

Year in review and 2023 preview: top trends for global employers

December 14, 2022



Agenda

Top Trends for Global Employers

- 1. Permanent impacts of COVID-19 come into focus
- 2. Regulators catch up to remote and hybrid working
- 3. Focus on work-life balance and employee well-being
- 4. Equality, pay equity and harassment still front and center
- 5. Continued demands for transparency and progress on ESG goals
- 6. More worker protections
- 7. New risks related to workplace technologies
- 8. Rising litigation risks, including class actions
- 9. Whistleblower protections take root
- 10. Contraction and expansion amid continuing uncertainty



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Poll: What are the most pressing employment legal issues for your company?

COVID-19/ return to work Hybrid working/ remote work RIFs/costsaving measures ESG (environmental, social, governance)

Global expansion

Equality, discrimination, harassment, gender pay

Whistleblowing/investigations

Talent issues/ hiring/noncompetes

Al/new technologies

M&A and business transformation

1. Permanent impacts of COVID-19 come into focus

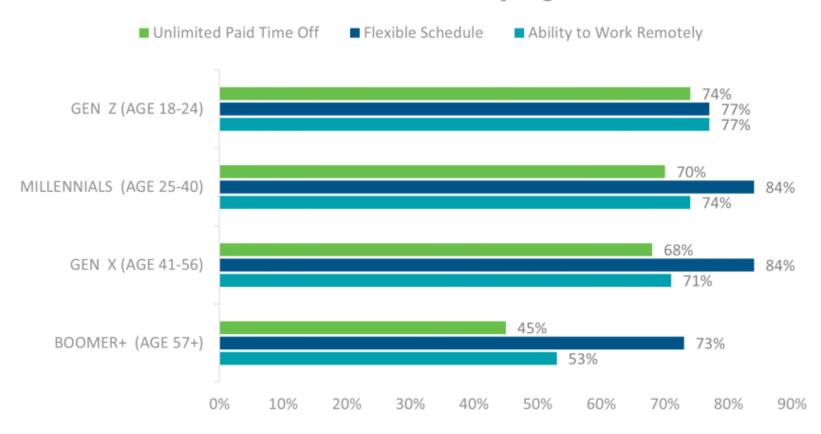
COVID-19 impacts

- Easing of COVID-19 measures, but challenges remain
 - Ongoing health and safety obligations (eg, UK Living with COVID-19 Government Guidance)
 - Vulnerable employees
 - Long-haul COVID-19
 - Leave and accommodation issues
- Changes in how and where people want to work and expectations
 - Flexibility and remote and hybrid work
 - Purpose and work-life balance
 - Health and wellness

2. Regulators catch up to remote and hybrid working

Demand for remote work continues

Desired Benefits by Age



Source: The Harris Poll, As Reported in Fortune (Feb. 2022)

Key issues to consider

- Immigration
- Tax (permanent establishment)
- Policies, contracts and agreements
- Notice, consultation and consent
- Choice of law
- Hours and place of work and flexibility
- Health and safety and risk assessments
- Equipment and services
- Travel and expenses

- Compensation, benefits and equity
- Information security and data protection
- Restrictive covenants
- Time and attendance management
- Supervision and performance management
- Ending arrangements

New requirements for remote and hybrid working

New and upcoming requirements include:



New and upcoming laws in the Americas include:

Argentina	The Ministry of Labour created a new Telework Register under the terms of s18 of Law 27,555. Employers with remote workers/teleworkers will have to register with the Telework Register and report for each employee.
Brazil	Law No 14,442/22 (in effect from September 5, 2022) clarifies that remote working includes remote work on a hybrid, regular, permanent or casual basis; requires employers to track hours of remote workers and make overtime payments; provides that the teleworking regime applies to interns and apprentices on the same basis as regular employees; confirms that remote work/telework conditions must be formally adjusted in the employment agreement; and clarifies the use of meal allowances.
Colombia	In July 2022, the Ministry of Labour enacted Decree 1227, which includes some alternatives to make remote working more flexible and compliant. For example, the parties can now reach an agreement as to whether an employee will be responsible for costs incurred while working remotely and the reversibility of teleworking.
Mexico	The Ministry of Labor and Social Welfare prepared a draft of the Mexican Official Standard called PROY-NOM-037-STPS-2022, which establishes risk prevention measures for teleworking.
Peru	On September 11, 2022, a new Telework Law was enacted establishing the right to digital disconnection, economic compensation for providing personal means for teleworking (such as laptop, internet or electricity), the minimum content of telework agreements, and other changes. The law applies to telework within Peruvian territory and abroad.

