



THE COMPLIANCE BULLETIN

QUARTERLY NEWSLETTER | NEEYAMO COMPLIANCE RESEARCH

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Austria



AMENDMENT TO THE INCOME TAX ACT

EFFECTIVE DATE : DECEMBER 7, 2022

Employers with small businesses who are qualified for sales tax exemption will use a flat rate system for the calculation. The threshold for calculating the tax returns on domestic income for limited taxpayers is increased to 2,126 euros (US\$2,230). The Employee cost-of-living bonuses are tax-free up to 3,000 euros (US\$3,149).

TAX-FREE TREATMENT OF EMPLOYER-PROVIDED PUBLIC TRANSPORT TICKETS

EFFECTIVE DATE : JANUARY 1, 2023

The employer-provided public transportation ticket is not taxable income for a commuting employee.

TAX CREDIT TO FULL-TIME EMPLOYEES

EFFECTIVE DATE : MARCH 1, 2023

Employees will get a tax credit of 100 Euros for each month of full-time employment.

INCREMENT OF OVERTIME TAX-FREE SURCHARGE FOR EMPLOYMENT INCOME

EFFECTIVE DATE : MARCH 1, 2023

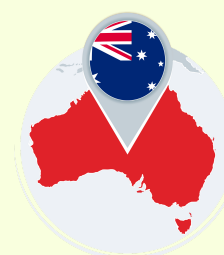
The time frame for the monthly tax-free overtime pays to 50% of the basic wage is increased to the first 20 overtime hours.

Australia

CHANGES TO THE PROFESSIONAL EMPLOYEES AWARD 2020

EFFECTIVE DATE : MARCH 23, 2023 (CHANGES IN AWARD COVERAGE)

Employees who work completely or mainly in a managerial role are not covered by the PE Award.



Argentina



INCREASES IN SOCIAL TAX WAGE BASE

EFFECTIVE DATE : MARCH 1, 2023

The minimum monthly tax base increased to 19,758.51 Argentine pesos, up from 16,881.84 Argentine pesos. The maximum monthly tax base increased to 642,142.18 Argentine pesos, up from 548,651.90 Argentine pesos.

COMMERCE EMPLOYEES AND EMPLOYERS MAY COMPLY WITH THE DUTY TO PROVIDE DAYCARE ROOMS BY PAYING A NON-REMUNERATIVE SUM

EFFECTIVE DATE : MARCH 23, 2023

If an employee's child (a "Child") is under their care during working hours and is between the ages of 45 days and three years old, the employer is required to offer maternity and childcare spaces. The Agreement states that employers in the business sector may choose to pay the nonremunerative sum rather than creating childcare facilities on their property.

MANDATORY COLLECTIVE LIFE INSURANCE

EFFECTIVE DATE : MARCH 1, 2023

The employer's monthly premium increased to AR\$88.36 per employee, while the statutory life insurance payout, based on the minimum wage, increased to AR\$382,250.

EXTENSION OF CHILDCARE BENEFIT

EFFECTIVE DATE : MARCH 23, 2023

The Childcare Benefit is extended until children reach four years of age.

Bahamas



INCREASE IN WEEKLY MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The minimum wage has increased from \$210 per week to \$260 per week.



Bahrain

INCREASED IN SOCIAL SECURITY CONTRIBUTION RATE 2023

EFFECTIVE DATE : JANUARY 1, 2023

The overall increase, which now includes a combined contribution from the insured person and the employer, has increased to 24 per cent.

Barbados

BUDGETARY AND FINANCIAL STATEMENT 2023

EFFECTIVE DATE : INCOME YEAR 2023

For the income year 2023, Barbados increased the Personal Income Tax Allowance for retirees from \$ 40,000 to \$ 45,000.



Belgium

RIGHT TO DISCONNECT

EFFECTIVE DATE : APRIL 1, 2023

Employers should monitor whether a sectoral collective agreement on the right to disconnect is to be signed within its joint committee, in the absence of which this should be introduced via a collective labor agreement at a company level in consultation with the unions or via the work regulations.



WHISTLE BLOWING UPDATE

EFFECTIVE DATE :

- **FEBRUARY 15, 2023** (IF THE COMPANY EMPLOYS MORE THAN 249 EMPLOYEES)
- **DECEMBER 17, 2023** (IF THE COMPANY EMPLOYS BETWEEN 50 AND 249 EMPLOYEES)

The legislation provides for the protection of whistleblowers against retaliation and specific proceedings in case whistleblowers suffer retaliatory measures, they should also ensure that arrangements are in place to protect against retaliatory actions. Employers who fail to fulfil the obligations under the new law or who retaliate against or fail to respect the confidentiality of whistleblowers risk sanctions at level four of the Social Criminal Code, i.e. up to three years imprisonment and a fine of up to €48,000.00 per infringement.



Belarus

INCREASE IN WEEKLY MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023



The monthly minimum wage has increased from BYN483.17 to BYN554.

Bermuda

MINIMUM WAGE INCREASED 2023

EFFECTIVE DATE : JUNE 1, 2023

The minimum wage rate in Bermuda will range from BMD\$16 to BMD\$16.40.

PAYROLL TAX ACT (BUDGET STATEMENT- 2023)

EFFECTIVE DATE : FINANCIAL YEAR 2023 (1 APRIL'23 – 31 MARCH'24)

Employer Payroll Tax rates should be as follows:

- Annual payroll below BMD 200,000 - 1.00% (reduced from 1.75%)
- Annual payroll of BMD 200,000 to BMD 350,000 - 2.50% (reduced from 3.50%)
- Annual payroll of BMD 350,000 to BMD 500,000 - 5.25% (reduced from 6.50%).

Employee Payroll Tax rates should be as follows:

- For \$0 - \$48,000 should be -0.50%,
- For \$48,000 - \$96,000 should be 9.25%,
- For \$96,000 - \$200,000 should be 10.00%,
- For \$200,000 - \$500,000 should be 11.50% and
- For \$500, 0000 -\$1,000,000 should be 12.50%.



Bosnia and Herzegovina

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023



The minimum wage is increased by 9.85% to 596 Bosnian convertible marks.

PUBLISHED RULEBOOK ON THE PROCEDURE FOR ASSIGNING WORKERS TO JOBS WITH INCREASED RISK

EFFECTIVE DATE : FEBRUARY 2, 2023

The Federation of Bosnia published Rulebook on the content and method of submitting reports on work related injuries and occupational diseases.

Brazil

BRAZILIAN DATA PROTECTION AUTHORITY PENALTIES CAN NOW BE APPLIED

EFFECTIVE DATE : FEBRUARY 27, 2023

The Brazilian Data Protection Authority's penalties can be applied now, which specifies the technique for applying the nine penalties given by the legislation for violations of the data protection rule.

Bulgaria

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Bulgaria's monthly minimum salary has increased from BGN 710.00 to BGN 780.00.



Canada

INCREMENT OF MINIMUM WAGE IN APRIL 2023

EFFECTIVE DATE : APRIL 1, 2023



The minimum wage would be changed to:

- Federal - C\$16.65/hour
- New Brunswick - C\$14.75/hour
- Newfoundland and Labrador - C\$14.50/hour
- Nova Scotia - C\$14.50/hour
- Manitoba - C\$14.15/hour
- Yukon - C\$16.77/hour

CHILD CARE PAY FOR FAMILIES IN SASKATCHEWAN

EFFECTIVE DATE : APRIL 1, 2023

All parents with children under the age of six in a regulated childcare center or home are eligible to receive childcare for \$10 per day or \$217.50 per month.

NATIONAL DAY FOR TRUTH AND RECONCILIATION IS A STATUTORY HOLIDAY IN BRITISH COLUMBIA

EFFECTIVE DATE : MARCH 9, 2023

Employees would get a statutory annual holiday on September 30th on the account of the National Day for Truth and Reconciliation.

Cambodia

INCREASE IN MINIMUM WAGE FOR GARMENT INDUSTRY

EFFECTIVE DATE : JANUARY 1, 2023

For 2023, Cambodia has raised the minimum wage for garment factory workers. Workers will also be entitled to various fringe benefit payments that range from US\$2132 monthly.



Costa Rica

NEW FORMAT OF IDENTIFICATION DOCUMENT FOR FOREIGNERS

EFFECTIVE DATE : JANUARY 2, 2023

Review the new format of the identification document for foreigners, which are applied to all public and private institutions.

NEW SALARY TAX BRACKETS

EFFECTIVE DATE : JANUARY 1, 2023

The decree includes measures setting monthly individual tax rates of:

- 10 percent on income between 941,000 colones and 1.4 million colones (US\$2,351)
- 15 percent tax on income between 1.4 million colones and 2.4 million colones (US\$4,137)
- 20 percent on income between 2.4 million colones and 4.8 million colones (US\$8,273); and
- 25 percent on income over 4.8 million colones

CHANGES IN IVM CONTRIBUTION RATES

EFFECTIVE DATE : FROM JANUARY 1, 2023 TO DECEMBER 2025

The amount of contribution to be tripartite varies for workers, employers and the State, increasing the following percentages respectively: 0.17%, 0.17% and 0.16%



China

PARENTAL LEAVE UPDATES FOR 2023

EFFECTIVE DATE : FROM NOVEMBER 1, 2022, TO OCTOBER 31, 2027

The employees in Shanghai are only eligible to apply for childcare leave for a child under the age of 3 years old and the eligible leave for each child is 5 days. Employees should receive regular pay during parental leave which does not include year-end bonuses or salary payments for special circumstances.

