comprise of three components, namely:

- Transplants and special treatments abroad;
- Special drugs – a drug policy outside the basket; and
- Surgeries and surgery replacement treatments abroad.

All existing health insurance plans must comply with the above requirements upon their renewal after 1 February 2023. This standardization of the basic healthcare insurance basket is the core of the forthcoming reforms and is detailed in the annexes of the CMISA Directive.

Coverage supplementing the basic coverage

The sale of products providing any healthcare coverage supplementing the basic care will be possible, provided the insured is covered under a basic healthcare policy (as prescribed by the Directive) with some insurance company (i.e., which need not necessarily be with the same insurer).

Employer Actions

Effective 1 February 2023, all employers must ensure that:

- Any new group health insurance plan complies with the provisions of the new CMISA Directive, particularly with respect to the basic health services covered; and
- All existing group health insurance plans comply with the provisions of the Directive upon their renewal.

Spain

Spain: 2023 Statutory Holidays

Published 9 December 2022

Statutory Holidays are governed by Article 37 of the Law on the Statute of Workers ([Real Decreto Legislativo 2/2015, de 23 de octubre, por el que se aprueba el texto refundido de la Ley del Estatuto de los Trabajadores](#)). Employees are entitled to 14 employer-paid statutory holidays, which include 4 regional and 2 municipal holidays.

The dates of employer-paid statutory holidays that employers must observe for 2023 in Spain's 17 autonomous communities and the cities of Ceuta and Melilla have been set by the Resolution of 7 October 2022, issued by the General Directorate of Labor, which provides the list of statutory holidays for the year 2023 ([Resolución de 7 de octubre de 2022, de la Dirección General de Trabajo, por la que se publica la relación de fiestas laborales para el año 2023](#)). The Resolution was published in the Official Journal (*Boletín Oficial del Estado*) on 14 October 2022.

2023 Statutory Holidays

As indicated above, employees are entitled to 14 statutory holidays, which include 4 regional and 2 municipal holidays. In 2023 statutory holidays are as follows

Holiday	Date	Regional Scope National, Autonomous Community, and Cities of Ceuta and Melilla
New Year	Monday, 2 January	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Epiphany ⁽¹⁾	Friday, 6 January	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Shrove Tuesday.	Tuesday, 21 February	Extremadura
Day of Andalusia.	Tuesday, 28 February	Andalusia
Day of the Balearic Islands	Wednesday, 1 March	Balearic Islands
Monday after San José	Monday, 20 March	Madrid Community
Holy Thursday ⁽¹⁾	Thursday, 6 April	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Good Friday ⁽²⁾	Friday, 7 April	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Easter Monday	Monday, 10 April	Balearic Islands, Catalonia, Foral Navarre Community, Basque Country, Rioja, Valencian Community

Holiday	Date	Regional Scope National, Autonomous Community, and Cities of Ceuta and Melilla
Eid Fitr	Friday, 21 April	Melilla city
Monday after Saint George/Aragón Day	Monday, 24 April	Aragon
Labor Day ⁽²⁾	Monday, 1 May	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Festival of the Madrid Community	Tuesday, 2 May	Madrid Community
Galician Literature Day	Wednesday, 17 May	Galicia
Canary Islands Day	Tuesday, 30 May	Canary Islands
Castilla-La Mancha Day	Wednesday, 31 May	Castilla la Mancha
Corpus Christi	Thursday, 8 June	Castilla la Mancha
Region of Murcia Day	Friday, 9 June	Murcia Region
Rioja Day	Friday, 9 June	Rioja
St. John	Saturday, 24 June	Catalonia, and Valencian Community
Eid Al Adha.	Thursday, 29 June	City of Ceuta, Melilla city
Santiago Apóstol	Tuesday, 25 July	Catalonia, Madrid Community, Basque Community, Rioja
National Day of Galicia	Tuesday, 25 July	Castilla la Mancha
Day of Cantabria	Friday, 28 July	Cantabria
Our Lady of Africa.	Saturday, 5 August	City of Ceuta
Assumption ⁽²⁾	Tuesday, 15 August	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Ceuta Day	Saturday, 2 September	City of Ceuta
Asturia Day	Friday, 8 September	Asturias
Extremadura Day	Friday, 8 September	Extremadura
Catalonia National Day	Monday, 11 September	Cataluña

Holiday	Date	Regional Scope National, Autonomous Community, and Cities of Ceuta and Melilla
Our Lady of Aparecida	Friday, 15 September	Cantabria
Valencian Community Day	Monday, 9 October	Valencian Community
National Day of Spain ⁽²⁾	Thursday, 12 October	National (including Autonomous Community, and Cities of Ceuta and Melilla)
All Saints Day ⁽²⁾	Wednesday, 1 November	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Constitution Day ⁽²⁾	Wednesday, 6 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Immaculate Conception ⁽²⁾	Friday, 8 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Christmas Day ⁽²⁾	Monday, 25 December	National (including Autonomous Community, and Cities of Ceuta and Melilla)
Saint Stephen's Day	Tuesday, 26 December	Catalonia

(1) National Holiday for which a substitution has not been exercised

(2) Non-replaceable National Holiday

Need to know

Pay in Lieu provisions

Law on the Statute of Workers. is silent with respect to payments in lieu of observance of statutory holidays.

