

Global Snapshot

Hot Employment Law Topics for 2024

Labour & Employment

We asked the partners across our global Labour & Employment practice to identify the key employment law topics for 2024 in their particular jurisdiction. Here is what they shared with us to help you in your decision making for 2024 and beyond.

As can be seen in the “[at a glance](#)” table below, around the world there are various common themes in terms of the hot topics and the changes afoot – most of which mean improved rights for workers and greater obligations for employers. This is not unsurprising and continues the trends of recent years, but will no doubt be challenging for employers due to the additional cost and time required, in already tricky economic conditions for many.

Employers should note that while some of the changes flagged are not due to come into force within the next 12 months, this does not mean that these matters can wait to be considered another day. Companies will need to have strategies in place for dealing with these changes and, particularly in relation to those legislative changes which include reporting requirements, will also need a plan for gathering and reporting on the relevant data and may need to recruit additional staff for these purposes. Budget requests for any such new staff will need to go in sooner rather than later and so on. Suffice it to say, if these issues are not already on your agenda for 2024, then they should be.

Notably, numerous jurisdictions will be introducing legislative changes during 2024, many of which relate to worker rights and pay equity. And with so many countries holding elections this year, further changes to employment law may be likely at some point.

Sexual harassment in the workplace remains a high-profile issue in certain jurisdictions, with the UK, China and Australia all introducing new obligations on employers to take proactive steps to prevent workplace sexual harassment. 2024 represents the one-year anniversary of similar obligations in Brazil.

Global companies with a presence in Europe should be aware of the EU Pay Transparency Directive. While it does not have to be fully implemented by EU member states until 7 June 2026, companies should definitely be planning now for how they will meet these new and potentially onerous obligations. A key aim of the Directive is to narrow the gender pay gap between men and women and thus its focus is on improving transparency and enforcement mechanisms. Compliance with local implementing legislation may involve a lot of work and this topic should be high on the agenda for affected companies for 2024.

There is also a continuing focus on companies to ensure their employment-related strategies align with any ESG initiatives. France and Poland are just two of the countries that have implemented local legislation at the start of 2024 to comply with the EU Corporate Sustainability Reporting Directive that introduces new ESG reporting obligations on companies.

And finally, as the commentaries below note, it will be no surprise that artificial intelligence (AI) looks set to be a hot topic for 2024. While AI presents great opportunities for companies, it also raises many legal and practical challenges, especially as the legal and regulatory framework is still evolving. See our recent [articles](#) on the latest global developments.

The headlines are highlighted on pages 2 and 3 below and more detail about each can be found in the fuller commentaries specific to each jurisdiction – simply click on the relevant flag.

Global Hot Topics for 2024



Legislative and/or other changes relating to worker rights and pay equity



New positive duty on employers to prevent sexual harassment



EU Pay Transparency Directive



New environmental, social and governance (ESG) reporting obligations



Artificial intelligence (AI)

At a Glance – Hot Employment Law Topics for 2024

 Australia <ul style="list-style-type: none"> • Various legislative changes, many of which relate to worker rights and pay equity • New rights for certain labour hire workers who perform the same job alongside each other at a host’s workplace to receive the same pay • Positive duty on employers to eliminate sexual harassment in workplaces • Changes to the use of fixed term contracts • Increasing focus on the use of AI in the workplace 	 Belgium <ul style="list-style-type: none"> • Social elections to appoint employee representatives • Increase in “burnout” and other long-term absences • Political elections – national and regional 	 Brazil <ul style="list-style-type: none"> • Parity of remuneration between men and women • Obligations on employers to prevent sexual harassment in the workplace – one-year anniversary • Forthcoming rulings from the Brazilian Supreme Court on labour and employment topics 	 China <ul style="list-style-type: none"> • Enhanced requirements for board-level employee representation • Potential new rules governing employee data transfers • Obligations on employers to prevent sexual harassment in workplaces
 Czech Republic <ul style="list-style-type: none"> • Changes in agreements outside of employment (contract workers) • Simplified electronic delivery of employee documents • Extended duty on employers to inform employees • New rules and requirements for remote work 	 France <ul style="list-style-type: none"> • Important changes to business immigration rules • New obligations on companies with 11-49 employees to introduce profit-sharing schemes • New ESG reporting obligations 	 Germany <ul style="list-style-type: none"> • Greater flexibility for employers when recruiting non-EU employees • Reduction in parental allowances • New obligations on employers to record working hours 	 Hong Kong <ul style="list-style-type: none"> • Increase in statutory holidays • Potential change to the definition of “continuous contract” • Potential relaxation of cross-border data transfers within the Greater Bay Area (Hong Kong, Macau and nine key mainland cities)
 Italy <ul style="list-style-type: none"> • Implementation of EU Pay Transparency Directive • Various legislative changes which relate to worker rights • 2024 Budget Law 	 Poland <ul style="list-style-type: none"> • New ESG reporting obligations • Preparation for EU Pay Transparency Directive • Whistleblower Act – still pending • Increased likelihood of inspections by Labour Inspectorate • More litigation, in light of recent waiver of fees for employment claims • Minimum wage increases 	 Saudi Arabia <ul style="list-style-type: none"> • Increased flexibility for the engagement of foreign nationals • New Data Protection Law • New three-year Saudisation plan 	 Singapore <ul style="list-style-type: none"> • Workplace Fairness Act expected in the second half of 2024 • Tripartite Guidelines on Flexible Work Arrangements to be introduced in 2024 • Extension of Complementarity Assessment (COMPASS) framework • Enhancement of paternity leave and extension of unpaid infant care

 **Slovak Republic**

- Preparation for EU Pay Transparency Directive
- Landmark ECJ ruling on annual leave entitlements in unlawful dismissal cases
- Dissatisfied workforce
- ESG reporting obligations

 **Spain**

- Various potential legislative changes, many of which relate to worker rights
- Recent minimum wage increase
- New social security developments
- Implementation of LGBTI plan
- Implementation of EU Pay Transparency Directive
- ESG reporting obligations

 **United Arab Emirates**

- New end-of-service investment scheme
- New Emiratisation rules
- UAE Data Protection Law – further details due to be published in Q1 2024

