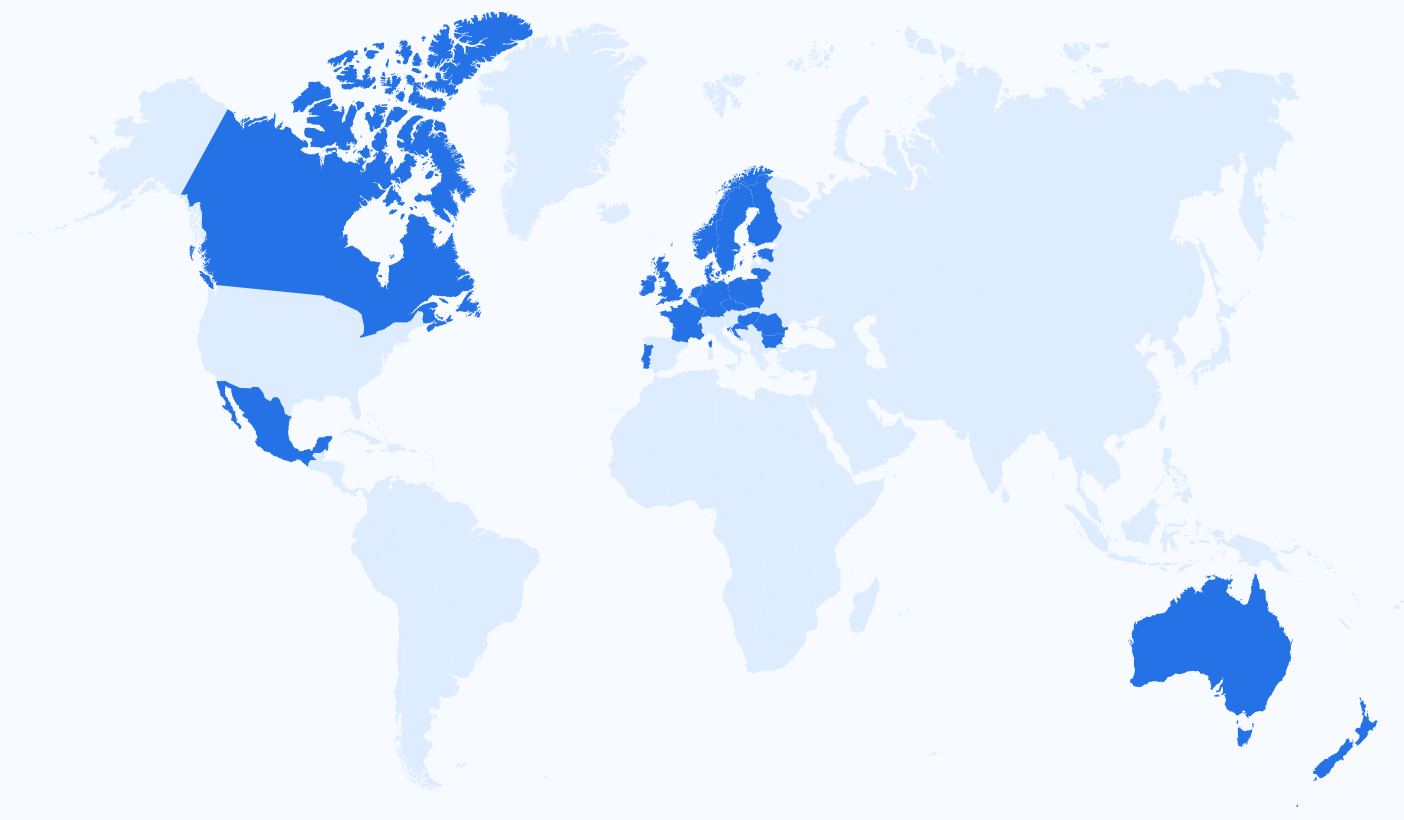


Employment Legislation Changes 2024

A GLOBAL HR GUIDE



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Introduction

In the ever-evolving landscape of global employment, HR compliance, and taxation law, staying ahead of legislative changes across various jurisdictions is a monumental challenge. When the organisation is global and remote-based, those responsibilities and obligations increase multifold. That is because each country where a company has employees and presence has its own local employment, labour, and tax laws that the organisation has to abide by. To make matters even more complicated, many regulations are amended every new calendar year, and companies are expected to stay on top of new rulings.

The year 2024 brings a fresh wave of modifications, impacting employment legislation and tax obligations worldwide. In this ebook, we have rounded up all the key changes that have either come in place as of January 1st 2024 or are expected to come within the first half of the year across 23 countries worldwide.

From adjustments in minimum wage standards to shifts in parental leave policies, the contents below provide a detailed analysis designed to support organisations in navigating the complexities of international employment law and tax regulations with confidence and compliance.



If you have further questions about any of the countries included in this ebook and how to employ people there compliantly,

Get in touch with Boundless experts today

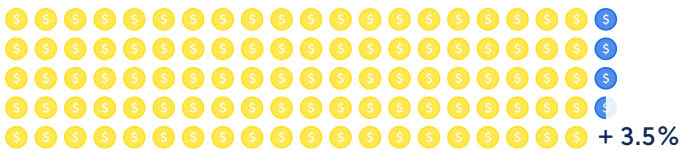


Australia

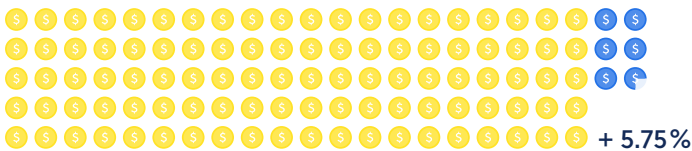
Australia is one of the countries that is seeing a more significant set of changes that cover employment law, payroll, superannuation, employee rights, and other related areas. Some have already taken effect as of 2023, while others will do so throughout 2024. All these changes require businesses to make significant adjustments in their operations, policies, payroll systems, and compliance strategies to align with the new legal requirements.

Pay High-Income Threshold and Superannuation Increases

In July 2023, the national minimum wage increased by 3.5% to \$882.80 per week or \$23.23 per hour. This was a direct response to the rising living costs.



There has also been a 5.75% increase in minimum award wages.



This, in turn, has affected superannuation, as the country's pension system is called.

Superannuation is the arrangement by the Government of Australia to encourage people to save up funds to provide them with an income stream when they retire. The guarantee has increased from 10.5% to 11%. The increase is part of a progressive plan to enhance retirement savings for Australians.

Part of the plan also saw the right to superannuation contributions becoming one of the National Employment Standards as of January 1st. This means that unpaid or underpaid superannuation will be enforceable by the [Fair Work Act 2009](#), and action could be taken for breaches by employees, unions or the Fair Work Ombudsman. The Australian Tax Office will continue to be the regulator enforcing employer compliance under existing superannuation legislation.

Fixed Term Contracts



As of late 2023, the Australian government has put limits to fixed-term contracts, stating they now cannot exceed two years, including any extensions and renewals. Employers must also now provide a [Fixed-Term Contract Information Statement](#) to employees. They also cannot contain an option to renew or extend the contract so that the employment period is greater than two years, and the contract cannot be extended or renewed more than once.