INCREMENT OF MINIMUM WAGE FOR 2023

EFFECTIVE DATE :

- ANHUI PROVINCE - **MARCH 1, 2023**
- HEBEI PROVINCE - **JANUARY 1, 2023**
- QINGHAI PROVINCE - **FEBRUARY 1, 2023**

The minimum wage of the provinces Anhui, Hebei and Qinghai have increased based on city/urban areas.

Croatia

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Minimum wage in Croatia for 2023 is set at 700 euros per month.

COMPULSORY INSURANCE CONTRIBUTION BASES FOR 2023

EFFECTIVE DATE : JANUARY 2, 2023

The lowest monthly bases, the highest monthly basis, and the highest annual basis for calculation of contributions for compulsory insurance are set for 2023.



CHANGES IN EMPLOYMENT ACT

EFFECTIVE DATE :

- **JANUARY 1, 2023** (ENTRY INTO FORCE)
- **JULY 1, 2023** (EMPLOYERS MUST HARMONIZE THEIR EMPLOYMENT BY-LAWS WITH THE NEW LAW)
- Definite (limited duration) term employment contracts.
- The distinction between remote work and work at a separate workplace has been introduced.
- The employer's consent for the employee to perform additional work with another employer is no longer needed.
- The probation period will be prolonged if the employee was absent during the originally agreed notice period.
- The right to disconnect prohibits an employer from contacting the employee during rest periods, unless it is properly justified.
- Parents who have children under eight or who are taking care of a sick family member can request temporary amendment of the employment contract.
- Employees are entitled to unpaid leave of up to five days a year (to care for a family member) and to paid absence from work of one day a year (due to an important family reason that requires their immediate presence).
- Amendments regarding notice periods have been introduced.
- Two cities/municipalities have changed the surtax rate on income tax.

Cyprus

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Cyprus' monthly national minimum wage will increase by €16, from €924 to €940.



WORK-LIFE BALANCE LAW FOR PARENTS AND CARERS

EFFECTIVE DATE : DECEMBER 16, 2022

- Every Father gets a paternity leave of 2 weeks, to be taken within the period starting from the week of birth or adoption and ending 2 weeks after the end of the maternity leave period.
- Every working parent with children up to the age of 8 years gets parental leave of 18 weeks for each child.
- In case of adoption, the leave can be taken after the end of the maternity/paternity leave, and for 8 years from the date of adoption, given that the child has not exceeded the age of 12.
- For widows or single parents, the parental leave is 23 weeks.
- The parental leave allowance is paid for 6 weeks until August 1, 2024, and 8 weeks from August 2, 2024, to each parent for each child.
- Employees are entitled to unpaid carers' leave of 5 working days per year.
- Every employee is entitled to unpaid Force Majeure leave of 7 working days per year.
- Every working parent with a child up to the age of 8 years, and every carer, has the right to request flexible working arrangements for care reasons.

Czech Republic

LEGISLATIVE CHANGES OF EMPLOYMENT LAW

EFFECTIVE DATE : JANUARY 1, 2023

The basic minimum wage rate increases by CZK 1,100 per month to CZK 17,300, per hour to CZK 103.80. The amendment to the Occupational Health Regulation eliminates the requirement for employees in non-hazardous professions to undertake periodic medical examinations.



Denmark

TAX FREE TRAVEL ALLOWANCE (SUBSISTENCE ALLOWANCE)

EFFECTIVE DATE : NOVEMBER 1, 2022

Employers can pay their employee's daily allowances (per diems) as compensation for expenses incurred while they are on a business trip. Overnight Stay, Employees must spend the night away from home, for at least 24 hours. It should be a business trip and up to a maximum amount.

ABOLITION OF COMMON PRAYER DAY PUBLIC HOLIDAY 2024

EFFECTIVE DATE : JANUARY 1, 2024

Denmark's proposal reduced Great Prayer Day as a public holiday and replaced it with an ordinary extra working day on the fourth Friday after Easter. Employees whose working hours are longer because of the abolition of the public holiday will be paid for the extra working day. A pay bonus will equal the value of a normal workday, calculated as 0.45% of the annual salary, and should be paid to wage earners who get a fixed monthly salary.

Ecuador

EXTENDING MARCH DEADLINES FOR INCOME, VARIOUS TAX DECLARATIONS AND ANNEXES

EFFECTIVE DATE : MARCH 13, 2023

The deadline for individuals and companies is extended to March 24, 2023, and March 28, 2023, respectively. The deadline for taxpayers under the Simplified Regime for Entrepreneurs and Popular Businesses (RIMPE) is extended to fall from March 30, 2023, to April 5, 2023.



Egypt

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023



In Egypt, the minimum wage is increased to EGP 2,700 per month.

INCREASED INCOME TAX EXEMPTION LIMIT

EFFECTIVE DATE : ANNOUNCEMENT - MARCH 19, 2023

Review the Raising Income Tax Exemption Limit from EGP 36,000 annually instead of EGP 24,000.

El Salvador

AMENDMENT TO THE PENSION SYSTEM

EFFECTIVE DATE : DECEMBER 20, 2022

Old-age pension will get a 30% increment and the pension cap is set between US\$400 and US\$3,000. The retirement age is maintained at 55 years for women and 60 years for men. The employer's contribution rate is increased to 8.75% i.e. a 1% increase. The distribution of contribution rate is 9% for the affiliate's account; 6% for the Solidarity Guarantee Account and 1% as a commission for the AFPs.

CHANGES TO THE LABOR CODE ON EMPLOYER RESPONSIBILITIES

EFFECTIVE DATE : TENTATIVE

A fine of \$57.14 for each violation irrespective of the provisions of the violated norm. Fines would be sanctioned accordingly:

An employer with (less than 10 employees) - US\$730.00, (more than 10 and up to 50 employees) - US\$1,460.00, (more than 50 and up to 100 employees) - US\$2,920.00 and (more than 100 employees) - \$4,380.00.



INTEREST RATES FOR LATE TAX PAYMENTS

EFFECTIVE DATE : FEBRUARY 1, 2023

The interest rate for late payments of tax till 60 days is 6.35%.

The interest rate for late payments of tax beyond 60 days is 10.35%.

Estonia

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

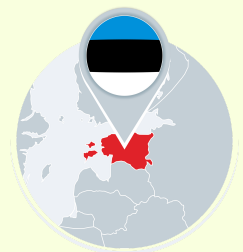
The minimum wages increased from €654.00 to €725.00 per month and €3.86 to €4.30 per hour.

TEMPORARY SICK LEAVE EXTENDED

EFFECTIVE DATE :

- **JANUARY 1, 2022**
- **THE TEMPORARY SICK LEAVE CHANGES EXTENDED TO JUNE 30, 2023**

Employers must pay the second through fifth days of leave instead of the fourth through eighth.



France

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The gross minimum wage in mainland France, Guadeloupe, Guyana, Martinique, Reunion, Saint-Barthélemy, Saint-Martin, and Saint-Pierre-et-Miquelon is 11.27 euros per hour, or 1,709.28 euros per month based on a 35-hour workweek. Mayotte's gross hourly minimum wage is 8.51 euros, or 1,290.68 euros a month, based on the country's legal workweek of 35 hours.

MEAL VOUCHER CONTRIBUTION

EFFECTIVE DATE : JANUARY 1, 2023

Meal voucher's financing by the employer must account for between 50 and 60 percent of the voucher's value to be exempt from social security contributions.

FRANCE SOCIAL SECURITY CEILING INCREASED FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

The Social Security ceiling for the year 2023 shall be:

- €43,992 in annual value;
- €3,666 in monthly value
- €202 in daily value.
- €27 in hourly value.

Germany

WITHHOLDING FORMULA UPDATES FOR 2023

EFFECTIVE DATE : APRIL 1, 2023

The annual allowable deduction for employee expenses is increased to 1,230 Euros. The tax credit for single parents is increased to 4,260 Euros.



Ghana



INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The national daily minimum wage is increased by 10% from GH¢ 12.53(2022) to GH¢ 14.88(2023)

Greece

INCREASED IN SOCIAL TAXABLE WAGES

EFFECTIVE DATE : JANUARY 1, 2023

Increase the contribution basis cap from EUR 6,500 per month to EUR 7,126.94 per month.

INCREASED MONTHLY SOCIAL SECURITY CONTRIBUTION BASIS CAP

EFFECTIVE DATE : JANUARY 1, 2023

An increase in the monthly Social Security Contribution Basis Cap to 7,126 Euros from 6,500 Euros

INCREASE IN THE MINIMUM WAGE

EFFECTIVE DATE : APRIL 1, 2023

The monthly minimum wage increases to 780 Euros.
The daily minimum wage for craftsmen increases to 34.84 Euros.



Guatemala

NEW REGULATIONS OF REGISTRATION TO SOCIAL SECURITY 2023

EFFECTIVE DATE : JANUARY 16, 2023

Employers who register employees late for Guatemalan Social Security Institute (IGSS) will be penalized.