 **United Kingdom**

- Various legislative changes, many of which relate to worker rights
- Sexual harassment – new mandatory duty on employers to take “reasonable steps” to prevent sexual harassment in the workplace
- Increasing focus on the use of AI in the workplace

 **USA**

- Greater scrutiny of employer diversity, equity and inclusion (DEI) programmes
- Increasing state legalisation of marijuana
- Surge in trade union activity and National Labor Relations Board activism
- Increasing use of AI in the workplace, and potential legal issues
- Department of Labor new rule on classifying workers as employees or independent contractors



Jurisdiction	Hot Topics for 2024
Australia	<ul style="list-style-type: none"> <p>• Legislative changes – There are various legislative changes due to come into force in 2024 and beyond.</p> <p>The Closing Loopholes Bill is the federal government’s third tranche of amendments to the Fair Work Act 2009 (Cth) and related legislation to close loopholes in various elements of Australia’s workplace relations framework.</p> <p>If passed in its entirety, the Closing Loopholes Bill will introduce major changes to casual employment; labour hire (workers who perform the same job alongside each other at a host’s workplace must receive the same pay under industrial instruments); enterprise bargaining; workplace delegates’ rights; exemption certificates for suspected underpayment (where unions can enter workplaces without the usual notice requirements); protections against discrimination (subjection to family and domestic violence would be a protected attribute against which any adverse action taken by the employer would be unlawful); penalties for civil remedies provisions (maximum civil penalties for contraventions of most provisions will increase fivefold); wage theft; sham employment arrangements; new definition of “employment”; changes to regulated workers in the road transport industry; and changes to work health and safety laws.</p> <p>For a detailed summary of these proposed major changes, please read our previous board briefing.</p> <p>• Labour Hire Same Job, Same Pay – This is part of the Closing Loopholes Bill. From November 2024, employees hired through labour hire firms, doing the same work as full-time employees of an employer, must be offered the same pay and conditions as the host’s employees if the host has an enterprise (collective) agreement that would cover the position in question. The Fair Work Commission (FWC) will be able, upon application, to make “Regulated Labour Hire Arrangement Orders (RLHAO) that will impose such conditions on employers that provide services to other businesses involving a labour component.</p> <p>• Positive duty to eliminate sexual harassment in workplaces – The Anti-Discrimination and Human Rights Legislation Amendment (Respect at Work) Act 2022 (Cth) amended the Sex Discrimination Act 1984 (Cth) (SD Act), introducing a positive duty on employers and persons conducting a business or undertaking (PCBUs) to eliminate:</p> <ul style="list-style-type: none"> – Workplace sexual harassment, sex-based discrimination and sex-based harassment – Conduct that amounts to subjecting a person to a hostile workplace environment on the ground of sex – Certain acts of victimisation <p>This important change requires employers and PCBUs to shift their focus to actively preventing workplace sexual harassment and discrimination, rather than responding only after it occurs. Employers should therefore review the steps they currently take to prevent sexual harassment in the workplace and consider whether they might need to do more to satisfy any mandatory duty.</p> <p>• Changes to the use of fixed term contracts – Since 6 December 2023, various restrictions apply to the use of fixed term employment contracts. The provisions make it an offence for an employer to enter a fixed or maximum term contract with an employee:</p> <ul style="list-style-type: none"> – For a period that exceeds two years – That allows the contract to be extended or renewed for a period that exceeds two years – That provides for an option or right to extend or renew the contract more than once <p>Since 6 December 2023, employers must also provide any employee engaged on a new fixed term contract with a copy of the Fixed Term Contract Information Statement.</p> <p>• AI – It will be no surprise that, as is the case in other jurisdictions, this looks set to be a hot topic for 2024. Although there is currently no legislation dealing specifically with AI in Australia, the use of AI in the employment context falls within the scope of existing laws. As such, companies will need to take care when purchasing technological solutions, which, while “legal” <i>per se</i>, may produce outcomes that are not. This is a rapidly evolving space, and businesses will need to ensure that they keep abreast of any new developments.</p>

Jurisdiction	Hot Topics for 2024
Belgium	<ul style="list-style-type: none"> • Social elections – In May of this year, companies with at least 50 employees will have to organise social elections to appoint employee representatives to the Health & Safety Committee and the Works Council (if they have more than 100 employees). In the lead-up to the elections, employees may already be protected against dismissal without the employer knowing that they planned to run for election (the so-called “occult period”). The election process itself may also give rise to discussions and possibly litigation. • Increase in “burnout” and other long-term absences – As the number of employees on long-term absence continues to rise, more measures are being introduced to force employers to address the situation at a company level. Conversely, we are seeing (the start of) a trend where (former) employees claim damages from their employer for not having taken sufficient measures to prevent their long-term illness. Employers should therefore review their numbers and the steps they currently take to prevent burnout type situations, and consider whether they might need to do more to satisfy their duties with respect to health and safety. See our recent blogs on this topic. • Elections – 2024 will be an election year in Belgium, both on a national and a regional level. It is therefore expected that any legislative work will come to a standstill shortly. • Implementation of EU Pay Transparency Directive – The fact that the EU’s Pay Transparency Directive does not have to be implemented by local member states until 2026 (and Belgium is notoriously late!), coupled with the fact that it already has legislation in place that at least partially meets the objectives of the Directive means that this is not expected to be a hot topic in Belgium in 2024. Depending on the current level of pay transparency, and the specific needs and goals of the company, it may however still be prudent to start preparing for compliance with the Directive.
Brazil	<ul style="list-style-type: none"> • Parity of remuneration between men and women – Recent legislation in Brazil provides for parity in salary and compensation criteria for men and women. Decree No.11,795/2023 published on 23 November 2023 provides for transparency mechanisms applicable to salary and remuneration criteria, in addition to implementing the Transparency Report on Salary and Remuneration Criteria and the Action Plan for Salary Inequality Mitigation and Remuneration Criteria between Women and Men. The Brazilian Ministry of Labour has already issued an Administrative Rule to regulate the Decree and establish the administrative procedures in relation to the obligations brought in by the new legislation. Companies with more than 100 employees in Brazil will be obliged to provide the government with specific information on employment rules, compensation, promotion criteria, etc. as of February 2024, as well as publicising such information on their websites and social media starting March 2024. Several business sectors are evaluating the potential outcomes of this new legislation, as the disclosure of this type of data raises concerns not only from a labour and employment standpoint, but also from an antitrust and data protection point of view. • Sexual harassment in the workplace – 2024 represents the one-year anniversary of new legal obligations on employers to prevent and fight sexual harassment and other forms of violence at work. In 2022, Brazil enacted Law No. 14,457/2022 to introduce several measures aimed at female employability and protection of the work of women. Some of the obligations set forth in this new legislation became valid and enforceable as of March 2023, especially those related to the prevention against sexual harassment and other forms of violence in the workplace. Companies that must have Internal Harassment and Accident Prevention Committees (“CIPA”) are obliged to provide training to their employees on these subjects every 12 months, as well as to strengthen their internal procedures of investigation, codes of conduct and internal policies. 2024 marks the one-year anniversary of the implementation of these obligations, and these matters are expected to be in the spotlight of the administrative bodies and other authorities responsible for guaranteeing compliance with them. • Forthcoming rulings from Brazilian Supreme Court on labour and employment topics – In 2024, the Brazilian Supreme Court (“STF”) is expected to rule on relevant matters involving labour and employment topics. STF has scheduled a ruling for February 2024 on the possibility of recognising an employment relationship between digital platforms and independent drivers and delivery people. The court is also expected to discuss matters involving the need to consult employees’ unions ahead of significant layoffs, as well as the validity of seasonal employment contracts (also known as “zero hour” contracts). Several business sectors are paying close attention to STF’s stance on these topics, as the rulings of the court are likely to impact companies’ daily routine with their employees.