Managing Psychosocial Hazards at Work

An increased focus on the role of psychosocial risks in the context of work health and safety law was reflected by a key case in the High Court. In the case, the High Court emphasised an expectation that employers ought to take steps to control the known risks to the health and safety of employees, including psychosocial risks posed by the nature of their duties. To meet this new legislative obligation, employers must identify if any psychosocial hazards are present in the workplace and promptly assess and address the hazard.

Duty to Eliminate Workplace Sexual Harassment

As a result of the [Anti-Discrimination and Human Rights Legislation Amendment Act 2022](#), the Australian Human Rights Commission has been given new powers to investigate and enforce compliance with the positive duty to take proactive

and meaningful action to prevent unlawful conduct (sexual harassment, sex-based harassment, sex discrimination, hostile work environments and victimisation) from occurring in the workplace or in connection to work.

Professional Employees Award



[Professional Employees Award 2020](#) is a type of modern award designation that applies to employment in the information technology industry.

Unlike other modern awards, the Professional Employee Award did not set specific penalty rates that apply to work performed outside of ordinary working hours. While an employer is obliged to 'compensate' an employee for working regularly outside their ordinary hours of work, the form of that compensation was left to the employer's discretion.

Since September 2023, several changes to it have taken effect, including payment for overtime, penalty rates and record keeping.

Unless employees covered by the Award are paid an annual salary which exceeds the minimum annual wage prescribed in the Award by at least 25%, these new changes will apply to their employment.

Government Paid Parental Leave

The Australian government has been working on amendments to the paid parental leave, which came into effect in 2023 and affect children born after July 1st, 2023.



Those amendments will see:

- 1 Combining the existing maximum 18 weeks' parental leave pay with the existing two weeks' father and partner pay to provide a single 20-week (100 days) scheme.
- 2 Repealing the concept of a fixed 12-week parental leave pay period and the requirement to not return to work to be eligible for this block of leave, while leaving the provisions providing for flexible parental leave paid days.
- 3 Allowing employee couples to take up to 12 months of unpaid parental leave, regardless of how much leave the other spouse or partner takes. This means an employee couple could take unpaid parental leave at the same time. Each spouse or partner will also be allowed to request a further 12 months of unpaid parental leave, up to a total of 24 months each.
- 4 Allowing eligible fathers and partners to access parental leave pay regardless of whether the birth parent meets the income test, and residency requirements, or is serving a newly arrived resident's waiting period.



Bulgaria

These legislative changes represent a significant shift in employment and social security practices in [Bulgaria](#), reflecting ongoing efforts to modernise and streamline employment relations, enhance worker protections, and adapt to the evolving business environment.

Electronic Employment Record

- ✓ A unified electronic employment record will replace physical employment record books, effective from June 1, 2025
- ✓ All employers will be required to maintain digital records in a centralised employment register that will document the commencement, any changes, and the termination of employment relationships
- ✓ The transition to electronic employment records is a significant modernisation effort, aiming to streamline HR processes and reduce paperwork

Whistleblowing Legislation

- ✓ The amendment expands the range of individuals eligible to report wrongdoing
- ✓ It clarifies the rights to protection for individuals assisting in the whistleblowing process
- ✓ Businesses with 50 to 249 employees are allowed to share resources for receiving and handling reports, including reporting channels
- ✓ The changes aim to enhance transparency and accountability in business operations, particularly in small and medium-sized enterprises

Minimum Wage Increase



The minimum wage is increased to BGN 933 per month, effective from January 1, 2024.

Increase in Maximum Insurance Income

New maximum is set at BGN 3,750 per month, effective from January 1, 2024. Employees with gross salaries over BGN 3400 may see a net salary decrease of approximately BGN 50 due to additional social security contributions.

Food Vouchers

In 2024, the non-taxable threshold for meal vouchers is increasing to BGN 200 (around €102.26) per month.

Parental Leave

The parental leave in Bulgaria, which is determined by the Public Social Insurance Budget, is increasing to BGN 780 (around €398).



Sick Leave Payment

From 2024, there is a decrease in the paid sick days that employers are covering for employees from 3 to two working days. People get 70% of the average daily gross remuneration. The payment for the remaining sick leave days are handled by the [National Social Security Institute \(NSSI\)](#).

Canada

Significant legislative changes have come in [Canada](#), affecting employment laws. They are crucial for organisations to ensure compliance and adapt their policies accordingly.

Minimum Wage

ONTARIO

Increased to \$16.55 per hour as of October 1, 2023.

BRITISH COLUMBIA:

Increased to \$16.75 per hour as of June 1, 2023.

SASKATCHEWAN:

Increased to \$15.00 per hour on October 1, 2024.

MANITOBA:

Increased to \$15.30 per hour from October 1, 2023.

QUEBEC:

Increased to \$15.25 an hour as of May 1, 2023.

NEW BRUNSWICK:

The minimum wage in New Brunswick is currently \$14.75 per hour.

NEWFOUNDLAND:

The minimum wage in Newfoundland is currently \$15.00 per hour.

NOVA SCOTIA:

The minimum wage in Nova Scotia is \$15.00 per hour. Beginning April 1, 2024, the minimum wage rate will be adjusted with inflation plus an additional 1% annually.

PRINCE EDWARD ISLAND (PEI):

Prince Edward Island's minimum wage is currently \$15.00 per hour.

FEDERAL

For federally regulated employers, the minimum wage is \$16.65 per hour.

Working for Workers Act 2023

In Ontario, the [Working for Workers Act](#) came into force in 2023, which affects remote workers and employees who are reservists:

Employees working remotely in Ontario on a full-time basis will now need to be included in the 50-employee count for mass terminations. These employees will be eligible for the same enhanced notice (or pay in lieu) as their counterparts who work in the office or under a hybrid work arrangement.

Employees who are reservists have a right to an unpaid leave of absence if they will not be performing the duties of their position because they are in treatment, recovery or rehabilitation for a physical or mental health illness, injury or medical emergency that resulted from participation in one of the following operations or activities:

- ✓ The employee is deployed to a Canadian Forces operation outside of Canada
- ✓ Participation, whether inside or outside of Canada, in pre-deployment and post-deployment activities that are required by the Canadian Forces in connection with the operation
- ✓ Search and rescue operations
- ✓ Recovery from national disasters, such as flood relief and military aid following ice storms and aircraft crash recovery
- ✓ Participating in Canadian Forces military skills training

The length of time an employee must be employed before being eligible for reservist leave has been shortened from 3 months to 2 months.

British Columbia and Manitoba

New Public Holiday

British Columbia and Manitoba have added September 30th, [National Day for Truth and Reconciliation](#), as a provincial holiday.

British Columbia and Manitoba

Pay Transparency Act

British Columbia has passed the [Pay Transparency Act](#), which means employers are required to disclose certain pay information in advertised job postings and must prepare annual pay transparency reports. Employers do not need to disclose bonus pay, overtime pay, commissions, tips, or benefits on job postings. However, they must include the expected wage or salary or expected range of the wage or salary – i.e., \$20 per hour or \$20-\$30 per hour; \$40,000 per year or \$40,000 - \$60,000 per year.

Employers must not include an unspecified minimum or maximum amount. For example, “\$20 per hour and up” or “up to \$30 per hour” does not meet the requirement.

The BC Government has also amended the [Workers Compensation Act](#) to impose new obligations on BC employers that are returning injured workers to their positions. These changes came into effect throughout 2023, with the final changes coming into effect on January 1, 2024.