New and upcoming laws in APAC include:

Australia	A draft bill proposes to implement a wide-range of workplace relations changes to address enterprise bargaining, job security, gender equity, compliance and enforcement, workplace conditions and protections and workplace relations institutions. The draft bill includes a proposal to expand situations where employees can request flexible work arrangements to include where employees are experiencing family and domestic violence.
India	In July 2022, the Special Economic Zones (Amendment) Rules introduced Rule 43A allowing <i>IT-ITeS</i> entities operating in Special Economic Zones to permit employees (including contractual employees) to work from home or any place outside SEZ. At any given point of time the number of employees WFH should not exceed 50% of total number of employees, including contractual employees.

New and upcoming laws in EMEA include:

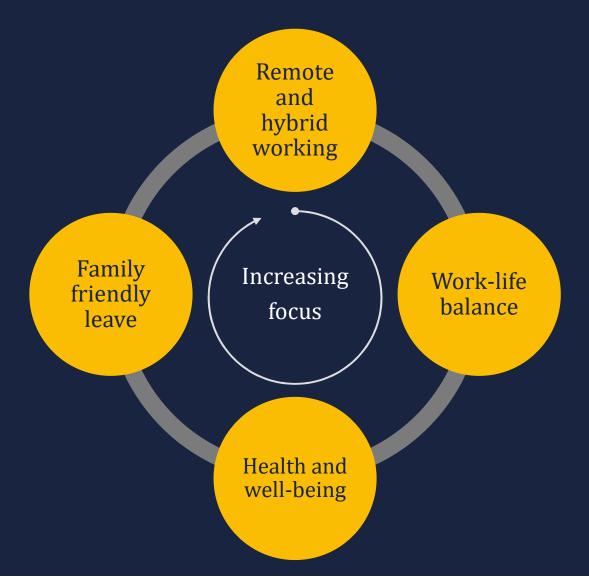
Czech Republic	An expected amendment to the Labour Code may bring significant changes to various areas, including remote working.
Hungary	In June, the Labour Code was amended to introduce hybrid working. As a result, the previous regime, where an employee's work pattern was either entirely office based, or wholly involved remote working, has been softened. The relevant laws now set a limited number of rules, leaving the parties in charge of agreeing the details of the hybrid working model, including cost reimbursement.
Ireland	In a recent announcement, the Minister for Enterprise, Trade and Employment outlined that the right to request remote working legislation is to be fast-tracked by way of integrating it into the Work Life Balance and Miscellaneous Provisions Bill 2022, which could be enacted by the end of this year.
Italy	A reform of Law 81/2017 on remote working, which was announced several times by the previous government but has not yet been implemented, is expected in 2023.
Norway	Regulations surrounding remote working have been reformed to strengthen employee rights related to discrimination, leave of absence, working hours, protection against violence and threats, and rights to bring cases before the Dispute Resolution Board. In addition, the Norwegian Labour Inspection Authority has been given the power to ensure that employers are compliant with the rules.
Netherlands	The Lower House passed the 'Work where you want' Act, but it is still under debate in the Senate. It is therefore not yet certain if, and when, this legislation will enter into force.
Poland	On December 1, 2022, the Sejm (the lower house of the Polish Parliament) passed new legislation on remote work which would modify the Labour Code and impose new obligations on employers.
Portugal	Law no. 83/2021 amended the telework regime and brought into effect a new framework on the general duties applying to employers and the reimbursement of expenses. The law also established a duty to refrain from contacting employees during rest periods.