Jurisdiction	Hot Topics for 2024
China	<ul style="list-style-type: none"> • Enhanced requirements for board-level employee representation – The PRC government has adopted an amendment to the China Company Law, which will come into force on 1 July 2024. The amended legislation requires any PRC company with no less than 300 employees to have at least one employee representative sitting on its board of directors if there is no employee representative on its supervisory board. Until this amendment comes into effect, employee representatives are optional on the board of directors of a PRC company. • Potential new rules governing employee data transfers – On 28 September 2023, the Cyberspace Administration of China proposed draft regulations, the Provisions on Regulating and Facilitating Cross-border Data Flow, seeking public comment. The proposed regulations provide an important exception that would allow the cross-border transfer of employee data necessary for the purpose of HR management without having to execute China’s Personal Data Export Standard Contract, including the need to file and obtain approval by the government. This is a material effort by China to improve free data flows. If adopted, a large number of multinational companies operating in China will be released from the burden of signing and filing the Standard Contract for the transfer of employee data from China. • Anti-sexual harassment –The amended Women’s Protection Law, which took effect from 1 January 2023, requires employers to take measures to prevent sexual harassment, including formulating rules and regulations prohibiting sexual harassment. Employers that fail to take reasonable measures to prevent sexual harassment could be subjected to criminal action, and the directly responsible and liable person will be subject to sanctions imposed on them according to the law. In March 2023, the Ministry of Human Resources and Social Security of China, together with several other ministries and associations, jointly released the Rules on the Elimination of Sexual Harassment in the Workplace, as guidance for PRC employers to establish their own policies against sexual harassment. Considering the increasingly stringent requirements to prevent sexual harassment and the potentially negative impact of sexual harassment cases on businesses, it is recommended that employers in China establish a strict anti-harassment code and culture for their businesses.
Czech Republic	<ul style="list-style-type: none"> • Legislative changes – Following implementation of the EU’s Work-life Balance Directive and Transparent and Predictable Working Conditions Directive into Czech national law, there has been a significant update to the Czech Labour Code with a very short transposition period for employers. Most of the changes took effect on 1 October 2023, while others will be implemented at a later stage. In any case, a thorough review of existing employment documentation will be necessary in 2024. • Changes in agreements outside of employment (contract workers) – Employers are now required to schedule the working hours of employees hired outside of a standard employment relationship – namely contracts for services (“<i>dohoda o provedení práce</i>”) and contracts to perform work (“<i>dohoda o pracovní činnosti</i>”), which must then be communicated to employees at least three days ahead of time (unless a shorter period is agreed with the employee). Most importantly, employees outside of a standard employment relationship are now entitled to time off where required by their own personal or private circumstances and, with effect from 1 January 2024, to annual leave under conditions similar to those in place for standard employment contracts. • Simplified electronic delivery – Strict requirements for the electronic delivery of employment documentation have finally been eased. The process is now significantly easier, although employees must still agree to this type of communication. However, employees are no longer required to confirm the receipt of electronic documents with their advanced electronic signature for the delivery to be deemed valid. Documents will be considered delivered once 15 days have passed since the day of delivery, unless the employee acknowledges receipt of the documents earlier. • Extended employer’s duty to inform employees – Employees are now entitled to a broader range of information from their employer upon commencing employment. This includes, among other things, information on the duration and conditions of their probationary period, details about mandatory and optional training related to their position, as well as information regarding lunch and rest breaks, and uninterrupted daily and weekly rest periods. The deadline for employers to comply with this disclosure duty has been reduced from 30 to seven days. Additionally, the duty to inform now also applies to employees working outside of a standard employment relationship. Furthermore, an expanded duty to inform has also been introduced for employees being posted abroad.