The amendments add a duty for workers and employers to cooperate in the worker’s early and safe return to work and a legal duty for employers with 20 or more workers to maintain the employment of injured workers who have been employed with them for at least 12 months.

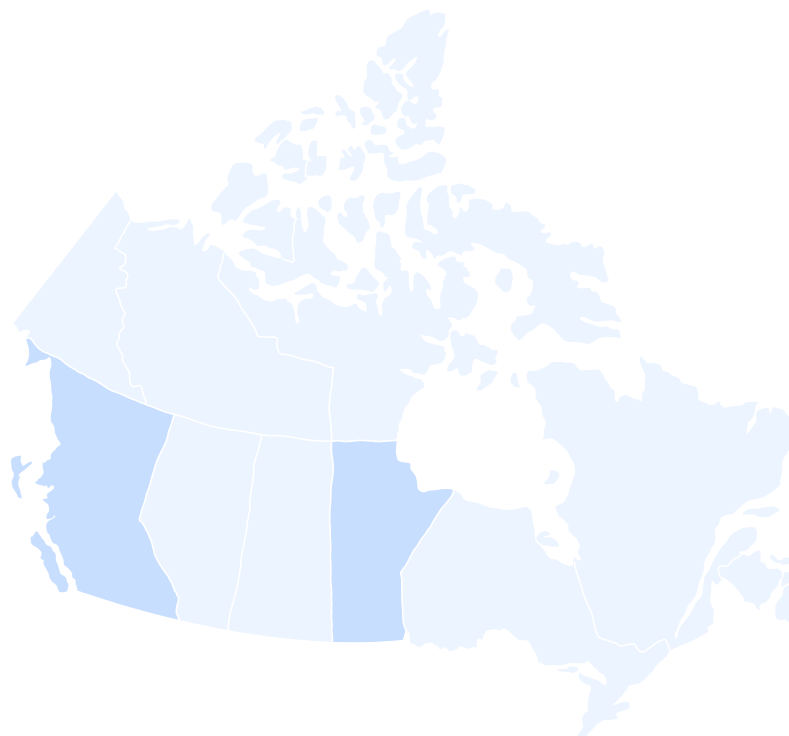
Manitoba

Bereavement Leave

In Manitoba, the bereavement leave definition has been expanded to include unpaid leave for death of a family member and loss of pregnancy.

Unpaid Leave for Loss of a Pregnancy applies to:

- 1 Employees who experienced the loss of pregnancy
- 2 The spouse or common-law partner or their former spouse or common-law partner of the individual who experienced the loss of pregnancy
- 3 Employees who had undertaken to be the guardian of the child born as a result of the pregnancy
- 4 Employees who are the spouse or common-law partner of a person who had undertaken to be the guardian of the child born as a result of the pregnancy





Croatia has introduced significant legislative changes from January 1, 2024, mainly affecting payroll.

Pension Contributions

The Croatian pension system is divided into three pillars. From January 1, 2024, the contribution base for Pillar I will be deducted for some categories of gross salaries, while the contribution base for Pillar II will not be deducted. The deductions are as follows:

- ✓ Gross salaries up to €70,000 will have a €30,000 deduction
- ✓ For salaries between €70,001 and €1,300,000, the deduction formula is $0.5 * (€130,000 - \text{gross salary})$
- ✓ For salaries above €1,300,001, there will be no deduction

Income Tax Changes



PERSONAL DEDUCTION:

The basic personal deduction will increase from €53,090 to €56,000. The base for personal deduction increase will also change from €33,181 to €56,000. The percentage of personal deduction increase will change for family members or disability, with specific ratios and monthly increases outlined.

TAXABLE BASE:

Annual and monthly taxable bases will change. The monthly base up to €4,199.99 and the annual base up to €50,399.99 will be subjected to the lower tax grade, while income above these thresholds will be subjected to the higher tax grade.

TAX RATE:

From January 1, 2024, the municipality/city surtax has been cancelled, and Croatia has switched to a municipality-based income tax rate system. The rate will range from 15% to 236% for income up to €50,400, and from 25% to 345% for income exceeding €50,400.





Czech Republic

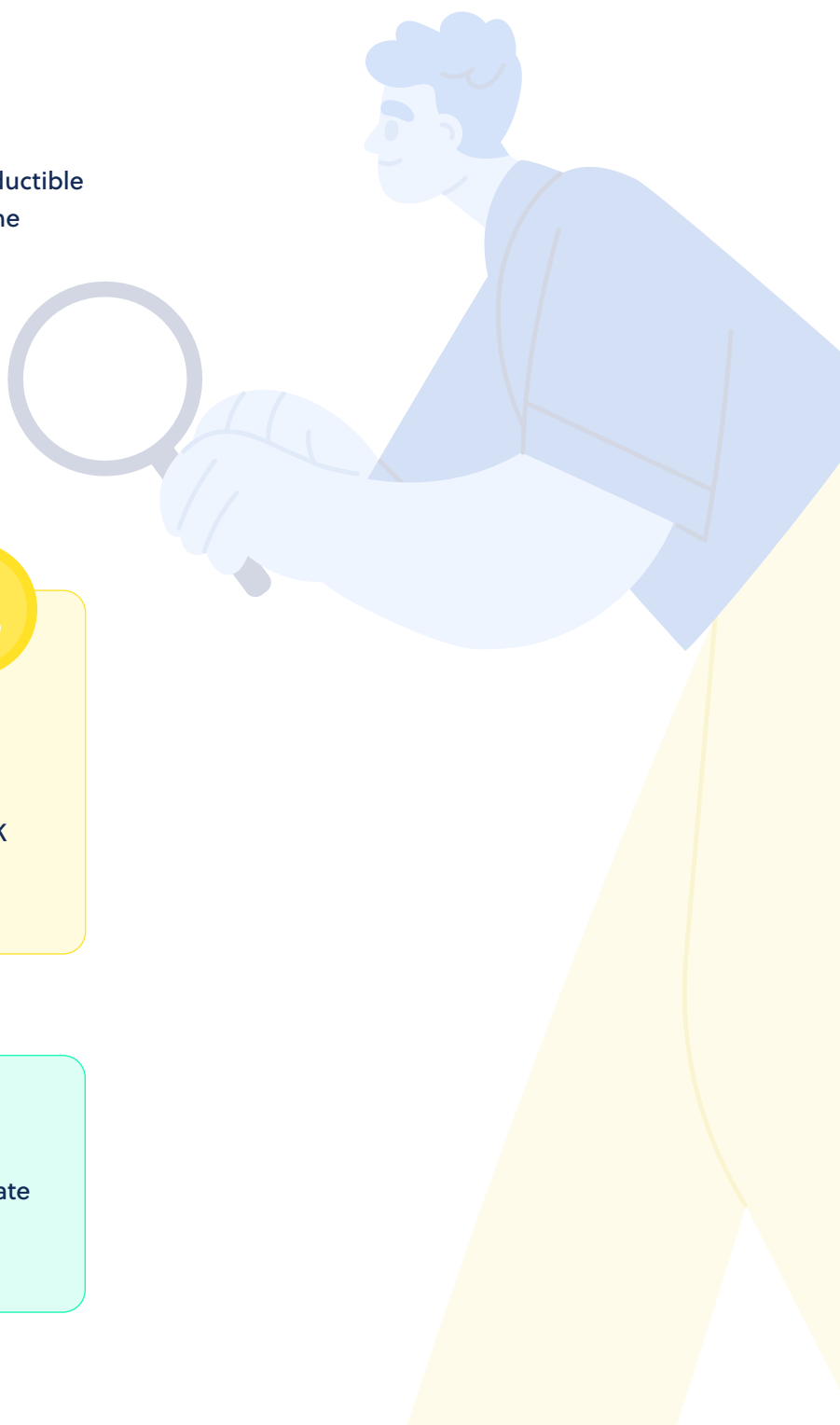
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Significant tax changes in the [Czech Republic](#) have come into effect in 2024. These changes reflect a significant overhaul in the tax system, impacting corporate and personal income taxes, VAT, real estate taxes, and excise duties.