In focus: teleworking in Brazil

3. Focus on work-life balance and employee well-being



Flexibility, work-life balance and employee well-being



EU Directive on Work-Life Balance

- Key changes include:
 - Introduction of ten working days of paid paternity leave for fathers
 - Requirement that two of the four months of parental leave are paid and non-transferable between parents
 - Introduction of 5 days of unpaid carers' leave for providing personal care/support to a relative and
 - Extension of the right to request **flexible working arrangements** to carers and working parents of children up to eight years old
- Due to be implemented by August 2, 2022, but many countries (eg, Croatia, France, Spain, Hungary) missed the deadline
- Some Member States' national legislation already has conditions that are equivalent to or more generous than those in the Directive

In focus: EU Directive on Work-Life Balance

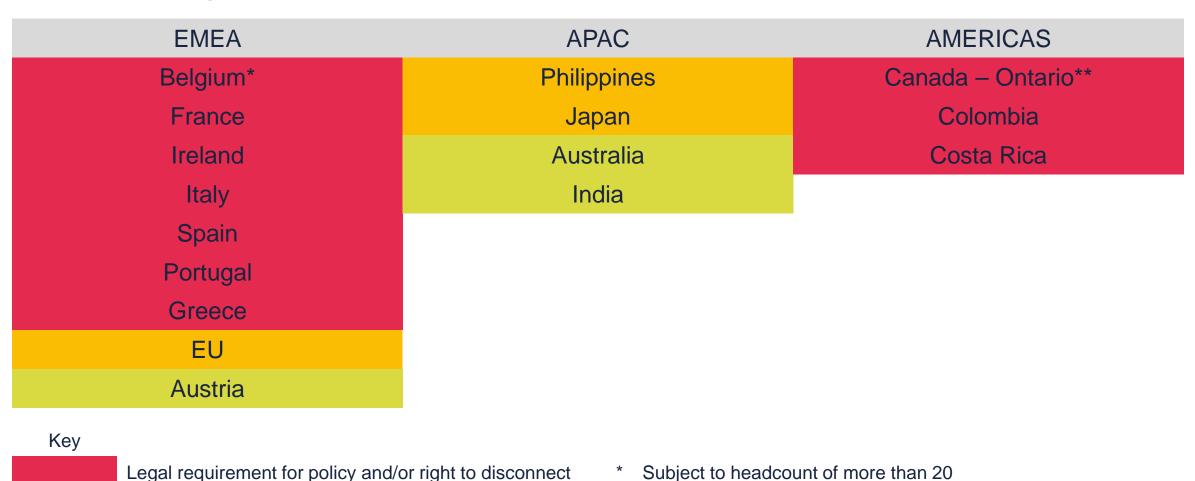
Netherlands implementation

Right to disconnect

New and upcoming requirements include:

Potential requirement

Being discussed



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Subject to headcount of 20 or more

In focus: Right to Disconnect in Ontario

Other work-life balance developments

- Campaign to address overworking China
- Reduce normal working week hours Chile
- 4-day work week *eg*, Belgium, Portugal

Trends

Laws protecting caregivers and addressing challenges unique to women

Improved parental and family leave

Protections for pregnant and breastfeeding employees (eg, lactation rooms, protections against termination)

Expanded leave rights (*eg*, sick, bereavement, domestic violence)

Increasing PTO and holidays

Flexible working

Recent and upcoming laws in the Americas include:

Argentina	As of March 23, 2023, employers are mandated to provide maternity and daycare spaces for children between 45 days and three years old who are under the care of employees during working hours.
Brazil	Law No. 14,457/2022 (effective Sept. 22, 2022) adopts various measures to support parenthood such as early childhood day care reimbursement, more flexible work regimes, support for the return of women after maternity leave, the qualification of women in strategic areas for professional advancement, guarantee of equal pay, and measures to prevent and combat sexual harassment and other forms of violence at work.
Canada	As a result of the recent amendments to the Labour Code made through Bill C-3 and amended by Bill C-19, federally regulated employers to which Part III of the Code applies will be required to provide certain employees with up to ten days of paid medical leave. The legislated amendments also made changes to the personal leave provisions.
Mexico	On 3 November 2022, the Mexican Senate approved the 'Decent Vacations" initiative, promoted by the Boards of Directors of the United Commissions of Labor and Social Welfare and of Legislative Studies. The initiative modifies the Federal Labor Law to increase annual leave from 6 to 12 days for the first year of work, and to increase it by 2 days every year thereafter. Starting from the 6th work anniversary, every 5 years the annual leave will be increased by 2 days.
Peru	 Special protection against dismissal which was in place for pregnant employees and women who are breastfeeding (until one year after the birth of a child) has been extended to employees who are in their probationary period as well as part-time employees. New paid leave of two days for employees who need to undergo annual oncological preventive examinations. New requirements for lactation rooms, which are mandatory for companies that employ 20 or more women between 15 and 49 years old. If the employer does not have the minimum surface area (7.5 square meters) for the lactation room, it is possible to share a room with a neighboring company. New mandatory national holidays to be held on 6 October and 9 December.
United States	Numerous states and cities enacted new leave laws in 2022. New leave laws, programs and/or amendments will take effect starting January 1, 2023, in various states (eg, California, Colorado, Delaware, Illinois, Maryland, New York).