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Department of Guatemala (7% increased)

- Agricultural activity: Q. 3,073.60
- Non Agricultural activity: Q. 3,166.38
- Export and Maquila: Q. 2,893.54

Other departments of the country (4% increased)

- Agricultural activity: Q. 2,987.53
- Non Agricultural activity: Q. 3,077.56
- Export and Maquila: Q. 2,812.63



Guyana

CHANGES IN INCOME TAX ACT 2023

EFFECTIVE DATE : JANUARY 1, 2023

Employers are required to register for Guatemalan Social Security Institute (IGSS). The law includes measures increasing to 1.02 million Guyanese Dollars from 900,000 Dollars. The law also includes a measure increasing the chargeable income threshold to 2.04 million dollars from 1.8 million dollars per year, below which an individual is subject to income tax at the 28% rate and above which, the 40% rate applies.



Honduras



CHANGES IN INCOME TAX RATES

EFFECTIVE DATE : JANUARY 1, 2023

An exemption for monthly salary amounts of up to 19,920 Honduran lempiras.

A 15 percent tax rate for monthly salary amounts between 19,920 lempiras and 28,625 lempiras, and annual income between 199,039 lempiras and 303,500 lempiras.

A 20 percent tax rate for monthly salary amounts between 28,625 lempiras and 62,151 lempiras and annual income between 303,500 lempiras and 705,814 lempiras.

A 25 percent tax rate for monthly salary amounts over 62,151 lempiras and annual income over 705,814 lempiras.

Hong Kong

NEW ELECTRONIC MEDICAL OR SICK LEAVE CERTIFICATES

EFFECTIVE DATE : MARCH 6, 2023

The Hospital Authority (HA) launched e-sick leave certificates will fully adopt a digital signature with an electronic version from March 6, 2023, to replace the traditional manually signed paper certificates. The new version of the medical certificate will adopt a digital signature without requiring a doctor to sign manually

WORK INJURY COMPENSATION INCREASED

EFFECTIVE DATE : APRIL 1, 2023

The Employees' Compensation Ordinance will increase compensation levels for employees injured at work or suffering from occupational diseases by 2.18 to 19.05% for 18 compensation items.

One of the items is a 2.18 percent increase in the maximum amount of funeral expenses, from HK\$92,670 to HK\$94,690. Another change is the HK\$24,000 financial limit for first-time hearing assistive device (HAD) applications, which has risen by HK\$3,840, or 19.05 percent.

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : MAY 1, 2023

The minimum wage will increase from HK€15,300 to HK€16,300 per month and from \$37.5 per hour to \$40 per hour.



Hungary

INCREMENT OF MINIMUM CALCULATION BASIS FOR SOCIAL SECURITY CONTRIBUTIONS

EFFECTIVE DATE : JANUARY 1, 2023

Minimum monthly social security contribution of HUF 69,600 for full-time employees in 2023.

Iceland

INCREASED RESIDENCE PERMIT AND CITIZENSHIP INCOME REQUIREMENTS

EFFECTIVE DATE : FEBRUARY 15, 2023

The monthly minimum for those who are 18 years of age and older and who are expat employees will rise from ISK 212,694 to ISK 217,799.

India

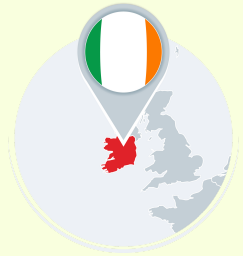
CHANGES IN INCOME TAX RATES

EFFECTIVE DATE : FINANCIAL YEAR 2023-24

- In the new tax regime, individuals earning up to INR 700,000 are exempt from paying income tax.
- The extension of certain allowed deductions under the old regime so that they are also available under the new regime, including the standard deduction of INR 50,000 for salaried individuals, and the deduction from family pensions up to INR 15,000.
- Under the new tax regime, the highest surcharge rate is reduced from 37% to 25%.
- The tax exemption limit on leave encashment on retirement for non-government salaried employees has been raised to INR 25, 00,000.



Ireland



UNIVERSAL SOCIAL CHARGE THRESHOLDS

EFFECTIVE DATE : JANUARY 1, 2023

- An increase in the threshold, to 10,908 euros (US\$11,494) from 9,283 euros (US\$9,784), for the application of the 2 percent rate;
- A decrease in the threshold, to 47,124 euros (US\$49,676) from 48,749 euros (US\$51,402), for the 4.5 percent rate; and
- The thresholds for the 0.5 percent rate and the 8 percent rate, which remain unchanged.

BENEFIT IN KIND (BIK) ON COMPANY VEHICLES FROM JANUARY 1, 2023

EFFECTIVE DATE : JANUARY 1, 2023

Review the changes regarding Benefit In Kind (BIK) on Company Vehicles, Company Vans, and Electric Vehicle provided by the company for employee.

Israel

INCREASE IN PENSION BENEFITS IN 2023

EFFECTIVE DATE : JANUARY 2023

The employees qualifying with the mentioned terms shall get increased disability pensions and old-age pension benefits.

AMENDMENT OF TAX RATES, DEDUCTIONS AND BENEFITS FOR 2023

EFFECTIVE DATE : JANUARY 11, 2023

- Increment of 3% for additional tax on high income exceeding 58,190 Israeli shekels (US\$17,005) per month and 698,280 shekels (US\$204,065) per annum.
- The amount of tax exemption on rental income is increased to 5,471 shekels (US\$1,598).
- The updated tax credit amount of 235 shekels (US\$68) per month.



Italy

ITALY BUDGET

EFFECTIVE DATE : JANUARY 1, 2023



- Cutting the tax wedge for 2023
- Provisions on access to flexible early retirement treatment
- Employment incentives and tax relief:
- Contribution exemption for the hiring of recipients of basic income
- Contribution exemption for the hiring of young people under 36
- Contribution relief for the hiring of women
- Paid parental leave has been introduced.
- De-taxation of productivity bonuses - Reduction of the substitute tax applicable to employees.

FUEL BONUS

EFFECTIVE DATE : JANUARY 15, 2023

Tax-free fuel bonus of EUR 200 for employees, extended throughout 2023.

INCOME TAX STATEMENT 2023 DEADLINES AND PENALTIES

EFFECTIVE DATE :

- **MARCH 16, 2023** (THE DEADLINE FOR TELEMATIC SENDING THE DATA ON THE INCOME TAX STATEMENT)
 - **OCTOBER 31, 2023** (FOR CERTIFICATIONS CONTAINING ONLY EXEMPT OR NON-DECLARABLE INCOME THROUGH THE PRE-FILLED TAX RETURN, AS ANTICIPATED)
-
- The telematic flow must be sent to the Revenue Agency.
 - Income Tax Statement 2023: submission modalities.
 - Income Tax Statement 2023: deadlines.
 - Income tax Statement 2023: sanctions.



Japan

INCREASE IN OVERTIME RATE WAGE PAYMENTS COULD BE MADE DIGITALLY OBLIGATION TO DISCLOSE THE STATUS OF CHILDCARE LEAVE

EFFECTIVE DATE : APRIL 1, 2023

- Overtime pay rate for labor exceeding 60 hours per month for small and medium-sized enterprises will increase from 25% to 50%.
- Wage payments could be made digitally.
- Companies with more than 1,000 employees will be required to disclose the status of childcare leave and other leave taken once a year.

Kazakhstan

INCREASE IN MINIMUM WAGE 2023

EFFECTIVE DATE : JANUARY 1, 2023

The monthly minimum wage of employees in Kazakhstan is increased to KZT 70,000.

AMENDMENT IN TAX CODE

EFFECTIVE DATE : JANUARY 1, 2023

Employees would get withholding tax exemptions on income paid to nonresidents under a DTA, only when the residence country imposes a 15 per cent minimum tax rate.

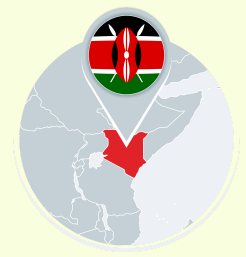
The procedures for deducting social health insurance contributions are updated. Employees with simplified declaration regimes can now use a mobile application for tax and social security fillings.



Kenya

INCREASE IN NSSF CONTRIBUTION PERCENTAGE

EFFECTIVE DATE : FEBRUARY 15, 2023



All the employers who have one or more employees must register with NSSF, keep updated records of payments, register all employees with NSSF and make mandatory contributions to NSSF.

An increase in the deduction from the employee's pay from Sh. 200.00 to Sh. 1,080.00 per month, and the same goes for the employer.

Latvia

EMPLOYMENT UPDATES 2023

EFFECTIVE DATE : JANUARY 1, 2023

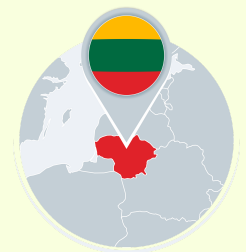


- Increase in the amount of the benefit paid to employed parents.
- Procedure for granting and paying the allowance for children born on or after January 1, 2023.
- Changes in Paternity leave and allowance.
- Changes in Old-age pension Retirement age.
- Mandatory state social insurance contributions.