Meal Expenses



Meal expenses will be tax deductible with no limits, regardless of the payment method.



Personal Income Tax



The threshold for the progressive tax rate is reduced, with a 23% tax rate applying for income exceeding 36 times the average salary. For 2024 those are CZK 1,582,812 (CZK 131,901 monthly or approximately €5,400).



Sickness Insurance

Sickness insurance will be introduced at a rate of 0.6% of gross income for employees.

Legislative updates in [Denmark](#) reflect efforts to improve working conditions, enhance employee rights, and ensure more transparent employment practices.

Changes to the Danish Act on Employment Contracts

An extended coverage of employees has been introduced. Previously, an average of 8 hours a week for three consecutive weeks was required for them to be avail of that but it has now been lowered to 3 hours a week.

The time frame under which employers must provide detailed information on terms and conditions of employment has been decreased from 30 to 7 days. That information could include details for temporary agency workers, employees with unpredictable work patterns, probationary periods, paid absences, overtime arrangements, entitlement to training, and social security schemes.

The [Act](#) also sees the introduction of a maximum six-month limit for probationary periods, the prohibition against preventing employees from concurrent employment under certain conditions, and specific requirements for employees with unpredictable work patterns.

With enhanced protection for employees, employers could now face claims for compensation for breaches of information obligations or unfavourable treatment of employees asserting their rights under the act.

Removal of a Public Holiday



Great Prayer Day (the fourth Friday after Easter), formerly a public holiday, will now be a regular working day. This means that the salary and employment conditions that apply on ordinary working days will also apply to this day.

Whistleblowing Policy

All companies or public authorities with 50 or more employees must now implement a whistleblowing policy.



Expected

Working Time Amendments

There is a proposal to increase the 48-hour per week limitation on working hours if agreed by both employer and employee. In turn, employers will have to implement a system for recording working hours. Expected to be effective from 1 July 2024.





Several significant changes in [Estonian legislation](#) have come into effect since January. These updates reflect Estonia's efforts to adapt its legal framework to changing economic conditions and evolving social norms.

Tax Deductions for Individuals



Since the start of January 2024, employees no longer have the right to deduct the following from their taxable income:

- ✓ Increased basic exemption upon provision of maintenance to a child
- ✓ Increased basic exemption for a spouse
- ✓ Housing loan interest

Pension Contribution Adjustments

Individuals who have joined the II pillar (second pillar of the pension system) will have the option to increase their funded pension contribution rate from 2% to either 4% or 6%. To avail of this, an application must be submitted to the registrar of the pension register or account administrator between 1st January 2024 and 30th November 2024. The new payment rate will apply from January 1st 2025.

2% to either 4% or 6%



Minimum Wage Increase



The minimum monthly salary is increasing to €820 gross, and the minimum hourly salary to €4.86 gross, effective from 1st January 2024.

Expected



Protection of Whistleblowers

There is an ongoing legal draft in the Estonian parliament to adopt the EU directive on the protection of persons who report breaches of Union law. It is planned to be enforced in 2024.

Amendments to the Estonian Employment Contracts Act

The law will now use neutral terminology concerning parents and references to registered couples, in alignment with amendments in the [Estonian Family Law Act](#). Rent employee agreements that do not allow

the employee to conclude an employment contract directly with the user undertaking after temporary work as a rent employee will be considered void.

Finland has introduced important updates regarding payroll and taxation in 2024.

Statutory Employment-Related Insurance Contributions Increases



The **Employment Pension Insurance Contribution** is increasing to an average of 25.2%, which is divided between employer and employee. The exact contribution varies by age. The averages employers will have to contribute in 2024 are as follows:

- ✓ 7.97% for ages 17-52 and 63 and over
- ✓ 16.47% for ages 53-62

The **Unemployment Insurance Contribution** is increasing as well. Once again, the exact contribution varies based on salary, and it will be the following in 2024:

- ✓ 0.27% up to €2,337,000
- ✓ 1.09% above this amount

Other Contributions that are increasing include Employer's Health Insurance Contribution at 1.16% and Occupational Accident and Disease Insurance ranging approximately between 0.05% - 5%.



France

Several recent and upcoming changes in [French legislation](#) relevant to employment, taxation, and social security have been introduced. Companies are recommended to review their internal policies and practices in light of these changes to ensure compliance and make necessary adjustments.

Minimum Wage Increase

As of the start of January, the French national minimum wage has increased by approximately 1.7%, amounting to around €1,406 net.

Specific Employer Contribution Increase (Forfait Social)

From 1st September 2023, the specific employer contribution ([Forfait Social](#)) paid by the company in the event of a mutually agreed termination on statutory severance has been increased from 20% to 30%.

Value Sharing Bonus (PPV)

There have been a few tweaks made to various employee incentives (most related to profit-sharing schemes and shares incentives). One is the Value Sharing Bonus (known as "[Prime de Partage de la Valeur](#)" i.e. PPV), an ex gratia payment made at the employer's discretion for incentive purposes. Under certain conditions, payments made as PPV can benefit from exemption ceilings with respect to social security contributions, income tax and employee levies. Increased exemption thresholds apply to employees whose salary is less than 3 times the nation's minimum wage. Those increased thresholds were set to expire on 31 December 2023 but have now been extended to 31 December 2026. The PPV can now be paid in two separate instalments instead of just one.

Employee Information Requirements

Since 1st December 2023, French law now mandates a list of information to be communicated to employees upon hire. Current employees can also request access to this information.

Expected

Paid Leave Accrual During Sick Leave

There's an anticipated change that will allow paid leave accrual to continue while an employee is on sick leave, not limited to work-related sick leave. This change is expected in the coming months.



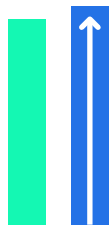
Germany

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The legislative changes that have come into effect in [Germany](#) in January 2024, reflect the ongoing adjustments in the legal and regulatory framework governing employment and labour relations.

Pension Insurance Ceiling Increase

The ceiling for pension insurance is increasing from €7,100 per month to €7,550 per month.



Statutory Minimum Wage Increase

The statutory minimum wage in Germany has increased to €12.41 gross per hour from January 1, 2024.