Recent and upcoming laws in EMEA include:

EU	Directive on Work-Life Balance
Austria	A proposal to amend the law in order to introduce a rehabilitation leave of absence is pending. The rehabilitation leave of absence would offer an employee a maximum of four weeks paid leave in order to assist a sick child with their recovery.
Denmark	In 2022, the Danish Parliament adopted an amendment to the Danish Maternity Act to offer greater flexibility and a more equal division of maternity/paternity leave. Following the birth of the child, each parent is entitled to 24 weeks of leave with maternity benefits (with 11 weeks earmarked for the mother or father/co-parent that may not be transferred between the parents). The new rules impact children born on or after August 2, 2022. In addition, from January 1, 2024, new rules for solo parents and LGBT+ families will enter into force. Solo parents are entitled to 22 additional weeks of leave with maternity benefits. A part of the leave may be transferred to a close family member. Under the new rules, it is also possible for the child's legal parents to transfer a part of the leave to the child's social parents.
Finland	In August 2022, the Family Leave Reform entered into force. The Reform removed the existing maternity and paternity leave provisions, and introduced a new pregnancy leave and reformed parental leave. The new rules in the Health Insurance Act recognize equally all kinds of family situations, including those involving diverse families and various forms of entrepreneurship and self-employment. Pregnancy allowance is paid for 40 working days and parental allowance for a total of 320 working days. If a child has two parents, the parental leave days are divided equally between both parents. A parent may transfer up to 63 of parental allowance days for the benefit of someone else.

Recent and upcoming laws in EMEA include:

Ireland	 The Sick Leave Act 2022 provides Ireland's first statutory sick pay scheme. Statutory sick pay will be introduced on a graduated basis with an entitlement of 3 days paid sick leave from 2023 (with increases through 206). Employers must keep a record of any statutory sick leave taken by employees for a period of 4 years. The Work-Life Balance and Miscellaneous Provisions Bill is due to be commenced in 2023. This will transpose the EU Work Life Balance Directive into Irish law and provide additional statutory entitlements to parents and carers, including: a right to request flexible working arrangements for caring purposes; a right to leave for medical care purposes, both for employees with children up to age 12 and carers; and extension of the current entitlement to breastfeeding breaks from six months to two years; paid leave for victims of domestic violence.
Netherlands	From August 2022, parental leave is (partially) paid instead of unpaid. For the first 9 weeks of parental leave, employees will be eligible to receive 70% of their salary (capped at 70% of the maximum daily wage) which will be paid by way of a government benefit (via the employer) during a child's first year. The remaining 17 weeks of parental leave will remain unpaid.
Portugal	Law no. 1/2022, extended the number of days of justified absence due to the death of a child.
Romania	Changes to legislation regulating parental leave and legislation address public holidays, including new public holidays, are expected.
Sweden	As of 18 October 2022, Socialdemokraterna has been succeeded by a new government in Sweden. The platform provides for initiatives aimed at increasing possibilities to combine working and family life but does not provide any specifics.
UAE	The new UAE Labour Law introduced changes to employee leave entitlements, among other changes. The UAE also implemented a Monday – Friday work week for its public sector, a move that was followed by most of the private sector.
UK	In 2023, a range of employment law reforms first floated in 2019, may finally see some progress, particularly as the government has declared its backing for Private Members' Bills on issues such as neonatal leave and pay and enhanced redundancy protections for pregnant women and new parents.