Lithuania

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023



The minimum wage increased from €730.00 to €840.00 per month



CHANGES TO PARENTAL LEAVE 2023 (NON-TRANSFERABLE MONTHS)

EFFECTIVE DATE : JANUARY 1, 2023

Each parent (including adoptive parents and guardians) is entitled to take a two-month non-transferable portion of parental leave before the child turns 18 or 24 months old.

Parents should be able to receive childcare benefits until their child is 18 months old or until the child is 24 months old.

When parents/employees submit their applications, they should specify how long they want to receive the childcare allowance.

Luxembourg

MINIMUM SOCIAL WAGE RATES

EFFECTIVE DATE : FEBRUARY 1, 2023



- 2,447.07 euros per month, and 14.14 euros per hour, for employees from age 18.
- 1,957.65 euros per month, and 11.31 euros per hour, for employees aged 17 to 18 years.
- 1,835.30 euros per month and 10.60 euros per hour, for employees aged 15 to 17 years.
- 2,936.48 euros per month for skilled workers.

Malaysia

INCOME TAX SYSTEM CHANGES IN 2023 BUDGET

EFFECTIVE DATE : FROM THE YEAR OF ASSESSMENT 2023

- Changes in the personal income tax regime.
- Review of Income Tax Relief for Medical Treatment Expenses.
- Tax Relief on Voluntary Contribution to Employees Provident Fund.
- Tax relief for the kindergarten and childcare centers fees (up to RM3, 000) will be extended until YA 2024.

Malta

INDIVIDUAL INCOME TAX EXEMPTION RATES FOR PENSION INCOME

EFFECTIVE DATE : JANUARY 1, 2023

Review the Individual Income Tax Exemption Rates for Pension Income.



NEW RULES ON PROBATION AND FIXED TERM CONTRACTS OF EMPLOYMENT

EFFECTIVE DATE : DECEMBER 20, 2022

Examine the impact, particularly those pertaining to the probationary period applicable to fixed-term contracts and the duration of fixed-term contracts.

RULES FOR EMPLOYMENT INCOME DEDUCTION

EFFECTIVE DATE : 2024 ASSESSMENT YEAR

Increase in the employment income deduction to 10,500 euros from 9,100 euros.

Mauritius

PAYMENT OF SPECIAL ALLOWANCE 2023

EFFECTIVE DATE : JANUARY 1, 2023

An employee of a non-export company should receive up to Rs. 500 in additional monthly guaranteed income, to bring their overall annual guaranteed income to Rs. 12,075.

In 2023, a Mauritius employee who works full-time for an export business and receives a basic income or salary that is higher than Rs. 10,735 but not higher than Rs. 51,635 should be paid Rs. 140 as a salary.

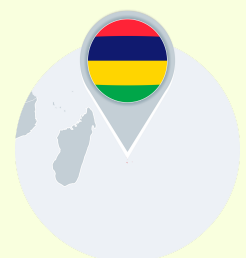
Employers are hereby required to receive bank account information from employees who are entitled to the Special Allowance but whose bank accounts have not yet been debited for submission to the MRA.

WORKERS' RIGHTS (ADDITIONAL REMUNERATION 2023)

EFFECTIVE DATE : JANUARY 1, 2023

An employee would be paid additional remuneration.

Increment of 10% on a piece rate basis salary. Additional pay shouldn't exceed 1,000 rupees per month.



Montenegro

A NEW GENERAL COLLECTIVE AGREEMENT CONCLUDED IN MONTENEGRO

EFFECTIVE DATE : DECEMBER 31, 2022



New GCA prescribed a limitation on overtime work of 250 hours per year.

The New GCA now differently defines paid leave when it is used for taking a professional exam which is in connection with the job performed at the employer and when is not.

Bigger impact on employees' right and position would be the obligation on the employer to pay the salary to the employee's account by the fifteenth of the month for the previous month.

The New GCA also determines the calculation value of the coefficient for weekly average number of working hours in the amount.

Moldova

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

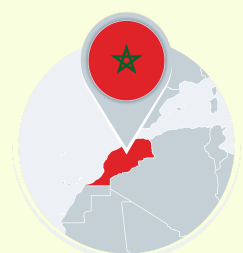
The minimum wage is increased from MDL 3,500 to MDL 4,000

Morocco

MOROCCO GAZETTES 2023 FINANCE LAW

EFFECTIVE DATE : JANUARY 1, 2023

- Revision of the rate of deduction of professional expenses for salaried income earners.
- Extension until December 31, 2026 of the exemption for employees at the time of their first recruitment.
- Extension of the period of exemption from the IR for employees recruited under an openended employment contract.
- Ceiling of the exemption of the IR to 1,000,000 dhs with regard to the total amount of the following allowances.



Netherlands

WHISTLEBLOWER PROTECTION ACT ENTERED INTO FORCE

EFFECTIVE DATE :

- **FEBRUARY 18, 2023**
- **DECEMBER 17, 2023** (PRIVATE EMPLOYERS WITH 50 TO 249 EMPLOYEES WILL BE GRANTED AN EXTENSION)

All organizations with more than 50 employees must adapt their existing internal whistle blowing policy, if not already done so. Employers with 50 to 249 employees in the private sector must have this in order by December 17, 2023 at the latest. For other employers, this is mandatory with immediate effect and must therefore be adjusted as soon as possible if it has not yet been done.

EMPLOYMENT LAW CHANGES IN 2023

EFFECTIVE DATE : JANUARY 1, 2023

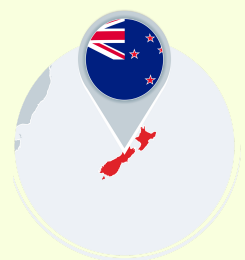
- Increment of the minimum wage to EUR 1,934.40 gross per month.
- Increase of tax-free travel allowance to EUR 0.21 per kilometre.
- Increase of maximum transition payment.
- Changes in State Pension Age
- The amount of childcare benefit will no longer depend on the number of hours worked.
- Reducing the basic individual income tax rate in 2023 to 36.93%.

New Zealand

MINIMUM WAGE INCREASING IN APRIL 2023

EFFECTIVE DATE : APRIL 1, 2023

The minimum wage in New Zealand is increasing in April 2023 to NZD 22.70 per hour, with training and entry-level wages also rising to NZD 18.16 per hour.



TAX AGENCY INCREASED INTEREST RATE FOR FBT

EFFECTIVE DATE : APRIL 1, 2023

FBT prescribed interest rate increased to 7.89 percent from 6.71 percent.

Nicaragua

INCREMENT OF MINIMUM WAGE FOR 2023

EFFECTIVE DATE : MARCH 1, 2023



The monthly minimum wage of employees in Nicaragua has increased by 10%.

North Macedonia

INCREASE IN MONTHLY MINIMUM WAGE 2023

EFFECTIVE DATE : MARCH, 2023

The minimum wage has increased by 2,175 denars, from March, 2023 it amounts to 20,175 denars.

EMPLOYMENT UPDATES FOR 2023

EFFECTIVE DATE :

- **JANUARY 2023**
- **ONLINE FILING OF SALARY CALCULATIONS : JANUARY 3, 2023.**

Employees would get a tax reduction for the income of MKD 108,456.00 annually and MKD 9,038.00 monthly.

A new way to submit salary calculations to the Public Revenue Administration.



Norway

EMPLOYMENT LAW UPDATES 2023

EFFECTIVE DATE :

- **JANUARY 1, 2023 - NEW RULES ON PART TIME EMPLOYMENT**
- **APRIL 1, 2023 - NEW HIRING RULES**



The new rule came into force on January 1, 2023 in Norway and included full-time employment as the main rule in Norwegian work life.

Employers will lose the ability to hire from staffing agencies because the position is temporary from April 1, 2023.

Oman

NEW PERSONAL DATA PROTECTION LAW

EFFECTIVE DATE : FEBRUARY 13, 2023

There are various reforms which are set out in the new data protection law such as who does the law apply to.

What is actually included like the notification, consent while processing the data.

Rights of data subjects.

Obligations of data controller and data processor.

What are the consequences for breaching the data protection law.

Peru

THE REGULATION OF THE TELEWORKING LAW IS APPROVED

EFFECTIVE DATE : FEBRUARY 26, 2023

The Teleworking Law Regulation (Law 31572) was approved by Supreme Decree 002-2023-TR on February 26, 2023.



Philippines

ACR I-CARD ANNUAL REPORT DUE MARCH 2023

EFFECTIVE DATE : JANUARY 1, 2023

Foreign nationals must report directly to participating immigration authorities by March 1, 2023.

The Philippine authorities only allow representatives to report on behalf of foreign nationals for the 2023 Annual Report under certain circumstances.

Those who do not report by March 1, 2023 may be subject to fines or other penalties.

SPECIAL (NON-WORKING) DAY 2023

EFFECTIVE DATE : JANUARY 9, 2023

Employees working in the City of Manila can avail Monday, January 9, 2023 as a special (non-working) day, on the occasion of the Feast of Black Nazarene.

NEW SOCIAL SECURITY CONTRIBUTION 2023

EFFECTIVE DATE : JANUARY 1, 2023

Employees will have to pay a higher monthly contribution.

PHIL HEALTH TO SUSPEND RATE HIKE IN 2023

EFFECTIVE DATE : JANUARY 2, 2023

Phil Health's contribution rate for 2023 increased from 4% to 4.5%.