Amendment to the Whistleblower Protection Act

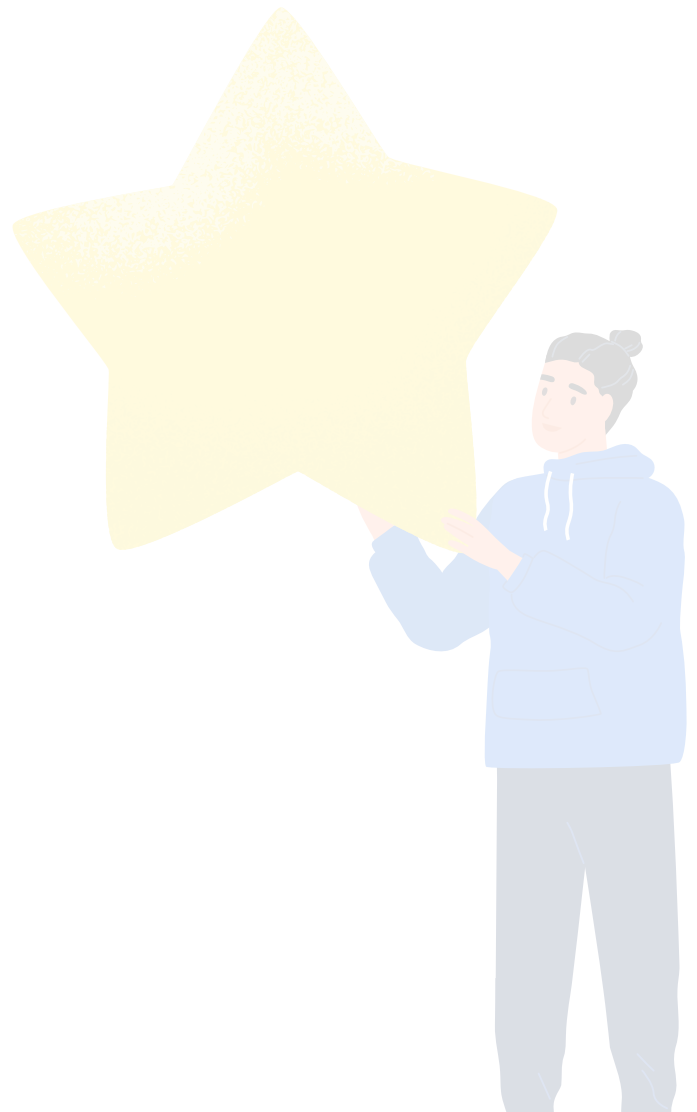
An amendment to the [Whistleblower Protection Act](#) came into force in late 2023. The amendment dictates that all employers with 50 or more employees are required to maintain an internal reporting office for information on legal violations.



Expected

Potential New Working Time Law

There is a mention of a potential new Working Time Law, but currently, it is only in the first draft stage and not yet in force.





Hungary

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A number of changes have been introduced in [Hungary](#), such as a minimum wage increase and an amendment to the labour code. There are more changes expected, such as the legislation around when medical examinations are mandatory.

Minimum Wage Increase



The mandatory minimum amount of the monthly base salary for full-time employees was increased to HUF 266,800 on 1 December 2023.

Amendment of the Labour Code



As of 1 January 2024, the employer is not obliged to provide a certificate to the employee upon the termination of the employee's employment on the number of his/her paternity leave and parental leave.

Expected



Medical examination

There is a new proposal which affects the mandatory medical examination of employees (before the start of employment). Under the proposal, medical examination would only be mandatory in cases determined by the law or based on the employer's discretionary decision.



There are significant changes in [Irish employment legislation](#) effective from 2023 and many upcoming changes in 2024. These updates reflect significant changes in workplace practices, employee entitlements, and compliance requirements for employers in Ireland.

The big piece of legislation that dictates most of these changes is the Work-Life Balance Act 2023, which introduced four new entitlements for employees.

Domestic Violence Leave

Domestic violence leave, introduced in the [Work-Life Balance and Miscellaneous Provisions Act 2023](#), is a new type of leave providing **five days of paid leave** for an employee who has experienced domestic violence in the past 12 months. There is no minimum service

requirement to avail of this leave, and employees will not be obliged to produce evidence in support of their application for leave. It is, however, acceptable for an employer to seek sufficient explanation from the employee to confirm the entitlement to the leave.

Leave for Medical Care Purposes



A new leave that has been effective since July 2023 entitles employees to **up to 5 days of unpaid leave** in a 12-month period for providing care to a close person such as a spouse or dependent.

Minimum Wage Increase



In 2024, the minimum wage in Ireland is increasing to the following:

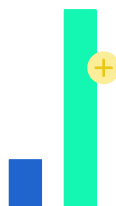
- ✓ Aged 18 - €10.16
- ✓ Aged 19 - €11.43
- ✓ Aged 20 and over - €12.70 per hour

Amended Leaves



Transgender men (who have given birth) can now access maternity and pregnancy-related leave and entitlements.

The number of weeks during which mothers are entitled to take paid time off work for breastfeeding purposes has been **increased from 26 to 104**.



Sick Leave

In an ongoing improvement of the sick leave policy, the statutory entitlement has increased to **5 days** as of 2024. The [Sick Leave Act](#) was first enacted in January 2022 and came into force in 2023, when it gave 3 days of employer-paid sick leave. In 2025, it will increase to 7 days and to 10 in 2026.

Gender Pay Gap Reporting

The [Gender Pay Gap Information Act 2021](#) came into force on 31 May 2022. In June 2022, employers with 250+ employees were required to choose a 'snapshot' date within that month to prepare a report on the gender pay gap (GPG) for the employees in their company on that date and to publish that report in December 2022 and December 2023. GPG reporting initially applied to public and private sector organisations of 250+ employees on the snapshot date in 2022 and 2023, but the scope is set to be extended to organisations with **150+ employees in 2024** and organisations with **50+ employees from 2025**.

Expected

Parent's Leave and Parent's Benefit

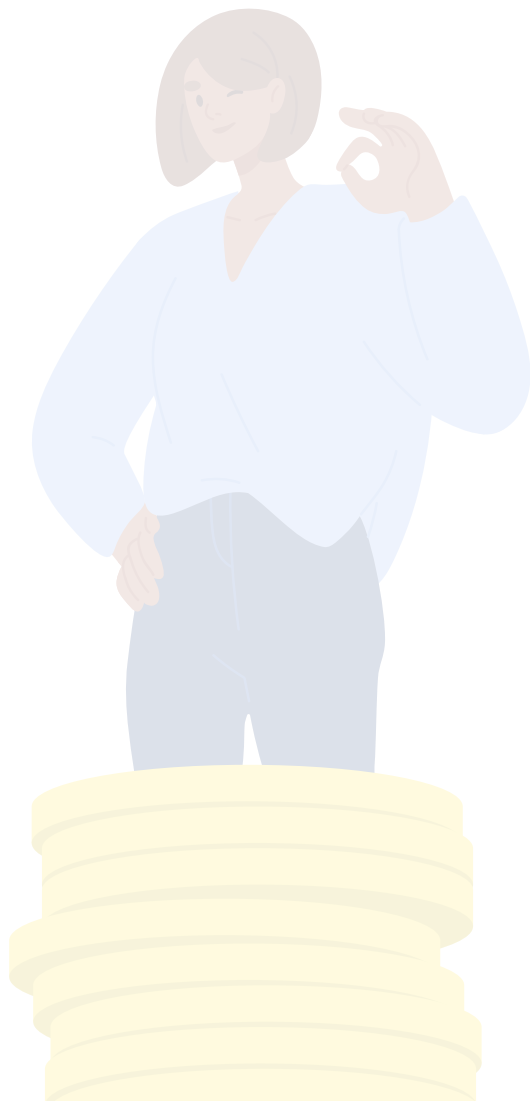
The [Parent's Leave and Parent's Benefit](#) will be extended from seven to nine weeks of leave from August 2024. Parent's leave is available to employees who are a 'relevant parent' (e.g., a parent or adopting parent of a child, a spouse, civil partner or cohabitant of the parent of the child, a spouse or civil partner of the adopting parent of the child) and whose child was born or adopted on or after 1 November 2019. Parent's leave is available to each parent and there is no minimum length of service requirement for parent's leave.