Working on a statutory Holiday

Law on the Statute of Workers. is silent in term treatment of work performed on a statutory holiday.

Holidays that fall on a non-working day

A government Resolution setting the dates of statutory holidays typically moves the observance of holidays that fall on a non-working day to allow for a day off from work. This substitution is provided for by Article 37. 2 of the Law on the Statute of Workers.

Bridging of holidays

A government Resolution setting the dates of statutory holidays typically moves the observance of holidays that fall mid-week or on non-working day to the following Monday.

Employer Actions

The Resolution of 7 October 2022, issued by the General Directorate of Labor provides the dates of statutory holidays for the year 2023. Employees are entitled to 14 employer-paid statutory holidays, which include 4 regional and 2 municipal holidays.

Employers are advised to update relevant employee public holiday communication materials and inform their employees of the dates of their applicable statutory leaves.

Türkiye

Türkiye: Statutory retirement age criteria to be abolished, as announced by the government

Published 30 December 2023

On 28 December 2022, President Erdogan announced at a press conference following a government meeting in Beştepe, that arrangements regarding the Regulation on Retirement Age (*Emeklilik Yaşa Takılanlar*, EYT) have been completed, and that the current statutory retirement age criteria would be abolished. As part of the announcement, the President mentioned that the government would support employers with the related financial implications, especially in terms of their obligation to pay severance upon retirement of employees.

In his [statement on the EYT](#) that remains to be made, that president said:

"Today, I am in your presence with the good news of the regulation on those who are waiting for retirement, which is the last example of our determination to enter 2023 by having solved all the discussion areas of our country and the expectations of every part of our nation."

The parliamentary calendar regarding the EYT arrangement has started to become clear. Proposed legislation on the EYT arrangements is expected to be presented to Parliament in January 2023. Once the changes are passed by Parliament and come into effect, some 2 million 250 thousand individuals would become eligible to retire, irrespective of their age.

On 29 December 2022, a day after the President's announcement, the Social Security Agency (*Sosyal Güvenlik Kurumu*, SGK) released an [announcement](#) titled "About the Applications Made to the SSI by Our Citizens, Known as the Age at Retirement (EYT) by the public" informing the public, based on requests made before a law on the matter has entered into force, that it is not legally possible for SGK to make pension benefit payments corresponding to the announced changes.

Observer estimates indicate that an additional 1.8 million individuals would actually retire as a result of the announced change, and this would be in addition to the 40,000 to 50,000 individuals who on average retire each month in Türkiye.

Severance pay due upon retirement

Currently, according to [Article 14 of Law No. 1475](#), retiring employees receive severance pay equal to 30 days' of gross pay for each full year of service with their last employer up to a maximum of TRY 15,371 (in 2022) for each year of service. As such, the number of employees retiring each year affects employers' budgets. The employers' severance pay obligation upon retirement would remain under the new regulations.

The Mandatory severance pay expenses resulting from the announced change would be borne by both the government and private sector employers and could exceed TRY 300 billion.

The president has committed to providing loan opportunities to support employers in meeting their severance pay obligations, by introducing low-rate loans backed by the Ministry of Finance's Credit Guarantee Fund.

Social contributions for employees working after retirement

Current legislation does not prohibit a retired individual to work beyond retirement, and their social retirement benefits are not affected if they work after retiring, unless they work in the public sector. Currently, the employer social contribution rates are somewhat higher for employees already receiving social retirement benefits, and the employee's social contribution rate is lower than the rate due by non-retired employees.

Given this additional potential increase in employer expenses as a result of the planned YET changes, the government would grant employers a 5-percentage point reduction in their social contribution rate due for their employees receiving social retirement benefits as a result of the planned YET changes.

Background: Current statutory retirement criteria

Different retirement ages apply depending on the date an employee first entered the social security system, and on their gender.

Currently, employees who entered the social security system between 8 September 1999 and 30 April 2008 become eligible for social security pension benefits the age of 60 (for men) or 58 (for women) provided one of the following criteria is met:

- They have 7,000 days of social contributions for long-term insurance paid on their behalf; or
- They have 25 years of social security coverage and at least 4,500 days of social contributions for long-term insurance paid on their behalf.

Under certain conditions in the case of a disability as well as individuals who are 55 years of age or older and are found to be aging prematurely are eligible for early retirement pension benefits.