INCREASE IN MINIMUM WAGE (REGION WISE) 2023

EFFECTIVE DATE :

- CAGAYAN VALLEY - **JANUARY 1, 2023**
- CENTRAL LUZON - **JANUARY 1, 2023**
- DAVAO - **JANUARY 1, 2023**
- TACLOBAN CITY - **JANUARY 2, 2023**
- CORDILLERA ADMINISTRATIVE REGION - **JANUARY 1, 2023**

- The Cagayan Valley's non-agricultural minimum wage is increased to PHP 420.
- In Central Luzon, enterprises/businesses with more than 10 employees must pay PHP 460 as the non-agricultural minimum wage.
- The Davao region's minimum wage rate has increased by PHP 443.00.
- Tacloban City increased its non-agricultural minimum wage to PHP 375 per day.
- The minimum wage in the Cordillera Administrative Regions was raised to PHP 400.00.

REDUCTION IN PERSONAL INCOME TAX RATE 2023 (TRAIN LAW)

EFFECTIVE DATE : JANUARY 1, 2023

Anyone earning less than PHP 250,000 in taxable income per year is still exempt from paying personal income taxes under the amended tax rates.

Sets the maximum taxable income at more than PHP 8,000,000 and subjects it to a 35% marginal rate.

The new tax lowers personal income taxes for people earning PHP 8,000,000 or less.

CITY OF GENERAL SANTOS- SPECIAL (NON-WORKING) DAY

EFFECTIVE DATE : FEBRUARY 27, 2023

Employees, working in the city of General Santos will celebrate its 84th founding anniversary and the 34th Kalilangan Festival on Monday, February 27, 2023.



PAG- IBIG FUND DEFERS 2023 CONTRIBUTION HIKE

EFFECTIVE DATE : DEFERRED FOR THE YEAR 2023 ONLY. PLANNED PAG-IBIG CONTRIBUTION WILL INCREASE BY **JANUARY 2024**

As a result of the agency's board of trustees postponing its implementation until January 2024, there won't be any increase in the monthly Pag - IBIG Fund contributions for 2023.

For the third consecutive year, the projected hike that was originally planned for 2019 has been delayed.

SPECIAL (NON-WORKING) DAY ON FEBRUARY 24, 2023

EFFECTIVE DATE : FEBRUARY 24, 2023

In celebration of the anniversary of the EDSA People Power Revolution, all Filipino workers should take advantage of Friday, February 24, 2023, as a special (non-working) day.

According to the Department of Labor and Employment, employees are paid 30% more than their daily rate and 30% more than their overtime rate for work completed on specific non-working days.

SPECIAL (NON-WORKING) DAY FOR DAVAO

EFFECTIVE DATE : MARCH 3, 2023

A Special (Non-Working) Day has been set for Friday, March 3, 2023, in the city of Davao, which will recognize its 86th Araw ng Dabaw that day.

SPECIAL (NON-WORKING) DAY FOR PROVINCE OF LA UNION

EFFECTIVE DATE : MARCH 2, 2023

The Province of La Union will celebrate the 173rd anniversary of its founding on Thursday, March 2, 2023. On February 13, 2023, Lucas P. Bersamin signed Proclamation No. 159.



ANNUAL ESTABLISHMENT REPORT ON WAGES FOR CY 2022

EFFECTIVE DATE : SUBMISSIONS DUE BY MAY 31, 2023.

Each private enterprise must submit an annual report detailing the confirmed details of its labor component.

Register, log-in, and submit an Annual Establishment Report on Wages, as of 31 December 2022, through the online portal.

GENDER EQUALITY IN THE WORKPLACE

EFFECTIVE DATE : ANNOUNCED ON MARCH 7, 2023

In the labor advice, the DOLE recommended all businesses apply various laws, policies, and initiatives to support the advancement of gender equality and should consider workplace diversity.

This is in support of the 2023 National Women's Month Celebration, which should be the subject of "WE for Gender Equality and Inclusive Society." It also recognized the basic concept of equality between men and women as well as the significant role that women play in the development of nations.

REGULAR HOLIDAYS ON APRIL 6, 7, AND 10 2023

EFFECTIVE DATE : APRIL 6, 7 AND 10, 2023

As a regular holiday in celebration of Holy Week, April 6 and 7, 2023, are available to all employees in the Philippines. They should also take advantage of April 10 being a regular holiday in celebration of Day of Valor.

APRIL 4, 2023, SPECIAL (NON-WORKING) DAY

EFFECTIVE DATE : APRIL 4, 2023

A special (non-working) day in the City of Antipolo, Province of Rizal. The City of Antipolo, Province of Rizal, will celebrate its 25th Cityhood Anniversary on Tuesday, April 4, 2023.



Poland

AUTOMATIC ENROLLMENT OF EMPLOYEES IN PPK RETIREMENT PLANS

EFFECTIVE DATE :

- **FEBRUARY 28, 2023** (ALL EXISTING OPT-OUT DECLARATIONS EXPIRE)
- **MARCH 1, 2023** (EMPLOYEES WHO PREVIOUSLY OPTED OUT AND DO NOT SUBMIT A NEW OPT-OUT DECLARATION BY APRIL 1, 2023, MUST ENROLL THESE EMPLOYEES IN A PPK PLAN)

Current opt-out declarations will expire on February 28, 2023, and employees need to enroll who do not submit a new opt-out declaration by April 1, 2023.

CHANGES IN PERSONAL INCOME TAX

EFFECTIVE DATE : JANUARY 1, 2023

When an employee made Statements to the employer the important points to be considered in case of one or multiple employment and in case of jointly filing.
Calculation of tax advances in case of jointly filing.

CHANGES IN LABOR CODE

EFFECTIVE DATE :

THE ACT IS TO ENTER INTO FORCE 21 DAYS AFTER ITS PROMULGATION - **FEBRUARY 1, 2023**

The employee will be able to take Force majeure leave in urgent family matters, caused by illness or accident, if the employee's immediate presence is required.

Under the new regulations, the maximum trial period will depend on the type and length of the employment contract that the employer wishes to conclude with the employee after the end of the trial period.

The upper age restriction for a child to qualify for leave (paternity leave, leave on maternity leave conditions, and parental leave) for adoptive parents has been extended.

Changes in the provisions which clarify the leave entitlements of foster parents who have adopted a child being brought up in a foster family.



AMENDMENTS TO THE LABOR CODE

EFFECTIVE DATE : APRIL 7, 2023

Employers will need to introduce or adopt internal regulations on remote work.

Remote work rules have to be discussed with the trade union organizations.

If there are no trade union organizations at the employer's premises, it will be consulted with the employee representatives selected per the procedure adopted by the employer.

Employers who introduce sobriety checks at the workplace will need to adapt privacy notices for employees to reflect the new purpose of data collection.

EMPLOYMENT UPDATES FOR 2023

EFFECTIVE DATE :

- **JANUARY 1, 2023:** SOCIAL SECURITY CONTRIBUTION UPDATE FOR 2023, HOLIDAY PAY, BUSINESS TRIP ALLOWANCE.
- **JANUARY 17, 2023:** INCREASE IN COMPENSATION FOR THE USE OF A PRIVATE CAR FOR BUSINESS PURPOSES.
- The annual limitation value of the contribution calculation basis for pension and disability insurance for employees in 2023 is PLN 208,050.
- Compensation for a passenger car with an engine capacity of up to 900 cm³ is PLN 0.89.
- Compensation for a passenger car with an engine capacity of more than 900 cm³ is PLN 1.15.
- Employers with less than 50 full-time equivalent employees are obliged to pay holiday pay.
- The Domestic Business trip per diem allowance increased from PLN 38 TO PLN 45 per day.



Portugal

RETIREMENT AGE REMAINS AT 66 YEARS AND 4 MONTHS IN 2024

EFFECTIVE DATE : JANUARY 1, 2023

The normal age of access to the old age pension social security system in 2024, will remain at 66 years and 4 months.

WITHHOLDING TAX TABLES APPLICABLE IN 2023

EFFECTIVE DATE :

ORDER NO. 14043-A/2022 : **JUNE 30, 2023**

ORDER NO. 14043-B/2022 : **JULY 1, 2023**

The withholding tax tables are applicable to income from dependent work (category A) and pensions (category H), earned by mainland residents, for the first and second half of 2023.

AZORES, MADEIRA UPDATE WITHHOLDING TABLES

EFFECTIVE DATE :

- AZORES WITHHOLDING TABLES (PORTUGUESE) EFFECTIVE FROM **JANUARY 1, 2023 TO JUNE 30, 2023.**
- MADEIRA WITHHOLDING TABLES (PORTUGUESE) EFFECTIVE FROM **JULY 1, 2023 TO DECEMBER 31, 2023**
- Azores withholding tables effective for the first half of 2023 were updated to decrease tax rates in lower brackets.
- Madeira released withholding tables for the second half of 2023.

INCREASE IN MINIMUM WAGE FOR AZORES AND MADEIRA REGION

EFFECTIVE DATE : JANUARY 1, 2023

Madeira's minimum wage increased to 785 euros and The Azores' minimum wage increased to 798 euros per month, both have higher minimum wages than mainland Portugal.



PENSIONS AND RETIREMENT BENEFIT UPDATES

EFFECTIVE DATE : JANUARY 1, 2023

Review the Pensions and retirement benefit updates.