Recent and upcoming laws in APAC include:

Australia	 From February 1, 2023 (or August 1, 2023, for small business employers), all employees, including case and part-time employees, are entitled to 10 days paid family and domestic violence leave per year. There has been an increased focus on employers' obligations with respect to employee mental health with changes made to the model work health and safety (WHS) laws, New South Wales' WHS laws, and foreshadowed changes to Victoria's WHS laws, which have introduced a positive obligation on employers to address psychosocial hazards in the workplace. Expected reforms in 2023 include increasing federally-funded paid parental leave from 18 weeks for the primary caregiver and two weeks for the other parent to 26 weeks (to be shared between both parents). These changes are expected to be gradually introduced between 2024 and 2026.
Japan	 In 2022, reforms expanded eligibility for childcare and family care leave to fixed-term employees who have served the company for less than one year, and introduced a new type of childcare leave for fathers. Requirements for employers to support female employees to play a more active role in the workplace were strengthened. Employers with 101 or more (previously 301 or more) employees are required to prepare and submit action plans. From April 2023, companies of a certain size will be required to disclose the data relating to employees' use of the childcare leave system (details will be decided by the Ministry of Health, Labor and Welfare's ordinance)
Thailand	Additional protective measures were introduced in a proposed bill to amend Thailand's Labour Protection Act. Among other changes, the proposed bill seeks to solidify the rights of employees, requiring employment to be on a monthly basis, a reduction in maximum working hours to 40 hours per week, an increase in holiday entitlements, and additional protections for new parents (including an increase in paid maternity and paternity cover).

4. Equality, pay equity and harassment still front and center

Towards greater equality



Discrimination and harassment

Trends

Focus on prevention and elimination of harassment in the workplace (eg, Australia, South Africa, China, Vietnam)

Extend period to bring claims (eg, New Zealand)

New damages and increasing penalties (eg, Denmark)

Expand coverage and protections (*eg*, South Africa)

New government enforcement and oversight (eg, Australia)

Limits on the use of non-disclosure agreements (eg, US federal, California, Washington)

Bans on mandatory arbitration of sexual assault and harassment claims (eg, US federal)

Focus on power harassment and/or bullying (eg, Japan)

In focus: Developments in South Africa

Pay transparency

The existing landscape for gender pay reporting

Mandatory gender pay gap reporting					
EMEA		AsiaPac		Americas	
Austria		Australia		Canada	
Belgium		India		United States	
Denmark		Israel			
Finland		Japan			
France					
Germany					
Ireland					
Italy					
Norway					
Portugal					
South Africa					
Spain					
Sweden					
UK				= legal sanctions for non-compliance	

No mandatory gender pay gap reporting requirements			
EMEA	AsiaPac	Americas	
Czech Republic	China	Brazil	
Hungary	Hong Kong	Chile	
Luxembourg	Philippines	Colombia	
Netherlands	Singapore	Mexico	
Poland	New Zealand		
Romania			
UAE			

Pay transparency

New and upcoming reporting requirements

EU	In April 2022, the EU Parliament decided to enter into negotiations with Member States with respect to the EU Equal Pay and Pay Transparency Directive under which (i) employees shall have the right to access pay information (broken down by sex) and (ii) employers with at least 50 employees will be required to report on gender pay gaps.
Ireland	Employers with 250+ employees are required to report on the hourly gender pay gap of employees from December 2022 (150+ employees in 2 years; 50+ employees in 3 years).
Israel	As of June 2022, employers with more than 518 employees and certain other employers must report the categories according to the types of employees: position and employee rank, with average pay in each of these categories divided by gender, and by full-time vs. part-time within each category. Additionally, employers must report the total number of employees by gender who are below the average.
France	2022 is a transitional period where companies had until 1 September 2022 to communicate improvement targets and corrective measures to the Social and Economic Committee.
Japan	A new framework policy plan requires companies to increase the transparency of their gender wage gap by: (a) disclosing the wage gap on companies' websites or similar; and (b) disclosing the wage gap in annual securities reports.
UK	The Government confirmed that ethnicity pay gap reporting will remain a voluntary obligation. It also indicated that it plans to ease reporting requirements for businesses, making them mandatory for businesses employing 500+ employees only.

