

European
Employment
Insights

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From 1 January 2026, new labor law amendments in Slovakia expand personal leave rights and introduce contribution obligations during protected absences, reshaping key employer responsibilities.

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Context

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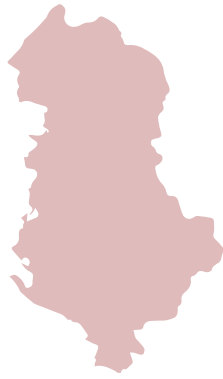
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Albania



Albania's new law replaces a narrow, corruption-focused framework with a comprehensive, EU-aligned whistleblowing regime - significantly expanding the scope of reportable violations.



LAW

Albania's new Whistleblowing Law strengthens employee protection

On 21 January 2026, Albania published its new Law on Whistleblowing and the Protection of Whistleblowers in the Official Gazette, fully aligned with EU Directive 2019/1937 and explicitly covering violations of EU law and EU financial interests. Under the new framework, companies employing more than 50 employees are required to establish a whistleblowing unit, lowering the previous threshold of 100 employees.

Certain additional provisions relating to EU market rules and sector-specific employer obligations will enter into force upon Albania's accession to the European Union.

Importantly, the law significantly strengthens protections within the employment relationship. Employees who report violations are safeguarded against all forms

of retaliation, broadly and expressly defined to include dismissal, demotion, transfer, salary reduction, denial of promotion or training, negative performance evaluations, harassment, intimidation, discrimination and psychological pressure. Protection also extends to reputational harm, blacklisting and non-renewal of contracts linked to whistleblowing.

The law further guarantees a safe working environment. Where whistleblowing leads to a hostile workplace, employees may request relocation within the organization, which employers are required to accommodate. Should employers fail to provide adequate protection, the High Inspectorate of Declaration and Audit of Assets and Conflict of Interests may impose corrective measures, with judicial remedies available as a final safeguard to ensure that whistleblowing does not come at the expense of professional safety or dignity.

[Read More](#)



LAW

Detailed volunteering framework introduced in Albania

Approved on December 18, 2025, and published in the Official Gazette on January 21, 2026, Albania's new Volunteering Law marks a significant step forward by clarifying the legal relationship between volunteers and host organizations.

Previously, volunteering was only loosely regulated, leaving volunteers vulnerable to potential exploitation. The new law introduces mandatory written agreements defining volunteers' tasks, the duration of their engagement, and their obligations. It also clearly sets out organizations' responsibilities, including ensuring safe working conditions, providing necessary

training, respecting volunteers' time and contribution, and offering opportunities to participate in EU or other international programs.

Importantly, the law draws a clear legal distinction between volunteering and employment, helping prevent misclassification. Volunteer experience must now be formally documented, enabling recognition as professional or educational experience. The framework strengthens legal protections by introducing clear appeal procedures and non-discrimination requirements, while fostering a more transparent and professional environment that helps bridge civic engagement and the labor market.

Organizations are required to ensure that volunteering agreements are signed, certificates are issued upon completion, personal data is protected, eligible volunteer expenses are reimbursed where applicable, and volunteer registers are maintained.

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Belgium



New reforms simplify administrative rules while increasing flexibility for employers and work-life balance options for employees.



LAW

Modernizing labor law - key reforms introduced in February 2026

On February 3, 2026, a new bill introducing various labor-related measures was submitted as part of the government's broader agenda to modernize labor law. The draft legislation seeks to implement the coalition agreement and address both individual and collective employment relationships.

A key focus of the bill is administrative simplification. Employers will benefit from more flexible rules on work regulations, particularly regarding the description of working schedules. At the same time, employees will gain greater autonomy to agree on schedules that better align with their private lives, including family or school commitments.

The bill also significantly lowers the minimum weekly working time for part-time employees, reducing it from one third to one tenth of a full-time schedule. This change is intended to make small part-time jobs more accessible,

particularly for individuals receiving social assistance, for whom additional income may be partially exempt.

Further measures include technical adjustments to employability-enhancing schemes, the removal of the general ban on night work to strengthen Belgium's competitive position, and the introduction of a cap on notice periods. For employment contracts starting on or after April 1, 2026, the employer's notice period will be limited to a maximum of 52 weeks once an employee reaches 17 years of service.

Finally, the bill streamlines rules on temporary agency work and makes electronic filing mandatory for performance-related bonus plans, helping ensure faster processing and reduced administrative burden.

Taking together, these reforms aim to create a more flexible, modern, and efficient labor market.