SOCIAL SUPPORT INDEX

EFFECTIVE DATE : JANUARY 1, 2023:

Review the annually updated the values of the social support index (IAS).

NEW LEGISLATION REGARDING IRS BENEFITS FOR EMPLOYEES

EFFECTIVE DATE : JANUARY 1, 2023:

Review the New legislation regarding IRS benefits for employees and Mortgage Loans.



Republika Srpska

REVISED MINIMUM WAGE FOR 2023

EFFECTIVE DATE :

- JANUARY 1, 2023 (APPLICABLE DATE)
- JANUARY 26, 2023 (ADOPTION DATE)
- JANUARY 30, 2023 (PUBLICATION DATE)

The monthly minimum wage will be 700 Bosnian convertible marks for 2023.

Romania

CONDITIONS FOR GRANTING OF CARE'S LEAVE

EFFECTIVE DATE : DECEMBER 22, 2022



Employees are entitled to receive the 5 days of leave with written request of employees.

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The gross minimum basic salary increase from 2,550 lei to 3000 lei.

CHANGES TO EMPLOYEE PAYROLL REQUIREMENTS

EFFECTIVE DATE : JANUARY 1, 2023

Review the obligation to submit the declaration and retention policy.

Russia

INCREASE IN MINIMUM WAGE IN 2023

EFFECTIVE DATE : JANUARY 1, 2023

Increasing the monthly minimum wage in the amount 16,242 rubles per month from 15,279 rubles per month.



Serbia



NON TAXABLE AMOUNTS FOR PAYMENTS

EFFECTIVE DATE : FEBRUARY 1, 2023 TO JANUARY 31, 2024

Review the nontaxable amounts from the Law on Personal Income Tax for payments.

NON-TAXABLE AMOUNT OF EARNING AND REDUCTION OF PENSION CONTRIBUTION RATE 2023

EFFECTIVE DATE : JANUARY 1, 2023

Instead of the current 19,300 dinars, the non-taxable salary amount should be changed to 21,712 dinars.

A 1% reduction in the employer-funded pension contribution rate reduced the overall percentage down from 25% to 24% (from 11% to 10%).

Self-assessment taxation is used to collect tax, and there are two models available for calculating taxable income.

Service fee payments for health, disability, and pension insurance should be made every three months.

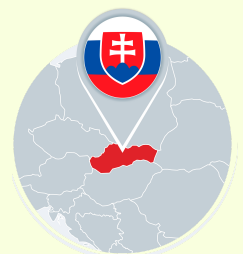
Slovakia

INCREASED IN MINIMUM WAGE IN 2023

EFFECTIVE DATE : JANUARY 1, 2023

The monthly minimum wage of employees in Slovakia would rise to 700 euros per month.

The hourly minimum wage of employees in Slovakia would rise to EUR 4.023 per hour for a working period of 40 hours per week.



EMPLOYMENT UPDATES FOR 2023

EFFECTIVE DATE :

- **JANUARY 1, 2023**
- **PAID PATERNITY LEAVE - NOVEMBER 1, 2022**
- The employee would receive monthly allowance of EUR 50 for children over 18 and for children younger than 18 would be EUR 140 (if they do not receive meal allowance for kids).
- Taxpayers who are officially enrolled for income tax purposes in the register of businesses, public authorities, and legal entities will be recorded by the tax authority.
- New Rates for meal allowance (business trip of employee) are set at EUR 6.80 for 5-12 hours, EUR 10.10 for 12-18 hours and EUR 15.30 for the trip of 18 hours and longer.
- Parental Bonus of 1.5% of 1/12 of the child's aggregate taxable earnings for the preceding two years.
- Cap of 64 years for retirement is removed.
- Early retirement option after completing 40 years of service (paid allowances to social insurance).
- Employees with the age of 40 declared to be in second pension pillar, Current savers in the second pillar under the age of 54 will be automatically moved from guaranteed funds to non-guaranteed funds and many more changes in pension.
- Employees get paid paternity leave of 2 weeks within 6 weeks of childbirth.

NEW IMMIGRATION LAW FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023:

- More categories of employees would get exempted from labor market testing.
- Certain EU national employees need to submit information card notifications to the Labor Office.
- Non-EU national employees are allowed on Single Permits to remain employed while their renewal application is pending.
- The period for Non-EU national employees holding Residence Permits for Family Reunification requiring an additional work permit is shortened.



WAGE ALLOWANCE CHANGES IN 2023

EFFECTIVE DATE : JUNE 1, 2023

- The wage allowance for work on Saturdays is at least 50% of the minimum hourly wage.
- The wage allowance for work on Sundays is at least 100% of the minimum hourly wage.
- The wage allowance for night work is at least 40% of the minimum hourly wage.
- The wage allowance for an employee performing hazardous work is at least 50 % of the minimum hourly wage.

FINE AMNESTY FOR DELAYED SOCIAL INSURANCE PAYMENT

EFFECTIVE DATE : FEBRUARY 1, 2023

- Employees could avoid finer for missing payments to Social Insurance for the payer who missed any payment to Social Insurance in the period ended June 30th, 2022.
- Employees must submit the missing monthly insurance premium statements for the decisive period to Social Insurance.
- Employees could pay the entire amount owed of social insurance premium (principal) by August 31, 2023.



Slovenia



INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

- The monthly minimum wage of employees in Slovenia would rise by 12% to 1,203.36 Euros.
- The net minimum wage for a single person without children will be 878.48 Euros.
- The minimum gross hourly rate for temporary and occasional work of pupils and students and pensioners will be 6.92 Euros.

INCREMENT OF MINIMUM CALCULATION BASIS FOR SOCIAL SECURITY CONTRIBUTIONS

EFFECTIVE DATE : MARCH 1, 2023

The minimum Calculation Basis for Social Security Contributions has increased to 1,214.35 Euros.

South Africa

LEGISLATIVE CHANGES FOR TAX YEAR MARCH 2023 TO FEBRUARY 2024

EFFECTIVE DATE : MARCH 1, 2023

- Changes in Individual Income Tax
- Changes in rates for Retirement fund lump-sum withdrawal benefits
- Tax credit amounts have been revised for medical scheme fees.
- For Local employees, Subsistence Allowances have changed from the prior year.
- Revision in rates for calculation of per km travel allowance.

BCEA EARNINGS THRESHOLD INCREASED

EFFECTIVE DATE : MARCH 1, 2023

The increase in the BCEA Earnings Threshold will bring more employees into the protection net provided by the BCEA provisions.

South Korea

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The minimum hourly wage at 9,620 won (\$7.41), a 5 percent increase from 2022.



EMPLOYMENT UPDATE 2023

EFFECTIVE DATE : JANUARY 1, 2023

Tax-free limit on meal expenses included in the monthly salary of office workers from the current 100,000 won to 200,000 won from January.

Increase health insurance premium rate by 1.49%.

Simplified and more generous employment tax credit system.

Longer flat income tax rate for foreign workers

Spain

MEDICAL LEAVE REPORT

EFFECTIVE DATE : APRIL 1, 2023



Social Security Institute (INSS) will send the sick leave reports directly to the employer. This will eliminate the obligation for the employee to submit the medical report to employer.

CHANGES IN PERSONAL INCOME TAX

EFFECTIVE DATE : JANUARY 1, 2023

Review the changes regarding the personal income tax rates.

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

For domestic workers Monthly minimum wage increase to €1,080 and to €8.45 per hour, for general workers wage increase to €36.00 per hour and €1,080.00 per month.

Annual minimum wage for compensation and absorption purposes 15,120 €.

SMI legal working day for temporary and seasonal workers 51, 15 €.

SOCIAL SECURITY CONTRIBUTION RATES

EFFECTIVE DATE : JANUARY 1, 2023

Review the changes regarding maximum and minimum social security contribution rate.



CHANGES IN PERSONAL INCOME TAX

EFFECTIVE DATE : JANUARY 1, 2023

Review the changes regarding the personal income tax rates.

Review the conditions for receiving the deduction until the child reaches three.

MENSTRUAL LEAVE

EFFECTIVE DATE : JUNE 1, 2023

Review the New legislation for granting employees paid leave in case of menstruation severe pain.

Sri Lanka

CHANGES IN INCOME TAX RATES

EFFECTIVE DATE : JANUARY 1, 2023

Increase in employee tax liability.

Sweden

SWEDEN GOVERNMENT SUPPORTED PAID STUDY LEAVE

EFFECTIVE DATE : JANUARY 1, 2023

The new program will provide government-paid benefits, starting in 2023, to eligible individuals while they pursue approved studies to broaden their work-related skills and strengthen their position in the labor market.



CHANGES IN ITP OCCUPATIONAL PENSION RULES

EFFECTIVE DATE : JANUARY 1, 2023

ITP1 is a defined contribution pension that mainly covers civil servants born in 1979 or later. From January 1, 2023 they will earn an occupational pension up to the age of 66.

The new income ceiling means that anyone who earns more than 30 income base amounts, which corresponds to a monthly salary of SEK 177,500, will not receive pension payments on the part of the salary that exceeds 30 income base amounts.