Jurisdiction	Hot Topics for 2024
	<ul style="list-style-type: none"> • New rules and requirements for remote work – If employees work remotely, it is now mandatory to have remote working agreements in place. However, the calculation of utility costs that must be reimbursed to employees when working from home has been significantly simplified. In light of this change, companies may choose whether to reimburse the related costs directly, agree to a statutory lump-sum allowance with the employee (currently set at CZK4.60 per hour, but it is expected that this rate will be subject to regular changes) or agree that the employee will not be entitled to any reimbursement at all. Furthermore, employees who are caregivers can request to work from home, and any employer that refuses such a request must provide the employee with a written explanation for its refusal.
France	<ul style="list-style-type: none"> • Business Immigration – A law to control immigration and favour inclusion has been voted on by the French Parliament and will come into force during 2024. The French Constitutional Committee is currently tasked with verifying whether the proposed provisions are compliant with the French Constitution. After such an assessment has taken place, the new law will probably be implemented and will have several important impacts on business immigration (the so called “talent passports” will be impacted, as well as resident permits for employees and work authorisations), as well as several other measures that will impact employment law. Current sanctions against employers that hire individuals who are not allowed to stay or work in France will be doubled. • Profit sharing – Companies with between 11 and 49 employees that, for three consecutive years, made a net profit of at least 1% of their turnover will have to implement either a mandatory profit-sharing scheme (“<i>accord de participation aux résultats</i>”), a voluntary profit-sharing scheme (“<i>accord d’intéressement</i>”), fund an existing company saving scheme (“<i>plan d’épargne salariale</i>”) or pay a value sharing bonus (“<i>prime de partage de la valeur</i>”) from 1 January 2025. This new obligation will apply until 30 November 2028 as an experiment, but may be made permanent at that time. There are already obligations for mandatory profit-sharing schemes for companies with at least 50 employees. • ESG reporting – The EU Corporate Sustainability Reporting Directive (CSRD) has been implemented in France. It came into force on 5 January 2024. It will initially apply to companies with more than 500 employees on average, with a balance sheet above €25 million and a net turnover above €50 million. These companies will have to issue a report taking into account ESG criteria such as factors relating to social and human rights, including, in particular, working conditions, but also governance factors, including the presentation of internal control systems and sustainability risk management. It also creates an obligation from 1 January 2025 to inform and consult the Social and Economic Committee on sustainability in the course of the annual mandatory consultations. Employers should prepare for this new consultation obligation during 2024, prior to its entry into force.
Germany	<ul style="list-style-type: none"> • Business Immigration – The migration possibilities will be significantly expanded. For example, from March 2024, the previous 18-month residence permit for the purpose of completing adaptation measures will now be granted for 24 months when issued for the first time and can be extended for a further 12 months, to give employers greater flexibility when recruiting non-EU employees. Further, starting June 2024, a job search opportunity card will be introduced to enable jobseekers to stay in Germany to look for employment. • Parental allowances – From 1 April 2024, the limit on taxable annual income (income threshold) above which the entitlement to parental allowance no longer applies will be reduced from €300,000 to €200,000 for those jointly entitled to parental allowance. On 1 April 2025, it will be moderately reduced again for couples to €175,000. For single parents, an income limit of EUR 150,000.00 will apply from 1 April 2024. This is a great opportunity for employers to showcase their family support by cushioning the cuts through parental benefits. Although Germany has already implemented the EU Work Life Balance Directive with the Compatibility Directive Implementation Act, which came into force on 24 December 2022, paternity leave was excluded from this because the coalition partners were unable to agree on funding. A draft bill from the Ministry of Family Affairs has been available since March 2023 and shall be implemented in 2024. • Working Time - As a result of rulings of the ECJ and the Federal Labour Court, which have established an obligation on employers to record working hours, the Working Hours Act is to be revised. A draft bill has been available since the spring of last year, meaning that the law could theoretically be passed soon or in summer 2024.

Jurisdiction	Hot Topics for 2024
Hong Kong	<ul style="list-style-type: none"> • Increase in the number of statutory holidays - The number of statutory holidays has been increased from 13 to 14 days this year. The first weekday after Christmas Day will now be a statutory holiday. • Potential change to the definition of “continuous contract” - There are news reports suggesting that the Hong Kong Labour Department has privately consulted stakeholders on a proposal to amend the definition of “continuous contract” from working at least 18 hours per week in four consecutive weeks to working for a total number of 60, 64, 68 or 72 hours in four consecutive weeks. However, this is still at a preliminary stage and no concrete decision has been made. A change in the definition of “continuous contract” will impact whether an employee is entitled to rights such as rest days, annual leave with pay, etc. • Potential relaxation of cross-border data transfers within the Greater Bay Area (Hong Kong, Macau and nine key mainland cities) – Cross-border transfers of personal data (especially transfers from Mainland China to Hong Kong) are often subject to stringent regulation. This can potentially cause difficulties if personal data in Mainland China is to be transferred to Hong Kong. As also highlighted in China’s update above, the governments of Mainland China and Hong Kong intend to introduce changes to facilitate cross-border data flows between the two jurisdictions. A template Standard Contract governing such transfers and implementing guidelines to streamline cross-border transfers have been prepared. The Hong Kong government is now inviting individuals and organisations to participate in a pilot scheme to implement this measure.
Italy	<ul style="list-style-type: none"> • Implementation of EU Pay Transparency Directive – While Italy is already partly in line with the provisions in the EU Directive, some modifications may be necessary concerning the principle of equal pay for work of equal value and pay transparency in the employment relationship and during the selection process. According to current Italian legislation, employees with similar roles may not necessarily receive the same level of compensation, since the employer has a certain degree of discretion. Therefore, the implementation of the EU Directive may change this current situation. Moreover, significant modifications may be foreseen with regard to pay transparency – employers will be obliged to make accessible to workers the criteria used to determine pay, pay levels and pay progression, which must in any case be gender neutral; moreover, during staff selection, applicants shall have the right to receive information about their initial pay and they will not be obliged to disclose their current pay or prior pay history. • Legislative changes – The new Labour Decree, which is currently being discussed in the Italian Parliament, proposes several changes to Italian labour legislation. For example, if an employee takes an unjustified absence lasting longer than the term provided for by the collective agreement or, in the absence of such a provision, longer than five days, the Decree provides that the employment relationship will be treated as terminated at the employee’s will and the employee will not be entitled to any unemployment benefit (so-called “Naspi”). Furthermore, the Decree provides that a probationary period must be proportionate to the duration of the contract according to the following criterion – one day for every 15 calendar days from the commencement of the employment relationship. In any event, the probationary period must not be less than two days or more than 15 days for contracts lasting no more than six months, and not more than 30 days for those contracts lasting more than six months but less than 12 months. • 2024 Budget Law – The Budget Law for 2024 contains two relevant modifications to employment law – amending provisions on parental leave and fringe benefits. From 2024 onwards, parents will be able to take two months’ parental leave, alternatively by either parent, with an allowance equivalent to 80% of their wages, until the child turns six. For any additional months of parental leave, the allowance will remain at 30%. Thus, the maximum duration of parental leave will not change, but the economic treatment will improve. Additionally, it provides for an increase in the threshold for tax- and social contributions-exempt fringe benefits for all workers from €258 to €1,000; for workers with dependent children, the current threshold set at €3,000 drops to €2,000 for each tax period.