Proposed EU Pay Transparency Directive

- In March 2021 EU Commission proposed a new Directive on pay transparency to strengthen equal pay rights
- Key measures:
 - Employers must provide information about initial pay level / range in the job advert or before the job interview
 - Salary history ban
 - Employers must make easily accessible a description of criteria used to define pay and career progression
 - Workers have the right to request information on their individual pay level and average pay levels, broken down by sex
 - Employers must inform all workers, on an annual basis, of their right to receive this information
 - Confidentiality clauses in contracts cannot prohibit disclosure of pay information to enforce equal pay rights
 - Employers with 250+ employees (in the Member State) are required to report publicly on the gender pay gap
 - Where pay reporting reveals a gender pay gap of at least 5% in any category of workers doing the same work or work of equal value, and where the employer cannot justify the gap on objective gender-neutral factors, employers must carry out a pay assessment in cooperation with workers' representatives (or with designated workers, if no representatives exist)
 - Where differences in pay cannot be justified by objective factors, the employer must take remedial measures
 - Effective enforcement mechanisms must be put in place, including the right to (uncapped) compensation for equal pay infringements, that includes full recovery of back pay and related bonuses and compensation for lost opportunities and "moral prejudice"

In focus: salary posting laws in the US

Pay equity: towards greater transparency

Benefits v. challenges of pay transparency

Benefits



- Pay equity for employees
- Market reputation no naming and shaming
- Avoid financial sanctions
- Opportunity for accreditation
- Readiness for new laws on the horizon

Challenges



- May highlight local and global pay inequities and lead to:
 - equal pay claims based on comparators in both local or other jurisdictions
 - industrial unrest e.g. strikes
- Pay audits may be disclosable in litigation unless privilege applies

5. Continued demands for transparency and progress on ESG goals

Environmental, social and governance (ESG)

Trends

Board, management and workforce diversity

Pay equity

Human rights and supply chain integrity

Climate risk

Enhanced reporting

ESG reporting

EU Corporate Sustainability Reporting Directive (CSRD)

- On 28 November 2022, the European Council gave its final approval to the CSRD.
- Who does the CSRD apply to?
 - All large companies meeting certain balance sheet/turnover/employee thresholds, whether listed or not;
 - SMEs with securities listed on an EU regulated market, except micro entities (although an opt out option may be available for listed SMEs during a transitional period, exempting them from the application of the CSRD until 2028); and
 - Non-EU companies, if they generate a net turnover of EUR 150 million in the EU and have at least one subsidiary/branch in the EU exceeding certain thresholds.
- When will the new rules apply?
 - The rules will be applied in 4 stages:
 - For the financial year 2024, reporting in 2025 will be for companies already subject to the Non-Financial Reporting Directive (NFRD).
 - For the financial year 2025, reporting in 2026 will be for large companies not currently subject to the NFRD.
 - For the financial year 2026, reporting in 2027 will be for listed SMEs, small and non-complex credit institutions, and captive insurance undertakings.
 - For the financial year 2028, reporting in 2029 for non-EU enterprises with a net turnover of 150 million+ in the EU, if they have at least one subsidiary in the EU.

D&I remains a high priority

Trends

- D&I is a key focus of the "S" in ESG metrics
 - Board and workforce diversity
 - EU: Proposed Directive on Gender Balance on Corporate Boards (approved by the European Council on October 17, 2022)
 - US:
 - California's board diversity laws struck down (on appeal)
 - SEC board diversity disclosure rule (litigation ongoing)
 - Netherlands quota for female members in leadership positions in large companies
 - South Africa Employment Equity Act 1998 (EEA)
- Workforce reporting
- Increasing transparency and measurement of progress
- Shift in focus towards belonging

6. More worker protections

Wage and hour, gig workers, mobility and more

Worker protections

Trends

Increasing risk of misclassification of independent contractors

Focus on protections for gig and "employee-like" forms of work (eg, Ontario, US)

Increases to minimum wage and/or overtime allowances (eg, EU, US, Netherlands, Poland, Portugal, Thailand, Peru)

Reform of rules regarding engaging contractors and labour outsourcing (eg, Australia, Peru, Colombia)

Increasing wage and hour risk (eg, US, Thailand, Israel)