Switzerland

INCREASED IN MINIMUM WAGE 2023

EFFECTIVE DATE : JANUARY 1, 2023

The monthly minimum wage has increased from CHF 23.27 to CHF 24.00.

NEW TAX RULES FOR CROSS BORDER COMMUTERS WORKING FROM HOME

EFFECTIVE DATE : JANUARY 1, 2023

From January 1, 2023, up to 40% of a cross-border commuter employee's annual working hours can be worked from home without affecting their taxation.

Cross-border commuters are taxed in Switzerland if they live in France and work in Switzerland. Switzerland is then required to pay France a portion of the tax collected.



Thailand

NEW AMENDMENT TO THE LABOR PROTECTION ACT TO FACILITATE REMOTE WORKING

EFFECTIVE DATE : TENTATIVE

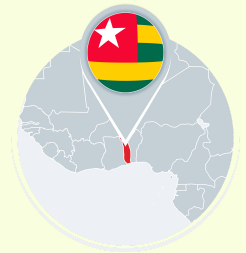
The Amended Act aims to facilitate agreements between employers and employees regarding Work-from-Home Arrangements

Togo

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Minimum wage in Togo for 2023 is set at CFA52, 500 per month.



Trinidad and Tobago

INCREMENT OF PERSONAL INCOME TAX ALLOWANCE

EFFECTIVE DATE : JANUARY 1, 2023

The Personal Income Tax Allowance is increased to TTD 90,000.



Turkey

INCOME TAX UPDATES FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

- Income Tax Exemptions are made for the employees regarding:
- Meals served or cash allowances provided to service personnel up to 110 Turkish lira per day.
- Employers will have to withhold income tax as per the new income tax brackets and corresponding rates.



INCREASE IN MONTHLY MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The monthly minimum wage of employees in Turkey will rise by 55% to 8,506.80 lira.

SOCIAL SECURITY UPDATES FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

- SSI share will be not deducted from the part of monthly earnings of the employee, which exceeds 75,060.00 TRY.
- SSI Child Allowance Exemption is TRY 200.16
- SSI Family Allowance Exemption is TRY 1,000.86
- Private Insurance + Pension ER Exemption Amounts for SSI Base is TRY 3,002.40

SEVERANCE PAYMENT FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

Employees are entitled to the severance pay in case of termination of the employment contract and the upper limit for a six-month basis is 19,982.83 TL.

NEW RETIREMENT CONDITIONS

EFFECTIVE DATE : MARCH 3, 2023

The employees qualifying with the new retirement requirements shall have the right to end their employment contracts due to retirement and earn severance payment. Employees who were insured before 8 September 1999 (including this date) and who have completed the insurance period with the number of premium days but are still waiting for the completion of the age requirement will be able to benefit from the regulation.



Turkmenistan

INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The minimum wage increased 10% on 1 January 2023 from TMT1, 050.00 to TMT1, 160.00 per month.

UAE

UNEMPLOYMENT INSURANCE SCHEME 2023

EFFECTIVE DATE : JANUARY 1, 2023

The Unemployment Insurance Scheme will provide terminated employees with sixty percents (60%) of their basic salary for a period of up to three months, to a maximum value of AED 20,000.

If an employee fails to register for unemployment insurance, the above-mentioned penalty will be imposed.

CONVERSION OF INDEFINITE TERM EMPLOYMENT CONTRACT TO FIXED TERM EMPLOYMENT CONTRACT

EFFECTIVE DATE : FEBRUARY 1, 2023

The extension of Grace Period for Employers to Transition to Fixed-term Contracts allows employer's additional time till December 31, 2023, to convert existing employees' unlimited-term contracts to fixed-term contracts.

United Kingdom

ADDITIONAL BANK HOLIDAY ANNOUNCED FOR UK

EFFECTIVE DATE : MAY 8, 2023

The U.K. Prime Minister has announced an additional bank holiday on May 8, 2023, to mark the coronation of His Majesty King Charles III.



NATIONAL MINIMUM WAGE FOR 2023 INCREASED

EFFECTIVE DATE : APRIL 1, 2023

National Minimum wage and National Living Wage increased in UK from April 2023 to March 2024.

They are:

- Aged 23 & over - £10.42,
- Aged 21 to 22 - £10.18,
- Aged 18 to 20 - £7.49,
- Aged under 18 - £5.28,
- Apprentice - £5.28

STATUTORY LEAVE PAYMENT FOR 2023

EFFECTIVE DATE : APRIL 2, 2023

Statutory Maternity, Paternity, Adoption, Shared Parental and Parental Bereavement Pay increased to £172.48.

The Statutory Sick Pay rate increases to £109.40 per week.

TAX RATES AND THRESHOLDS FOR EMPLOYERS 2023 TO 2024

EFFECTIVE DATE : APRIL 6, 2023

Changes in employer rates and thresholds for the fiscal year 2023-24.

The standard employee personal allowance for the 2023 to 2024 tax year is: £242 per week, £1,048 per month and £12,570 per year

RIGHT TO WORK CHECKS GUIDANCE CHANGES

EFFECTIVE DATE : FEBRUARY 28, 2023

The Home Office has updated the Employer's Guidance on Right to Work Checks with clarifications on eVisa and BRPs checks, ID Service Providers, and documents for certain status holders.

Identity Service Providers cannot provide manual checks of physical documents or checks via online services, so companies must conduct their checks.



Uruguay

INCREASE IN NATIONAL MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023



The national minimum wage will rise by 9% to 21,106 pesos.

United States of America

INCREASE IN MAXIMUM TAXABLE EARNINGS SUBJECT TO THE SOCIAL SECURITY TAX

EFFECTIVE DATE : JANUARY 1, 2023

Previously, the 6.20% social security tax was deducted from an employee's salary up to a maximum of \$147,000 annually. Starting January 1, 2023, Social Security tax can be deducted from an employee's paycheck up to a maximum of \$160,200 annually.

ALABAMA - SECOND QUARTER INTEREST RATE FOR TAX UNDERPAYMENTS, OVERPAYMENTS

EFFECTIVE DATE : APRIL 1, 2023

The second quarter's interest rate, according to the Alabama Department of Revenue (DOR), will be 7%.

ALASKA - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The Alaska minimum wage increased from \$10.34 to \$10.85 in 2023.

ALASKA - UNEMPLOYMENT INSURANCE TAX RATES 2023

EFFECTIVE DATE : JANUARY 1, 2023

The employee rate for 2023 should be 0.51%, and employer rates range from 1% to 5.4%. The taxable wage base should be \$47,100.



ALBUQUERQUE (CITY IN NEW MEXICO) - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The Albuquerque minimum wage has increased to \$12.00 per hour.

ARIZONA - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The Arizona minimum wage has increased to \$13.85 per hour.

ARIZONA - ARIZONA'S NEW TAX RATES-2023

EFFECTIVE DATE : JANUARY 1, 2023

Starting with the 2023 tax year, the state should apply a flat 2.5% tax, which must impact 2024 tax returns.

The tax rate for new employers remains 2% for 2023.

Arizona's 2023 unemployment-taxable wage base is \$8,000, up from \$7,000 in 2022.

ARKANSAS - UNEMPLOYMENT INSURANCE TAX RATES 2023

EFFECTIVE DATE : JANUARY 1, 2023

The unemployment-taxable wage base should be \$7,000, down from \$10,000 in 2022.

For the calendar year 2023, an Arkansas new employer would pay a new employer rate of 3.1%.



CALIFORNIA - LABOR AND EMPLOYMENT UPDATE FOR CALIFORNIA EMPLOYMENT 2023

EFFECTIVE DATE :

- MINIMUM WAGE 2023 - **JANUARY 1, 2023**
- BEREAVEMENT LEAVE IN 2023 - **JANUARY 1, 2023**
- EMERGENCY CONDITION - **JANUARY 8, 2023**
- FAMILY RIGHTS ACT LEAVE 2023 - **JANUARY 1, 2023**

Minimum Wage: Starting January 1, 2023, the minimum wage will be \$15.50 per hour for employers with 25 or fewer employees and for employers with 26 or more employees it will be the same.

Bereavement Leave: On January 1, 2023, a new law has come into force (AB 1949), allowing employees to take up to five days of unpaid bereavement leave in the event of a family member's death.

Emergency Condition: Bill prohibits retaliation against employees who refuse to come to work during an "emergency condition" if the employee "has a reasonable belief that the workplace or workplace is unsafe."

Family Rights Act Leave 2023: The California Family Rights Act (CFRA) was amended on January 1, 2023 to allow employees to take protective leave to care for a "designated person" with a serious medical condition (blood or whose connection to the employee amounts to a family relationship).

CALIFORNIA - EMPLOYMENT LAW CHANGES FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

Employers must provide access to the pay scale for the position to job candidates who request it under the Pay Transparency and Updating Reporting Regulations.

To the California Civil Rights Department must also be submitted a wage data report (formerly known as the California Department of Fair Employment and Housing).

Under the California Family Rights Act (CFRA) required that employers with five or more employees provide qualified employees with up to 12 work weeks of unpaid leave each year for family care and/or medical reasons from January 1, 2023.



CALIFORNIA - WAIVER OF PAYROLL TAX PENALTY 2023

EFFECTIVE DATE : MARCH 10, 2023

Employers should submit a waiver request through e-Services for Business or in writing.