Jurisdiction	Hot Topics for 2024
Poland	<ul style="list-style-type: none"> • ESG reporting – A talking point in Poland is the CSRD, which has not only extended the scope of nonfinancial reporting, but also the list of affected entities. Reporting on ESG issues will now be required. Listed companies with more than 500 employees will have to prepare reports for 2024 and file these in 2025. All large enterprises will be obliged to prepare the reports for 2025 (to be filed in 2026), while as of 1 January 2026, small and medium listed companies will be affected and have to file them in 2027. Labour law and HR professionals will be particularly interested in the “S”, i.e. social initiatives within corporate strategies. This category comprises three main areas – client-facing communications, business partner relations and employment terms. In terms of the workforce, while the applicable labour and health and safety laws must obviously be complied with, employers will also be expected to ensure working conditions are conducive to professional growth. The company’s potential will be boosted by employers paying attention to their employees’ mental and physical health as well as a focus on workplace wellness. • Pay transparency – Although the EU Pay Transparency Directive will only take effect from 7 June 2026, bridging the gender pay gap has already become one of the topical issues to be addressed in 2024. Among other things, employers will be obliged to introduce remuneration structures that guarantee equal pay for the same or equivalent work. Now is the time to get a head start on developing such transparent remuneration structures and periodic remuneration auditing procedures to benchmark any pay gaps between employees doing the same or equivalent work and, if and when identified, take reasonable measures to eliminate them. • Whistleblower Act still pending – Poland has still not implemented the EU Whistleblower Directive. Under the most recent draft of the so-called “Whistleblower Act”, companies will be obliged to have a functioning reporting system in place within three months of the Act coming into force. This means that, to the extent they have not already done so, affected companies should ensure they have the required internal whistleblowing mechanisms in place, have trained their staff, nominated relevant individuals to accept whistleblowing reports, etc., to ensure they are not caught unaware. • Increased likelihood of labour inspections – Polish labour law underwent many changes in 2023, chiefly the Labour Code amendments introducing remote work and new parental entitlements. As these new provisions mark a significant departure from previous legislation, the Labour Inspectorate (PIP) has announced that its 2024 audits will focus primarily on ensuring compliance with the Labour Code amendments in these areas. • More litigation – Since fees for bringing employment law claims were waived in Autumn 2023, we anticipate that more employees will bring claims against their employers in 2024 and beyond. • Minimum wage increases – The new monthly minimum wage has increased to PLN4,242 (approximately €970), while the minimum hourly rate is now PLN27.70 (approximately €6.30) – employees’ remuneration for the first half of 2024 must not fall below these rates (the next adjustment is scheduled for 1 July 2024).

Jurisdiction	Hot Topics for 2024
Saudi Arabia (KSA)	<ul style="list-style-type: none"> <p>• Temporary work visa/increased flexibility for the engagement of foreign nationals – There is a new short-term work visa for certain foreign nationals, which is available to apply for formally on an online platform called Qiwa. This new visa enables qualified employees to work in Saudi Arabia for a visa-sponsoring entity for up to 90 days per visa issuance in one year. During the course of the one-year period (i.e. from the date of first entry into KSA), it will be possible to re-apply for new temporary work visas at the end of each 90-day period. To apply, employers will need to be classified as at least “Medium Green” in the Saudisation scheme, comply with obligations in the Wage Protection System, and ensure foreign workers have valid work authorisation. The visa quota will be limited to 50 visas per employer and visas will be nontransferable to other entities.</p> <p>It is expected that many employers will take advantage of the new temporary work visa as businesses in KSA have been seeking a legally compliant solution for short-term work assignments. More foreign national-friendly programmes are expected in KSA in the future, as additional foreign labour will be needed to fill positions in the NEOM – a cross-border city in northwest KSA that is planned to be built by 2025.</p> <p>• New KSA Data Protection Law – KSA has issued new legislation to regulate the collection and processing of personal data in the country. The new Saudi Personal Data Protection Law (the PDPL) came into force on 14 September 2023, carrying penalties for breaches of the law of up to SAR5 million (US\$1,333,000). Unlike with the EU General Data Protection Regulation, where companies had a two-year transition period to become compliant, KSA authorities afforded companies a one-year grace period to prepare for compliance with the PDPL (e.g. by 14 September 2024).</p> <p>In our experience, we have found that HR is often the area of the business that tends to process the most sensitive data, which is employee data. This can, of course, include health information, equal opportunities data, financial information and bank account details. With the introduction and enforcement of the PDPL, HR has a key role to play when it comes to data protection compliance and must ensure it is fully aware of the rights of its employees when assessing the data being retained. Employers will need to understand the types of personal data held about their respective staff, how and why it is collected and stored, how long it should ideally be retained for, any third parties to whom it is transferred and the safeguards that are in place to protect it. Consideration will, therefore, need to be given as to what changes may be necessary to employment documentation. Consent and justification for processing employee data are at the forefront of the key issues for consideration.</p> <p>• Saudisation – As part of ongoing reforms, a new three-year Saudisation plan has been introduced to increase the Saudisation rates gradually on an annual basis. The new changes form part of the existing Saudisation programme (Nitiqat) in KSA, which imposes a quota system for the hiring of Saudi nationals for all companies in the private sector. Nitiqat classifies companies into three categories according to their Saudisation levels:</p> <ul style="list-style-type: none"> – Premium – Green (with subcategories of High, Medium and Low) – Red <p>Companies in the Premium and High Green categories are able to apply for new block visas. However, companies in the remaining categories (Medium- and Low Green and Red) can only obtain visas for expatriate employees through a transfer of sponsorship (i.e. they are limited to hiring expatriate employees who are already in KSA and who have the requisite work authorisations from their existing employer). Companies have the option of paying monthly fees in lieu of hiring Saudi employees to maintain or change their Nitiqat classification under the Parallel Nationalisation programme, which was introduced in 2017. The amount of the fee varies according to the number of employees employed by the company and the number of Saudi employees required to reach the next Nitiqat classification.</p> <p>Employers will need to plan their workforces going forward and consider the required number of roles that must be occupied by Saudi nationals (and in turn, which of their foreign workers will be required to remain within the workforce to ensure business continuity).</p>