In focus: new labour law in UAE

EU Directive on Transparent and Predictable Working

- EU Member States required to transpose new rules into their national legislation by August 2022
- Requirements include:
 - Workers have the right to receive a statement of their terms and conditions, including core terms within a week of starting work
 - Where work pattern is unpredictable, the employer must state the number of guaranteed paid hours, the pay for work performed in addition to guaranteed hours, and the reference hours and days within which the worker may be required to work
 - Employers cannot set probationary periods exceeding six months unless on an exceptional basis justified by the nature of the employment or the worker's interests
 - Employers may not prohibit workers from taking up employment with other employers outside working hours, unless
 this can be justified by objective grounds

Status	Country
In effect	Bulgaria, Estonia, Finland, Germany, Italy, Lithuania, Netherlands, Romania, Slovakia, Sweden
Not in effect yet	Belgium, Croatia, Denmark, France, Ireland, Latvia, Poland, Portugal, Spain, Norway
Draft not yet confirmed	Austria, Cyprus, Czech Republic, Greece, Hungary, Luxembourg, Malta, Slovenia

EU Proposed Minimum Wage Directive

- In September 2022, an overwhelming majority of the European Parliament voted in favour of adopting the EU's new minimum wage Directive aiming to lift minimum wages and strengthen collective bargaining.
- The EU Council is soon expected to adopt this Directive, following which member states will have 2 years to implement it in national law.
- The Directive will not require countries to implement a statutory minimum wage if they do not have one, which is the case for 6 member states (Austria, Cyprus, Denmark, Finland, Sweden and Italy).
- Member states that do have a statutory minimum wage will have to ensure that it is "adequate"
 - Adequacy should regularly be tested
 - Assessment of adequacy must be guided by criteria set with the aim of achieving a decent standard of living, of reducing in-work poverty, as well as of promoting social cohesion and upward social convergence, and of reducing the gender pay gap
- The Directive also requires member states to draw up national action plans to increase the collective bargaining coverage in the workforce if their collective bargaining coverage is below 80%.

Employee mobility

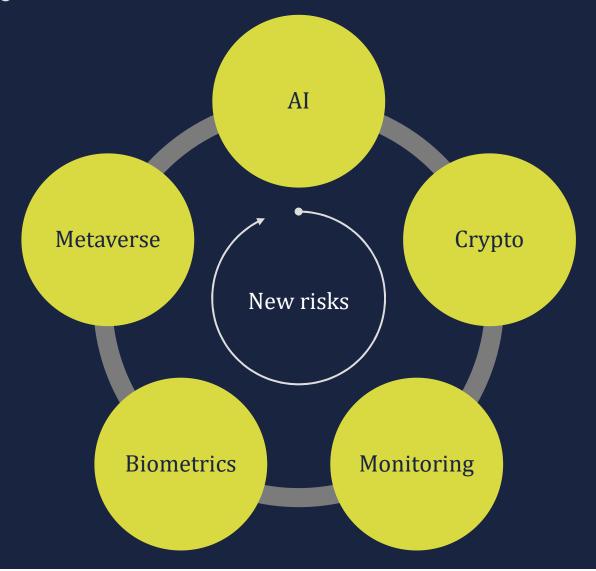
Increasing limits on the use of restrictive covenants

- Recent examples include:
 - US
 - Federal Trade Commission is considering regulations
 - DOJ criminal antitrust enforcement actions against companies and individual executives for entering into no-poach agreements and wage-fixing deals
 - New state and local laws (eg, Colorado, Illinois, Oregon, Nevada, Massachusetts, District of Columbia)
 - Ontario, Canada
 - Prohibits non-competition agreements except in very limited circumstances
 - New Zealand
 - Proposed amendment to the Employment Relations Act to significantly limit the use of restraints of trade

7. More risks related to workplace technologies

Technology in the workplace

Increasing attention and regulation



In focus: Artificial Intelligence Act

Technology in the workplace

Other developments

- US
 - President Biden released a Blueprint for an Al Bill of Rights
 - EEOC and DOJ issued guidance on the use of AI and algorithmic decision-making processes to make employment decisions
 - NLRB announced a focus on monitoring and algorithm-driven management
 - Recent state and local laws include:
 - New York electronic monitoring law (in effect)
 - New York City law regulating AI machine-learning products in hiring and promotion (effective January 1, 2023)
 - Illinois Artificial Intelligence Video Interview Act
 - Biometric privacy laws (eg, Illinois Biometric Information Privacy Act)
- UK
 - Policy paper Establishing a pro-innovation approach to regulating Al