Expected

Right to Request Remote Working

The right to request remote working was introduced under the [Work-Life Balance and Miscellaneous Provisions Act 2023](#), but these provisions have not yet come into force. When operational, all employees will have a right to request remote working, and employers will be required to have regard to a Code of Practice when considering requests for remote working. The Code of Practice has not yet been published, but it is expected that it will have a statutory status and that it will include guidance for employers and employees on their obligations. When considering remote working requests, employers will be required to have regard to the Code, in addition to the needs of the business and the employees.



Expected

Right to Flexible Working



The Work-Life Balance and Miscellaneous Provisions Act 2023 also introduced the right to request flexible working arrangements for caring purposes, for parents and carers. This right will apply to employees who have six months of continuous service with their employer. This right will come into force following the publication of a Code of Practice.

Expected

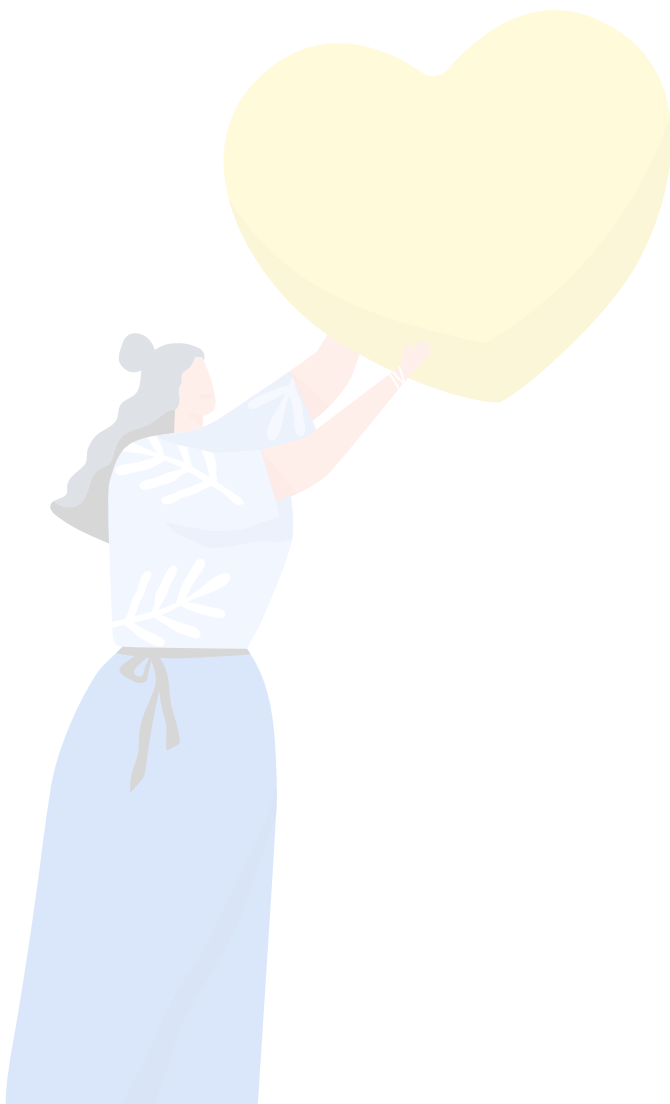
Pension Auto-Enrolment

A new auto-enrolment pension scheme is expected to launch in 2024, which would see hundreds of thousands of private sector workers automatically enrolled into a pension scheme.

Auto-enrolment is designed to negate the often common inertia in starting a pension by turning the existing pension system on its head. In the proposed change in the Irish pension scheme, individuals will be auto-enrolled into a pension scheme and will need to opt out of supplementary pension coverage.

The Government has agreed upon the following elements of the auto-enrolment system:

- 1 Private sector employees aged between 23 and 60 years earning over €20,000 per annum (not already an existing pension scheme member) will be automatically enrolled.
- 2 Employees must remain in the scheme for six months and, after that, can choose to opt out. Employees who choose to opt out will be automatically re-enrolled after two years.
- 3 Contribution rates will be levied as a percentage of an employee's gross earnings (subject to an earnings cap of €80,000).





Lithuania

The only change coming to [Lithuania](#) in 2024 is an increase in minimum wage.



Minimum Monthly Wage and Minimum Hourly Wage Increases

The minimum wage has increased by approximately 10% in Lithuania, and the rates are:

- ✓ The minimum monthly wage has increased to €924 (up from €840 in 2023)
- ✓ The minimum hourly wage has risen to €5.65 (up from €5.14 in 2023)





Mexico

The main legislative changes introduced in [Mexico](#) in 2024 are predominantly around the employer and employee obligations around teleworking, a model of work that continues to be adopted even as the pandemic is over.

Teleworking Legislation:

EMPLOYER OBLIGATIONS

The [new regulations](#) aim to ensure the safety, health, and effective management of employees engaged in telework, providing a comprehensive framework for both employers and employees.

As such, they see a lot more obligations put on employers, including:

- ✓ Implement a Telework Policy with a gender perspective
- ✓ Validate the "Checklist of the conditions of safety and health in Teleworking" through physical or virtual inspections
- ✓ Document the procedure to migrate from face-to-face to a telework way of work
- ✓ Provide ergonomic chairs and equipment for work performance
- ✓ Create documented programs for equipment maintenance
- ✓ Provide annual training on safety and health conditions in the workplace
- ✓ Guarantee the option for employees to revert to the face-to-face scheme when justified
- ✓ Perform medical examinations
- ✓ Set mechanisms for cases of family violence
- ✓ Maintain confidentiality of the employee lists when teleworking
- ✓ Facilitate employee participation in the Safety and Hygiene Commission or the Joint Commission of Training and Productivity
- ✓ Include union rights and provisions from the applicable collective bargaining agreement in the Telework Policy

Teleworking Legislation:

EMPLOYER OBLIGATIONS

The new regulations also point out obligations that employees have, including:

- ✓ Safeguard and maintain the electronic equipment, materials, tools, and ergonomic materials provided by the employer
- ✓ Comply with occupational safety and health provisions and undergo required medical examinations
- ✓ Abide by policies for data and information protection set forth by the employer
- ✓ Inform the employer in writing of any temporary or permanent change of address for remote activities
- ✓ Participate in information and training processes related to telework risks
- ✓ Notify the employer and the Safety and Hygiene Commission of work-related risks



Netherlands

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In the [Netherlands](#), several legislative changes have taken effect in 2024, mostly related to remuneration and benefits.

Minimum Wage Increase



The minimum wage in the Netherlands has increased to €13.27 per hour (€2,069 a month) in the first half of 2024 for full-time workers aged 21 and over.

Public Transport Card



Employers will now be able to reimburse or provide an OV (public transport) card tax-free if it is used for business travel, including commuting.

Expected

Confidential Counsellor Access

A bill before the Senate requires employers with at least 10 employees to offer staff access to a confidential counsellor.