Jurisdiction	Hot Topics for 2024
	<p>Ministerial Decision 182495 (dated 11/10/1442H) introduced the following changes to Saudisation:</p> <ul style="list-style-type: none"> – Employers shall have three years to adjust their recruitment plans and ensure compliance. – The Ministry of Human Resources and Social Development (MHRSD) has reduced the corresponding economic activities (based on the business sector in which the employer operates) from 85 to 32 categories. – The MHRSD has also eliminated employer classification based on size and has placed stronger emphasis on employee headcount. Going forward, a new formula shall be used to determine a fixed Saudisation value and additional annual values for Year 1, 2, 3 and the following years of an employer’s operations, as well as a logarithm of its total workforce.
Singapore	<ul style="list-style-type: none"> • Workplace Fairness Act expected in the second half of 2024 – Singapore will have its first anti-discrimination legislation dealing with workplace discrimination in 2024. It is expected to come into effect after July 2024. In the new Workplace Fairness Act, “discrimination” will be defined as making an adverse employment decision because of any protected characteristic. The protected characteristics are (i) age, (ii) nationality, (iii) sex, marital status, pregnancy status and caregiving responsibilities, (iv) race, religion and language, (v) disability and mental health conditions. The legislation will require employers to put in place grievance-handling processes and compulsory mediation for workplace discrimination claims. With this Act coming into force, discriminatory employment practices will be an offence, with potential exposure to prosecution for offences and also civil claims. • Tripartite Guidelines on Flexible Work Arrangements to be introduced in 2024 – A new set of guidelines requiring employers to consider flexible working requests will be issued. The intention behind the guidelines is to enable those with caregiving responsibilities to continue working or to return to work, allowing employers access to a wider talent pool. Employers should review their recruitment and employment processes to ensure compliance with both the new Workplace Fairness Act and the new Tripartite Guidelines. • Extension of COMPASS framework – In September 2023, Singapore introduced a new 40-point-based system for new employment passes. The COMPASS framework evaluates employment pass applications based on a set of individual and company-related attributes. This new framework will be applicable to renewal applications of employment passes with effect from 1 September 2024. Employers should look ahead and take the necessary steps to ensure that their employment pass holders will be able to score 40 points on COMPASS when it comes time to apply for renewal of their employment passes. • Enhancement of paternity leave and extension of unpaid infant care – Male employees of Singaporean children born on or after 1 January 2024 can now potentially take four weeks of government-paid paternity leave (GPPL), up from the previous two weeks. The extension of GPPL is not mandatory. The additional two weeks of leave may be granted by employers on a voluntary basis and the government will reimburse the relevant costs where the leave is so granted. Furthermore, since 1 January 2024, parents of Singaporean children under 2 years of age are entitled to 12 days’ unpaid infant care leave per year, up from the previous limit of six days.

Jurisdiction	Hot Topics for 2024
Slovak Republic	<ul style="list-style-type: none"> <p>Preparation for EU Pay Transparency Directive – As in Poland, bridging the gender pay gap is a topical issue for 2024 in the Slovak Republic. Now is the time for employers to get a head start on developing transparent remuneration structures and periodic remuneration auditing procedures to benchmark any pay gaps between employees doing the same or equivalent work and, if and when identified, take reasonable measures to eliminate them.</p> <p>Landmark ECJ ruling on annual leave entitlements in unlawful termination cases – In October 2023, the ECJ gave a surprising decision in a case initiated by the Supreme Court of the Czech Republic. Prior to this case, the Slovak Courts had consistently ruled that employees who had been unlawfully terminated and then reinstated did not accrue annual leave between the date of termination and the date of reinstatement on the basis that during this period the employee did not work for the employer. In the ECJ’s view, however, this case law was contrary to EU law. In case C-57/22, the ECJ concluded that the period between termination and reinstatement should be treated as working time for the purpose of any annual leave calculation. Accordingly, an employee’s annual leave entitlement should accrue during the period when they were unable to work because of the unlawful termination, even though they were already entitled to compensation for their wages during this period. From a practical point of view, this means that when employers are evaluating the financial risks associated with an unlawful termination dispute, they should take into account the need to reimburse an employee for accrued but unused annual leave as well as wage compensation for up to 36 months. This case has had a significant practical impact in the Slovak Republic, because of many similarities with Czech legislation and case law.</p> <p>Dissatisfied workforce – Recent polls suggest a high number of dissatisfied employees in the Slovak Republic. Motivation is low and engagement is lacking, which inevitably results in reduced productivity. The recent phenomenon of “quiet quitting”, which refers to employees doing the bare minimum and putting in no more effort than is necessary, only confirms this. This negative trend raises many concerns for employers, which will have to be addressed, e.g. by offering sufficient incentives to motivate them.</p> <p>ESG reporting obligations – As is the case in a number of other EU jurisdictions, an important development in the Slovak Republic is the new CSRD, which has not only extended the scope of nonfinancial reporting, but also the list of affected entities. Labour law and HR professionals will be particularly interested in the “S”, i.e. social initiatives within corporate strategies. This category comprises three main areas: client-facing communications, business partner relations and employment terms. The Slovak government has approved proposed amendments to legislation, which incorporate these new European requirements and standards, and thus the Slovak Republic is in the process of implementing the Directive.</p>