United Kingdom

United Kingdom: Government plans to amend flexible work provisions, and supports a related Private Members' Bill

Published 23 December 2022

On 5 December 2022, the government's Department for Business, Energy & Industrial Strategy (BEIS) released its [response](#) to public consultations on proposed reforms to statutory provisions related to flexible work arrangements, and confirmed its support for the Private Members' Employment Relations (Flexible Working) Bill 2022-23.

Current flexible work provisions

Employees are currently entitled to submit one request per year for flexible working arrangements (i.e., in terms of hours worked, schedule and location of work) provided they have a history of 26 weeks of service for their employer. As part of their request, employees must spell out how the employer might mitigate the impact of their flexible working request. The employer is only required to consider the request and may refuse to grant the employee's request but must respond within 3 months. Once approved, the flexible arrangement agreed upon become permanent.

Planned amendments

The government's plan would entitle employees to request flexible arrangements already from their first day of employment; allow employees to make 2 requests per year; require employers to explore options with the employee prior to rejecting an employee's request; and regarding permanent nature of an agreed flexible work arrangement, the government would first issue a call for evidence on temporary flexible working arrangements. All other current provisions, including the employer's grounds for refusal, would remain unchanged.

Private Members' Employment Relations (Flexible Working) Bill

The changes would possibly be implemented via a Private Members' bill (the Employment Relations (Flexible Working) Bill) that the government is supporting and is currently going through the legislative process.

On 8 December 2022, the Employment Relations (Flexible Working) Bill – long name, [A Bill to make provision in relation to the right of employees and other workers to request variations to particular terms and conditions of employment, including working hours, times and locations](#) – which would bring changes to current provisions on flexible working arrangements, was passed by the House of Commons and is now in the report Stage of the legislative process giving Members of Parliament an opportunity, on the floor of the House, to consider further amendments to the Bill, before it is submitted to the House of Lords.

United Kingdom: Bill to entitle employees to leave to support dependent with long-term care needs

Published 14 December 2022

The [Carer's Leave Bill 2022-23](#) would entitle employees to take 1 week of employment protected leave per year to care for a dependent with a long-term care needs. Currently the law does not provide for unpaid leave to care for a dependent with long-term care needs.

On 21 October 2022 the Government announced that it was backing the Bill which is currently going through the legislative process.

Provisions of the Bill

If passed, under the current provisions of the Carer's Leave Bill employees would from their first day of employment be entitled to 1 week of unpaid leave over any 12-month period to support a dependent with long-term care needs.

Drawing on the leave

The employee would be able to draw on the leave in a flexible manner that meets their dependent's needs (e.g., consecutively, or one day at a time).

Employment protection

Employees on Carer's Leave entitlement would be protected from termination or any damage or disadvantage resulting from exercising the entitlement to this leave (same protections as other family leave entitlements).

Employee rights during the leave

An employee on Carers Leave under would be entitled, for such purposes and to such extent as the regulations may prescribe, to the benefit of the terms and conditions of employment which would have applied but for the Carer's Leave absence.

Legislative process

On 24 October 2022 the Carer's Leave Bill 2022-23, which would entitle employees to take 1 week of employment protected leave per year to care for a dependent with a long-term care needs, was passed by the House of Commons and is now in the report Stage of the legislative process giving Members of Parliament an opportunity, on the floor of the House, to consider further amendments to the Bill, before it is submitted to the House of Lords. A House sitting is currently scheduled for 3 February 2023.

United Kingdom: Bill to extend the duration of protection from redundancy for employees taking Maternity Leave, Adoption Leave or Shared Parental Leave

Published 27 December 2022

In October 2022, the government announced that it was backing the Protection from Redundancy (Pregnancy and Family Leave) Bill.

[The Protection from Redundancy \(Pregnancy and Family Leave\) Bill](#) – a Private Members' bill would extend the duration of the employee's employment protection in redundancy cases to start at the time the employee notifies their employer that they would be the primary care giver of an expected child or that would take Shared Parental Leave; and last up to 18 months after that child's birth or reception (in the case of adoption).

Currently, under the redundancy during maternity leave provisions of the [Maternity and Parental Leave etc. Regulations 1999](#), an employer must offer an employee on Maternity Leave, Adoption Leave or Shared Parental Leave another suitable position (if available) within the company or group upon their return to work (before the end of their employment under their existing contract), prioritizing them over any other employee being considered for redundancy, and this during the full duration of the leave. Otherwise, the termination of an employee on such leaves is automatically considered as unfair.

Legislative process

This Bill is currently making its way through the legislative process and was debated at second reading in the House of Commons on 21 October 2022. It has now been sent to a Public Bill Committee which is scheduled to meet on Friday 3 February 2023. After examination by the committee, the Bill enters the Report Stage gives Members of Parliament an opportunity, on the floor of the House, to consider further amendments to the Bill, prior to being submitted to the House of Lords.

With the change of Prime Minister and the government's policy landscape during the last quarter of 2022, the government's labor and employment plans have taken shape, increasing the likelihood of this Private Members' Bills to become law.

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