Expected

Non-Competition Clause

The government aims to clarify and modernise the non-competition clause, with proposed changes including a legal limitation on duration, a specified and justified geographical scope, a requirement for employers to justify the compelling business interest in permanent contracts, and compensation to the employee when invoking the clause.

Expected

Equal Pay Legislation

A bill before the House of Representatives mandates employers to demonstrate that equal pay is provided to men and women for equal work. The date of entry into force is currently unknown.





New Zealand

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While [New Zealand](#) has a number of employment changes proposed, none of them have been confirmed or implemented as of yet. Here is an overview of what is expected.

Expected



Trial Periods

The most likely change would be the implementation of a 90-day trial period for all employers in NZ, without the restriction based on employee numbers. As the legislation currently exists, there is a 19-employee threshold.

Expected



Minimum Wage Increase

An increase in the minimum wage to \$25/hour, with a provision of tax concession for employers to afford the increase has also been proposed.

Expected



Public Holiday Removal

Removal of the 2nd of January as a public holiday to offset Matariki Day is another proposal in place.





Norway

The legislative changes that have come into effect in [Norway](#) from 1 January 2024 are related to enhanced employer duties and an improved definition of an employee.

Enhanced Duties for Employers Within a Group



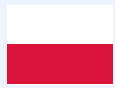
Employers that are part of a group (having affiliated companies) will have increased responsibilities. Notably, they must consider open positions in other group companies before terminating an employment relationship due to redundancies.

More Specific Definition of 'Employee'



The term "employee" is receiving a more detailed definition to prevent the misclassification of personnel as independent contractors.





Poland

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Several legislative changes have been introduced in [Poland](#), specifically related to salaries, taxes, and social insurance.

Minimum Wage Increase



From January 1, 2024, the minimum wage in Poland has been increased to PLN 4,242 gross. From July 1, 2024, it will increase to PLN 4,300 gross.

Expected

ZUS (Social Insurance Institution) Contributions

There is an increase in the annual basis for calculating contributions to [ZUS](#). However, the specific amount of this increase has yet to be announced by the Minister for Social Security in the Polish Monitor.





Portugal

Changes introduced in [Portugal](#) in late 2023 and early 2024 mainly cover minimum wage and an improved tax and expense regime for remote workers.

Minimum Wage Increase



The minimum wage in Portugal has been increased from €760 to €820, effective January 1, 2024.

Remote Work Expenses

In 2023, the Portuguese government made various changes to remote work expenses and tax legislation, which include the following:

- 1 Employers are required to cover additional expenses resulting from remote work, such as electricity and internet costs, provided the employee can demonstrate an increase in these costs.
- 2 The Government has introduced a special tax regime, which exempts certain compensations for remote work expenses from Personal Income Tax (PIT) and Social Security contributions.
- 3 The exemption caps are set at €0.10 per day for electricity expenses and €0.40 per day for internet expenses. However, this exemption is subject to the days of full and effective performance of remote work, excluding days like medical leave, absences, and holidays.



Romania

Legislative changes in [Romania](#) indicate a significant shift in the taxation and benefits landscape for employees and employers, affecting various aspects of compensation and benefits.

Taxation of Meal, Cultural, and Vacation Vouchers

- 1 These vouchers will now be taxed with a health contribution of 10%. Previously, they were only subject to a 10% income tax.
- 2 This change will not impact the gross tax for employers but will result in a smaller net salary for employees receiving these vouchers.



Taxation of Sick Leave Indemnities

Sick leave indemnities are now taxed with a health contribution of 10%, except for leaves issued for work accidents and professional illnesses.

Vacation Vouchers and Non-Taxable Travel Allowance



In legislation introduced this year, vacation vouchers can no longer be granted in combination with the Non-Taxable Travel Allowance.

Limit on Non-Taxable Benefits

A limit has been set to the total non-taxable benefits that can be granted monthly to employees, capped at 33% of their base salary. This includes various allowances and benefits like meals, accommodation, vacation allowance, private pension contributions, and more.

Fitness Subscription Benefit



The non-taxable limit for fitness/wellness subscriptions has been reduced from €400 per year to €100 per year.

Change in Income Tax Exemption for IT Professionals

The income tax exemption for IT professionals is now applicable only up to a gross salary limit of 10,000 RON. Income above this limit will be taxed normally, impacting the net salary of employees.

Teleworking Allowance Taxation

The teleworking allowance, a non-taxable benefit during the pandemic, is now subject to taxes, including social contributions and income tax.

Private Pension Fund Contributions for IT Professionals

IT professionals exempt from income tax can opt out of contributing to the 2nd pillar of the private pension fund. If they choose to continue contributing, the pension tax remains unchanged.

Reimbursement for Children's Early Education

The government has introduced a non-taxable benefit for the reimbursement of expenses for children's early education, applicable to one parent and from one employer.



Singapore

Key legislative changes and recommendations have been introduced in [Singapore](#), aiming to enhance workplace fairness and parental involvement.

Paternity Leave

Government-paid Paternity Leave is doubling from 2 weeks to 4 weeks. This change encourages fathers to participate more in early child-rearing stages and applies to Singaporean children born on or after 1 January 2024. Initially, companies can voluntarily grant the additional 2 weeks and will be reimbursed by the Government, with plans to make this mandatory later.

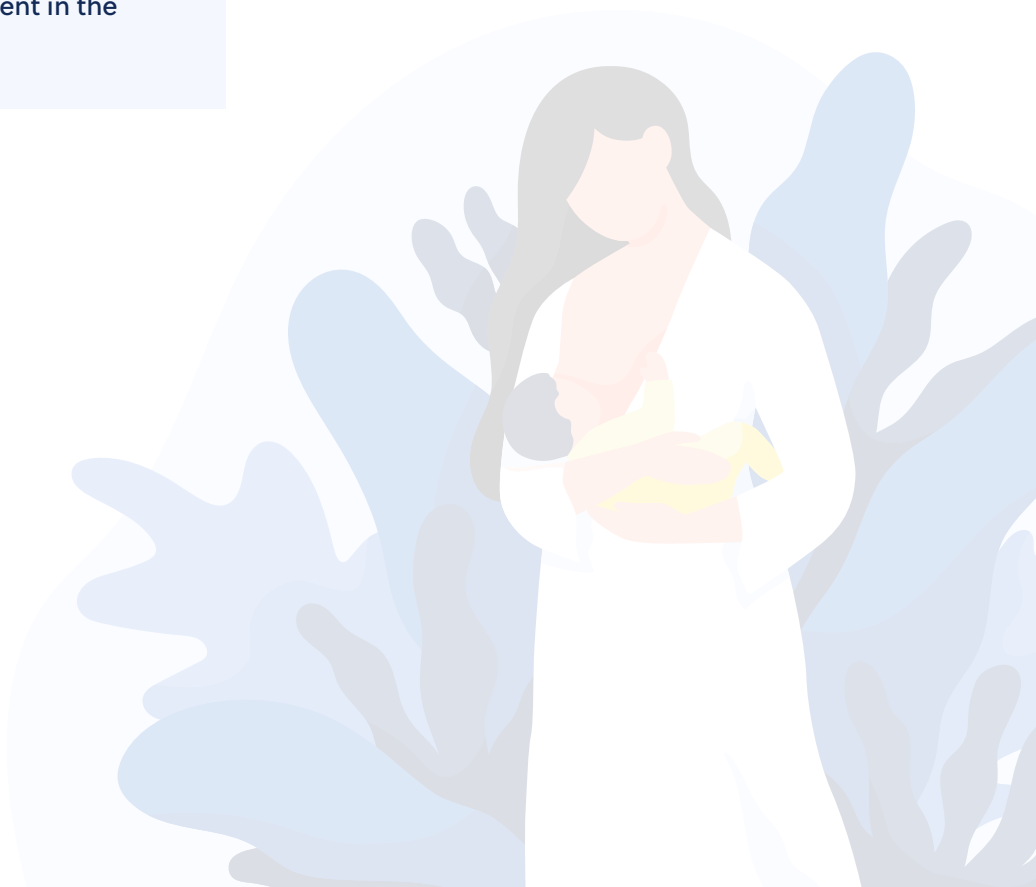


Infant Care Leave

Unpaid Infant Care Leave will increase from 6 to 12 days per year for each parent in the child's first 2 years.