Jurisdiction	Hot Topics for 2024
Spain	<ul style="list-style-type: none"> • Various potential legislative changes – The investiture agreement entered into by Spain’s Socialist Workers’ Party (PSOE, led by prime minister, Pedro Sanchez) and Sumar (led by Yolanda Diaz) in order to form the new coalition government contains potential new labour reforms that will have a direct impact on Spanish companies. Companies need to be alive to these new measures, especially as they are likely to be approved from time to time rather than on a specific date via a single piece of legislation. Potential changes include the following: <ul style="list-style-type: none"> – Changes in compensation for unfair dismissals – The investiture agreement includes measures that would require employers to calculate severance pay based on the circumstances of the dismissal. So, for example, an employee who is dismissed at age 60 would be entitled to more compensation because they would find it more difficult than a younger employee to rejoin the labour market. If this change is introduced, it would mean that unfair dismissal compensation could be significantly higher than current compensation levels. – Reduction in working hours – PSOE and Sumar have proposed reducing working hours from 40 to 38.5 hours per week in 2024, culminating in a maximum working week of 37.5 hours in 2025. Such a reduction in working hours would not be accompanied by any reduction in pay, so this would mean employees working fewer hours for the same pay. This measure would affect an estimated 11 million private sector employees who currently have a 40-hour working week. Such a reduction would not, however, affect those employees who already benefit from a shorter working week – something that is becoming increasingly common in many sectoral collective agreements or in the public sector, which already provides for a shorter working week. – Extension of parental leave – Both political parties propose extending maternity and paternity leave from the current 16 weeks to 20 weeks. According to the investiture agreement, during the additional four weeks there would be more flexibility to combine leave with part-time work. • Recent minimum wage increase – On 12 January 2024, the government announced a 5% increase in the minimum wage for 2024 compared to the previous year, reaching €1,134 in 14 payments (€15,876 per year). • New social security developments – In 2024, there will be amendments to the age at which employees can retire or take partial retirement, as well as various other changes to social security contributions. • Implementation of LGBTI plan – Prior to 2 March 2024, companies with more than 50 employees must have a mandatory LGBTI plan in place, which includes an action protocol for dealing with harassment or violence against lesbian, gay, bisexual, transgender and intersex (LGBTI) people. According to Law 4/2023, of 28 February, it must include a planned set of measures guaranteeing the effective equality of LGBTI people and eradicating situations of discrimination. These measures must be agreed through collective bargaining and agreed with workers’ representatives. • Implementation of EU Pay Transparency Directive – Although this matter is already regulated by several Spanish regulations, this new Directive will strengthen some aspects, including (i) an obligation on employers to make information available to their employees on starting pay or rank, salary levels and salary progression, (ii) new rights for job applicants to receive information on starting pay or rank and the relevant collective bargaining provisions applicable in relation to the position, (iii) a prohibition on employers from asking applicants about their salary history in previous employment relationships, and (iv) a reversal in the burden of proof. • ESG reporting obligations – In Spain, the impact of the CSRD (which requires affected companies to disclose information on a broad range of sustainability measures) will be less than in other European countries since some of the rules now required by the CSRD have already been introduced through Law 11/2018, of 28 December, such as the verification of sustainability information by an independent provider. Furthermore, the types of company obliged to present nonfinancial information has already been extended beyond what is covered in the previous Non-financial Reporting Directive.

Jurisdiction	Hot Topics for 2024
United Arab Emirates	<ul style="list-style-type: none"> <p>UAE introduces new end-of-service investment scheme – The UAE Cabinet recently announced a change to the end-of-service gratuity scheme applicable for non-GCC national employees. With effect from 10 October 2023, Cabinet Decision No. 96 of 2023 introduces changes to the end-of-service gratuity scheme (assuming employers decide to opt in) and establishes a voluntary alternative scheme for non-GCC national employees based onshore UAE and within certain UAE free zones (excluding the DIFC). It has yet to be confirmed as to whether the new scheme will be adopted by the ADGM.</p> <p>The new scheme allows employers to offer their employees the opportunity to opt in to a voluntary end-of-service benefits scheme, as an alternative to the existing one-off end-of-service gratuity payment regulated by Federal Decree Law No.33 of 2021.</p> <p>The new scheme operates on the basis of monthly contributions made by employers to an investment fund, through a subscription.</p> <p>The primary objective of the scheme is to ensure that employees receive their end-of-service benefits by safeguarding employees from economic instabilities such as inflation and employer insolvency. The authorities also expect the new scheme to create opportunities for savings and investments, thereby enhancing the appeal and flexibility of the labour market for employees. For example, under the new scheme, employees will have the option to choose investment options based on their risk appetite (low, medium and high risk, as well as a Sharia-compliant investment option).</p> <p>The new Cabinet Decision is silent with regards to how existing end-of-service gratuity accruals shall be dealt with under the new scheme. It is possible that the UAE Cabinet may provide employees with the option to “roll in” any accrued end-of-service gratuity to the new scheme and invest the funds (which would be similar to the approach adopted by the DIFC, whereby an employee savings scheme was introduced to replace the provision of end of service gratuity payments).</p> <p>Employers are required to make basic contribution payments, with the specified amount being 5.83% of a full-time employee’s monthly basic salary if their service period does not exceed five years, and 8.33% if their service period exceeds five years. Employees may not withdraw the contributions made by their employer during the course of their employment.</p> <p>Employers have the option to allow employees to make voluntary contributions, either as a percentage of their gross salary or an additional amount. Unlike the basic contribution payments made by the employer, these voluntary contributions can be withdrawn by the employee during the course of their employment.</p> <p>Employers interested in participating in the new scheme must formally request a subscription through the Ministry of Human Resources and Emiratisation.</p> <p>New Emiratisation rules – From January 2024, the UAE introduced a federal rule that imposed significant fines on onshore companies within the private sector who fail to employ a sufficient number of UAE nationals. The aim of this reform is to increase the number of Emiratis working in the private sector. The UAE government has previously introduced an “Emiratisation” policy for the private sector (onshore UAE only), which put in place certain obligations for employers to recruit UAE nationals (up to certain quotas) for most business sectors and certain job categories. In addition, as part of the Emiratisation policy, the UAE government provided incentives for those employers onshore who strictly observe their applicable Emiratisation requirements by allowing them more streamlined immigration processing, lower government fees (including an exemption from depositing bank guarantees) as well as other incentives. However, from 1 January 2024, the scope of the Emiratisation rules was expanded to companies employing between 20 and 49 employees and engaging in specific activities. Companies caught by the new law are required to hire one Emirati national before 31 December 2024, and another Emirati national before 31 December 2025. Failure to do so before the target deadlines will result in penalties of AED96,000 for the year 2024, and AED108,000 for the year 2025. The new rules will be applied to targeted establishments across 14 key economic sectors, including information and communications; financial and insurance activities; real estate; professional and technical activities; administrative and support services; arts and entertainment; mining and quarrying; transformative industries; education; healthcare and social work; construction; wholesale and retail; transportation and warehousing; and hospitality and residency services.</p>
