The California Employment Development Department (EDD) started to take action to lessen the impact on companies that did business with the Bank by waiving any penalties for late payroll taxes.

DELAWARE - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The Delaware minimum wage has revised to \$11.75 per hour.

ILLINOIS - EXPANDED BEREAVEMENT LEAVE RIGHTS

EFFECTIVE DATE : JANUARY 1, 2023

The Family Bereavement Leave Act, effect on January 1, 2023, expands workers unpaid leave rights statewide.

The Family Bereavement Leave Act provides eligible employees up to two weeks or ten days of unpaid leave for events related to pregnancy, adoption, surrogacy and bereavement.

Employers may require appropriate documentation to prove that the employee, the employee's spouse, domestic partner, or the employee's representative has experienced qualifies for leave.

ILLINOIS - LABOR AND EMPLOYMENT LAW AMENDED 2023

EFFECTIVE DATE : JANUARY 1, 2023

Minimum Wage Increased to \$13 an hour on January 1, 2023.

The Employee Sick Leave Act ("ESLA") is amended by this public act to state that ESLA rights are the minimum standard in a collective bargaining agreement.



MAINE - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The minimum wage increases from \$12.75 to \$13.80 per hour.

MAINE - PAID LEAVE POLICY 2023

EFFECTIVE DATE : JANUARY 1, 2023

On or before the employee's next regularly scheduled pay day following the termination of employment, the employee shall receive payment of all unused paid vacation time that has accrued as of January1, 2023.

Public employers or those with less than 11 employees are not applicable for this law.

MARYLAND - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Maryland's minimum wage is set to reach \$13.25 on January 1, 2023 and \$14.00 on January 1, 2024.

MASSACHUSETTS - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The Massachusetts minimum wage has increased to \$15.00 per hour.



MASSACHUSETTS - MAXIMUM BENEFIT AMOUNT AND CONTRIBUTION RATE CHANGES 2023

EFFECTIVE DATE : JANUARY 1, 2023

The maximum weekly benefit that an employee is entitled to under the Paid Family & Medical Leave 2023 (PFML) program as of January 2023 is \$1,129.82.

Employers are required to make family and medical leave contributions to the Department of Family and Medical Leave on behalf of their covered employees (DFML).

Employers must deduct PFML contributions from employees' paychecks. Employers only need to send an employer contribution if they have 25 or more insured employees.

MASSACHUSETTS - PAID FAMILY AND MEDICAL LEAVE (PFML) 2023

EFFECTIVE DATE : JANUARY 1, 2023

Paid Family and Medical Leave (PFML) 2023 is a program in Massachusetts that allows workers to take up to 26 weeks of paid time off from work for personal, family, or healthrelated reasons.

The federal Family and Medical Leave Act (FMLA) and Massachusetts' Paid Family and Medical Leave Act (PFML) are independent legislation that covers similar situations. PFML apply to all employers, even those that are excluded from the FMLA.

MICHIGAN - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The minimum wage increased from \$9.87 to \$10.10 per hour.

MONTANA - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Montana's minimum wage increased from \$9.20 to \$9.95 per hour.



NEBRASKA - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Nebraska has increased the state minimum wage from \$9.00 to \$10.50 per hour.

NEW HAMPSHIRE - NEW PAID FAMILY AND MEDICAL LEAVE 2023

EFFECTIVE DATE : JANUARY 1, 2023

The New Hampshire Paid Family and Medical Leave (NH PFML) Plan, provides New Hampshire workers 60% wage replacement with up to six weeks of pay replacement for personal or family reasons if they take time off from work.

NEW JERSEY - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The state's minimum wage in New Jersey will rise by \$1.13 to \$14.13 per hour for the majority of workers.

NEW JERSEY - NEW BENEFIT RATES FOR 2023 (NJDOL)

EFFECTIVE DATE : JANUARY 1, 2023

New Jersey Department of Labor and Workforce Development, the maximum benefit rates and the taxable wage basis for workers' compensation, temporary disability insurance, family leave insurance, and unemployment insurance have changed as of January 1, 2023. (NJDOL).

The maximum weekly payout for new recipients of unemployment insurance increased in the New Year 2023 from \$804 to \$830.

The maximum weekly payout for claims under the state plan's Temporary Disability and Family Leave Insurance climbed to \$1,025 from \$993, the maximum weekly benefit for new Workers' Compensation claims increased to \$1,099 from \$1,065 as well.



NEW YORK - DIGITAL LABOR LAW POSTINGS LAW

EFFECTIVE DATE : DECEMBER 16, 2022

The law requires that copies of certain documents that are normally physically posted in the workplace be made available to employees through email or the employer's website.

Make these mandatory documents available online as digital files.

Notify employees of the availability of these documents online.

NEW YORK - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The New York state minimum wage has been increased from \$13.20 to \$14.20 an hour for New York residents.

Consists of workers outside of New York City, Long Island, and Westchester where the minimum wage is \$15/hour and will continue to be.

NEW YORK - NEW YORK PAID FAMILY LEAVE UPDATES FOR 2023 (INCLUDING SIBLINGS)

EFFECTIVE DATE : JANUARY 1, 2023

Siblings with serious health conditions, added to the list of family members eligible for the New York paid family leave in 2023. These family members may reside elsewhere in the United States or even outside of New York State.

Employees should get in touch with the insurer to learn when sibling care is covered by their employer's Paid Family Leave policy.

The paid family leave program in New York offers qualified workers up to 12 weeks of paid time off with their jobs protected for family obligations.

The paid family benefit is \$1,131.08 per week in New York.



NEW YORK - FULLY FUNDED BY EMPLOYEES (CONTRIBUTION AND BENEFITS) FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

New York State Paid Family Leave is insurance that employees can fund through payroll deductions. Despite the fact that benefits have been expanded this year to include more family members (including siblings), the contribution rate has decreased.

In 2023, employees should contribute 0.455% of their gross wages per pay period. The maximum annual contribution for 2023 is \$399.43.

OHIO - MINIMUM WAGE INCREASED 2023

EFFECTIVE DATE : JANUARY 1, 2023

The Ohio minimum wage has increased to \$10.10 per hour.

OREGON - NEW FAMILY AND MEDICAL PAID LEAVE

EFFECTIVE DATE : JANUARY 1, 2023

Oregon Paid Time Off is a new program that employers and employees must pay for. From January 1, 2023, the employer must contribute 40% and the employee 60% of the contribution rate.

More than 25 employees also contribute to the new plan. Employers with fewer than 25 employees are not required to contribute, but must collect and share employee contributions.

From 1 January 2023, employees should require to take a small wage deduction.

OREGON - REQUIRED WORKSITE POSTERS

EFFECTIVE DATE : VALID FROM JULY 1, 2022, TO JUNE 30, 2023

Employers must post these notices in a clearly visible place where employees can regularly see them. Employers with more than one work location are generally required to display these posters at each worksite.



RHODE ISLAND - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

Rhode Island's minimum wage increases from \$11.50 to \$15 over a four-year period.

RHODE ISLAND - TAX RATES FOR UNEMPLOYMENT INSURANCE AND TEMPORARY DISABILITY INSURANCE-2023

EFFECTIVE DATE : JANUARY 1, 2023

- As of January 1, 2023, Schedule G stipulates Unemployment Insurance Tax Rates that range from 1.1 percent to 9.7 percent.
- 2023 UI Taxable Wage Base for most companies should be \$28,200, with a top/highest tax rate of \$29,700.
- By 2023, the TDI taxable wage base (Temporary Disability Insurance) should be \$84,000 from \$81,500 level which was in 2022

SAN FRANCISCO - MILITARY LEAVE PAY PROTECTION ACT (MLPPA)

EFFECTIVE DATE : FEBRUARY 19, 2023

Under MLPPA law, employers with 100 or more workers will be required to provide workers with up to a 30-days pay bonus while they are on a qualifying military leave.

SAN FRANCISCO - PUBLIC HEALTH EMERGENCY LEAVE ORDINANCE (PHELO)

EFFECTIVE DATE : OCTOBER 1, 2022

Public Health Emergency leave is available to 100 or more employees and must provide up to 80 hours of paid Public Health Emergency Leave (PHEL) to each employee working in San Francisco.

Employees can use PHEL, if the employee is unable to work for any of the mentioned reasons; like Order or Guideline, Advice from Health Care Provide, Symptoms, Caring for a Family Member, School Closure or Unavailable Care Provider and Air Quality Emergency.



VERMONT - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The State's minimum wage increases from the current \$12.55 per hour to \$13.18 per hour on January 1, 2023.

VIRGINIA - INCREASE IN MINIMUM WAGE

EFFECTIVE DATE : JANUARY 1, 2023

The Virginia minimum wage has increased to \$12.00 per hour.

WASHINGTON - PAID FAMILY AND MEDICAL LEAVE PREMIUMS INCREASED FOR 2023

EFFECTIVE DATE : JANUARY 1, 2023

- Washington Paid Family & Medical Leave premiums increased for 2023.
- Started from January 1, 2023, the overall premium rate should be 0.8%
- Employers should pay 27.24% of the total premium and employees must pay 72.76% - a ratio similar to 2022.
- As of July 1, 2023, companies will begin collecting WA Cares premiums from workers in the same manner as they do for Paid Leave.