Workplace Fairness Legislation

The [Tripartite Committee on Workplace Fairness](#) released a report with 20 recommendations to strengthen protections against workplace discrimination, support business needs, resolve disputes amicably, and ensure fair outcomes. The legislation aims to safeguard against discrimination based on characteristics like age, nationality, sex, marital status, race, religion, language, disability, and mental health conditions. Employers are recommended to establish internal grievance-handling processes.





Sweden

Two major changes are expected to take place in [Swedish legislation](#) in 2024. One concerns parental leave, while the other removes state aid for sick pay.

Expected

Parental Leave - Transfer of Days



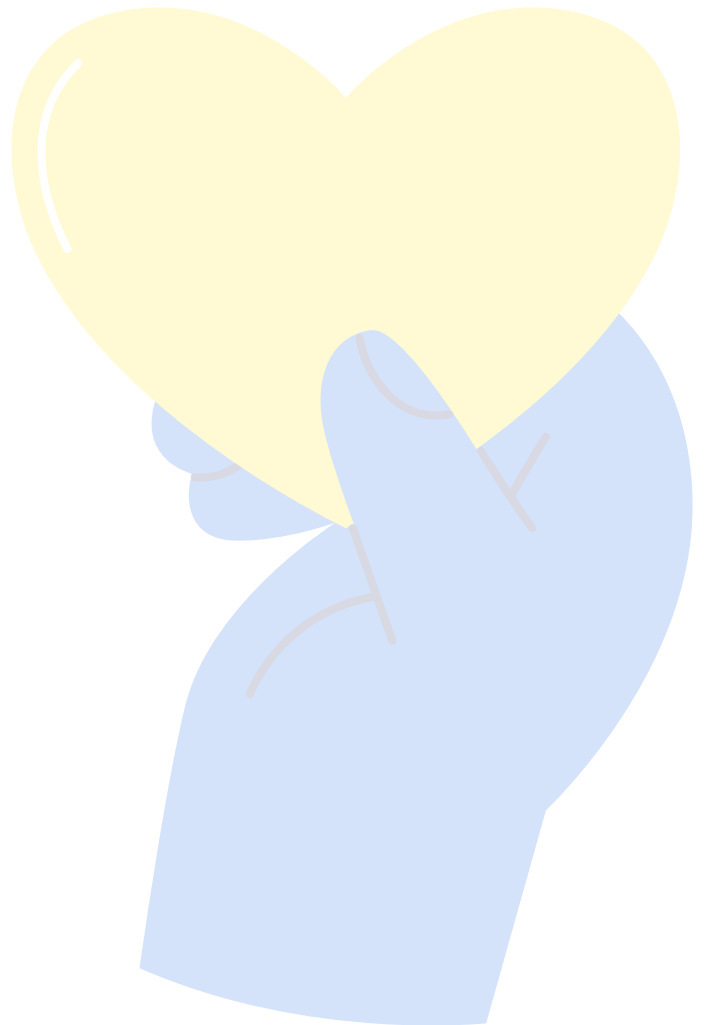
The Swedish government has proposed a change allowing parents to transfer days of parental benefit to another person close to them. Under this proposal, parents with joint custody can transfer 45 days each, while a single custodial parent can transfer 90 days. A person who acquires parental benefit rights through this transfer will be entitled to take leave from their employment during the period they utilise, such as parental benefit. It is proposed that this amendment come into effect on 1st July 2024.

Expected

Removal of State Aid for Sick Pay



The Swedish government has initiated the process of removing state subsidies for employers who receive compensation for high sick pay costs. Previously, this entitlement allowed employers to receive compensation for sick pay costs exceeding a certain fixed proportion of the wage costs, aiming to encourage the recruitment of additional employees. However, this compensation will be phased out starting from 2024, with the last allowance expected to be paid in 2025.





United Kingdom

The legislative changes in the [UK](#) are primarily focused on the [Carer's Leave Act 2023](#). It emphasises the UK's commitment to supporting employees with caring responsibilities, ensuring they have the necessary leave and protections while balancing their professional and personal obligations.

Statutory Entitlement to Carer's Leave

The Act introduces a statutory entitlement to carer's leave. This includes provisions related to:

- 1 Eligibility criteria for employees to avail of carer's leave
- 2 Definitions of a dependant for whom care is provided include spouses, civil partners, children, parents, and others who reasonably rely on the employee for care
- 3 Situations qualifying for carer's leave, like dependants with long-term care needs due to illness, injury, disability, or old age

Employees will be entitled to at least a week's leave during any period of 12 months. In turn, they will receive protection of certain terms and conditions of employment during the leave. One of those will be the right of employees to return to a similar job after the leave.

The act also makes provisions for redundancy and dismissal during or after the leave period, as well as provisions regarding employer and employee obligations during the leave, such as notice requirements, record-keeping, and procedures for requesting the leave.

Employees can file complaints regarding unreasonable postponement or prevention of taking the carer's leave. The tribunal will have the power to award compensation for unjust employer actions.



Conclusion

As we conclude our exploration of legislative changes in employment and tax law across 23 pivotal countries, it becomes evident that the global legal landscape is in a constant state of flux, driven by socio-economic transformations and the evolving needs of the workforce.

This ebook has endeavoured to provide a thorough overview of these changes, equipping businesses with the knowledge necessary to adapt and thrive. The adaptability and proactive compliance with these laws

are paramount for companies aiming to maintain operational efficiency and safeguard their interests.

Moving forward, continuous vigilance and a commitment to staying informed will be crucial for organisations operating on the global stage as they navigate the intricate tapestry of international employment and tax legislation. We hope this ebook has helped you understand all the legislative changes taking place in these countries.



Where an Employer of Record fits into staying on top of changing regulations worldwide

In the complex world of global business operations, an Employer of Record (EOR) becomes a pivotal ally for companies aiming to expand internationally without taking on the burden of navigating the intricacies of employment law and tax regulations in every country of operation.

An EOR assumes the legal responsibilities of employing staff, ensures HR compliance with local employment laws, handles global

taxation and payroll, and helps you scale your team no matter where they are based. This allows companies to focus on their core activities, while the EOR expertly manages the nuances of regulatory changes across different jurisdictions.

By leveraging the services of an EOR, businesses can rapidly adapt to legislative updates, mitigate compliance risks, and enjoy a seamless expansion process.



Book a call with one of our experts today

to learn more about how Boundless can help you grow your distributed team.