Jurisdiction	Hot Topics for 2024
	<ul style="list-style-type: none"> • New UAE Data Protection Law (UAE DP Law) – The UAE has issued new legislation to regulate the collection and processing of personal data in the country. While the UAE DP Law was enacted on 2 January 2022, it has yet to be formally implemented, as further executive regulations that will clarify various aspects (including the scope and level of sanctions) are due to be published in Q1 2024, following which, controllers and processors will then have a period of six months from the date of issuance of such regulations to adjust their status and comply with the UAE DP Law. The new law is designed to protect “personal data”, which is “any data related to a specific natural person or related to a natural person that can be identified directly or indirectly by linking the data”. This expressly includes an individual’s name, voice, image, identification number, electronic identifier and geographical location. It also includes sensitive personal data and biometric data. The UAE DP Law does not currently state the penalties that will apply for breaches of the law. The level of sanctions will be specified in subsequent executive regulations, including any administrative penalties that may be imposed. It is unclear whether those executive regulations will contain a schedule of fines (and other sanctions) for different violations or simply specify a maximum amount with more discretion available to the UAE Data Office and the courts.
UK	<ul style="list-style-type: none"> • Legislative changes – There are various legislative changes due to come into force in 2024 and beyond, covering matters from holiday leave and pay to rights for parents and carers. For our summary of the key developments and changes to be aware of, please see our guide. • Sexual harassment – The Worker Protection (Amendment of Equality Act 2010) Act 2023 places a new preemptive duty on employers to take “reasonable steps” to prevent sexual harassment in their workplace. It is expected to come into force in Autumn 2024. Please see our FAQs. Sexual harassment remains a high-profile issue and employers should therefore review the steps they currently take to prevent sexual harassment in the workplace and consider whether they might need to do more to satisfy any mandatory duty. • AI – It will be no surprise that this looks set to be a hot topic for 2024. Although there is currently no legislation dealing specifically with AI in the UK, the use of AI in the employment context falls within the scope of existing laws e.g. the use of AI tools in recruitment could lead to discrimination claims if algorithms favour certain groups and reject others. As such, companies will need to take care when purchasing technological solutions, which, while “legal” <i>per se</i>, may produce outcomes which are not. Similarly, this is a rapidly evolving space and businesses will need to ensure that they keep abreast of any new legislation being introduced to ensure that they do not invest heavily in AI solutions which are likely to be prohibited in the future.

Jurisdiction	Hot Topics for 2024
USA	<ul style="list-style-type: none"> <p>Greater scrutiny of employer DEI programmes – The landmark 2023 US Supreme Court case – <i>Students for Fair Admissions v. President and Fellows of Harvard College</i> (Harvard Opinion) – is causing ripples throughout the country with regard to diversity initiatives, including private employer DEI programmes. The Harvard Opinion itself only applies to colleges, holding that race cannot be considered as a “plus” factor in admissions. While US federal law already prohibits private employers from giving preferential treatment on the basis of race, some anti-affirmative action groups have used the Harvard Opinion as a springboard to file lawsuits attacking employers’ DEI initiatives. Simultaneously, powerful groups such as the Congressional Black Caucus have called on large US companies to reaffirm and publish their ongoing DEI efforts. Private employers are therefore being challenged by both anti- and pro-DEI groups; and DEI programmes are generally facing heightened scrutiny.</p> <p>Increasing state legalisation of marijuana – While marijuana remains an illegal substance under US federal law, an ever-increasing number of states have legalised use and possession of marijuana for adults – approximately one-half of US states allow for recreational use, and approximately three-quarters of US states have made medical marijuana lawful. The patchwork of state laws, with differing restrictions applicable to employers, has made consistent enforcement of workplace drug-free policies a challenge for multistate employers. Furthermore, manufacturing and industrial employers are grappling with the intersection of permissive marijuana laws and worker safety regulations and policies.</p> <p>Union activity and National Labor Relations Board (NLRB) – A nationwide surge in union activity and NLRB activism impacts many US employers. The NLRB is the federal agency that oversees the relationship between employees, employers and unions, and has tracked meteoric increases in union petitions in 2022 and 2023 including in industries that are not traditionally unionised. In 2024, employers should be prepared to respond to union organising campaigns and other union activity in otherwise nonunionised workplaces.</p> <p>AI – As with many other jurisdictions, AI is a hot issue that will impact most US employers in 2024. The legal landscape has not yet caught up with the quick integration of AI into the workplace, as organisations are incorporating AI tools into their hiring and employment practices at an unprecedented rate. However, New York City has enacted a new law requiring algorithmic fairness audits for commercial systems involved in hiring along with notification requirements. Other states and cities will be sure to follow. While these AI tools are widely believed to promote efficiency and innovation, it is clear they are still being tested, and create a host of legal and compliance issues for employers.</p> <p>New rule for independent contractor classification – The US Department of Labor has announced in January 2024 a new final rule to assist employers in properly classifying their workers as employees or independent contractors, replacing a standard in place since 2021. The new rule relies on six factors that guide the analysis of a worker’s relationship with an employer. Employers are encouraged to review their contractor relationships to confirm proper classification in light of the new rule, as the price of getting it wrong can include costly back wages, damages, and other tax penalties.</p>

Please note that this guide is intended as a high-level overview only and should not be regarded as legal advice.

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