8. Rising litigation risks, including class actions

Increasing litigation risks

Trends

- US
 - Wage and hour risks
 - Misclassification
 - Compensable time
 - Pay attention to meal and rest breaks
 - Common "off-the-clock" issues: computer boot up, time shaving/rounding, security checks, donning and doffing, off-site parking, records/auto-deductions, volunteer time, preliminary/postliminary, etc.
 - Other claims (eg, regular rate of pay, wage statements, expense reimbursement, wages due at termination)
- Class actions increasing outside of the US (eg, Canada, Australia)

In focus: top US wage and hour risks

9. New whistleblower protections take root, with more reports expected

In focus: EU Whistleblowing Directive

EU Whistleblower Directive

Directive sets minimum standards guaranteeing protection for those who report breaches of EU laws

Directive

- EU 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law
- Employers with 50+ workers

Implementation

- EU 27 Member States deadline
 17 December 2021
- Deadline for internal reporting channels can be delayed for businesses with 50-249 workers to 17 December 2023
- European Commission is pursuing infraction proceedings against 15 Member States
- *Does not apply to UK

Scope

- Breaches of certain EU laws (Member States can extend this) including:
 - Public Procurement
 - Public Health
 - Financial Services
 - Product Safety
 - Transport Safety
 - Environment Protection
 - Radiation Protection / Nuclear Safety
 - Food And Feed Safety, Animal Welfare
 - Consumer Protection
 - Protection Of Privacy And Personal Data

Protection

- Protection covers a wide range of individuals who report breaches, including current and former:
- Workers including part-time, fixed-term and agency workers
- Self-employed
- Shareholders
- Contractors, subcontractors, suppliers
- Volunteers
- Trainees
- Job candidates / new recruits

Key provisions

- Comprehensive protection against retaliation for people who report relevant breaches
- Obligation for employers to establish internal reporting and follow-up channels
- Whistleblower can choose to report internally or externally
- Potential penalties for employers

EU Whistleblower Directive: implementation status

Austria	France	Malta	
Belgium	Germany	Netherlands	
Bulgaria	Greece	Poland	
Croatia	Hungary	Portugal	
Cyprus	Ireland	Romania	
Czech	Italy	Slovak Republic	
Denmark	Latvia	Slovenia	
Estonia	Lithuania	Spain	
Finland	Luxembourg	Sweden	

Red = no or minimal implementation action taken

Amber = in the process of legislating for implementation of Directive

Green = passed implementing legislation

10. Contraction and expansion amid continued economic and geopolitical uncertainty

Reductions in force

What we are seeing

- Recession looming?
- Confusion in the current labour market some companies still hiring, others looking to rein in recruitment or implement redundancies
- Reductions in force likely across more sectors in the future
- Particular challenges in the current workplace environment where are your employees? Important first step when considering thresholds for consultation, which employment laws apply, etc.
- Project planning and timelines more important than ever



Key issues



Global expansion

Key issues to consider

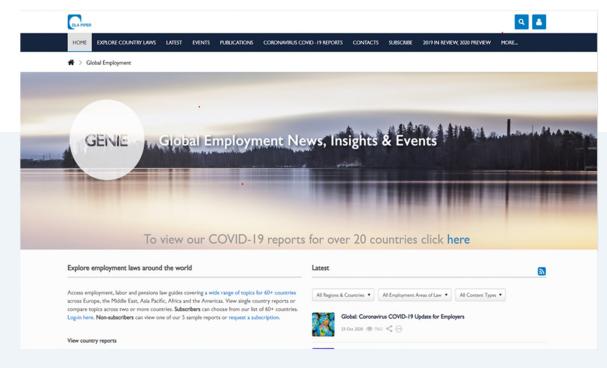
- Geopolitical developments
- Corporate and tax considerations
- Engagement options:
 - Professional employer organization / Employer of record
 - Global Employment Organization / Global Employment Company
 - Direct hire
 - Secondments
- Payroll and benefits
- Immigration
- Local employment law compliance
- Exit strategy

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