LAW

Mandatory accident insurance for platform workers postponed to 2028

Belgian legislation introduced in 2022 established a rebuttable presumption of an employment relationship for individuals performing work via digital platforms that allocate tasks. Where certain criteria are met, platform workers may be classified as employees rather than self-employed. At the same time, self-employed platform workers are required to be covered by occupational accident insurance.

The mandatory accident coverage for self-employed platform workers was originally scheduled to enter into force in 2026. As a result, digital platforms, insurers and workers began preparing for a new protection framework intended to significantly

strengthen social safeguards in this rapidly growing sector.

However, implementing this insurance regime requires substantial changes, both in legal structure and practical organization. To ensure the system's effectiveness and provide sufficient legal certainty, further regulatory adjustments are needed. In addition, all stakeholders require adequate time to adapt their processes, products and compliance mechanisms to the new rules.

For these reasons, the government has decided to postpone the entry into force of mandatory occupational accident insurance for self-employed platform workers. The new regime will now apply as of January 1, 2028, giving authorities, digital platform operators and the insurance sector sufficient time to prepare for a smooth and legally secure implementation.



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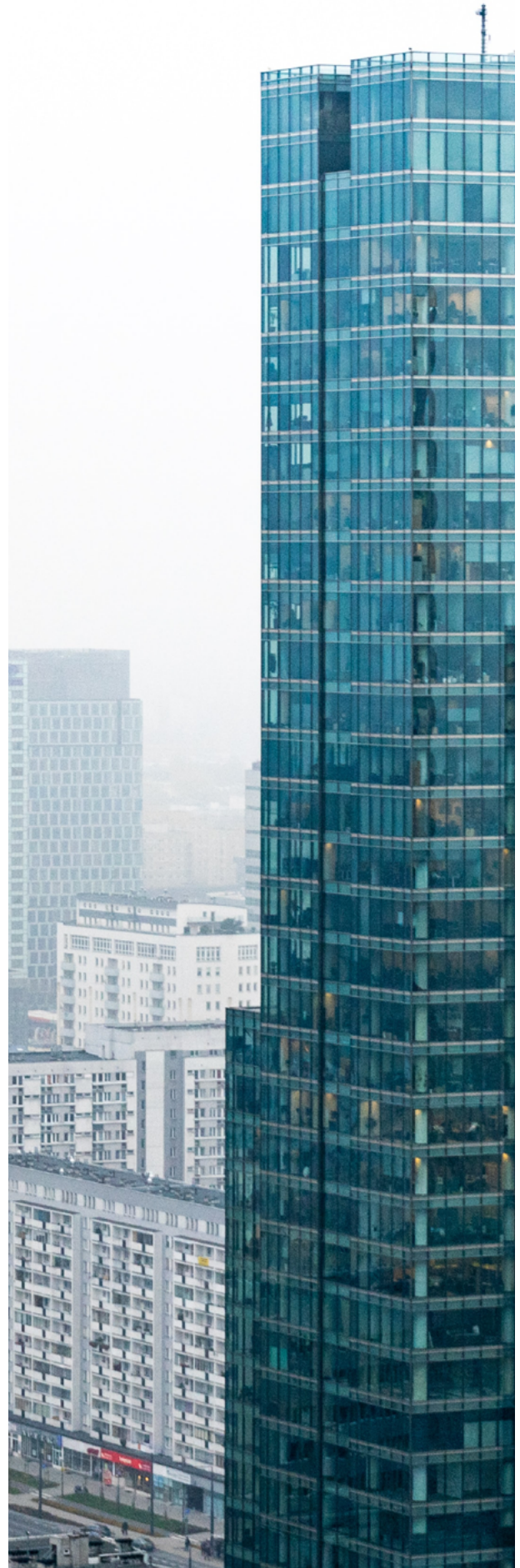
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Bosnia and Herzegovina



COURT

Legality of a Strike in the Event of Refusal of Conciliation

In its decision, the Supreme Court of the Federation of Bosnia and Herzegovina held that where one party to a collective labor dispute refuses to accept a proposal to initiate an amicable settlement, such refusal must be treated as an unsuccessful completion of the conciliation procedure. As a result, the statutory condition for organizing a lawful strike under Article 6 of the Law on Strike is deemed fulfilled, as any contrary interpretation would effectively deprive the other party of the right to strike.

The Supreme Court allowed the revision, finding that the issues of mandatory conciliation prior to a strike and the scope of notification to the Ministry of Internal Affairs are of broader importance for the uniform application of the law. This was particularly relevant given the significant number of disputes concerning the legality of strikes in the Herzegovina-Neretva Canton and the lack of prior judicial guidance on these matters.

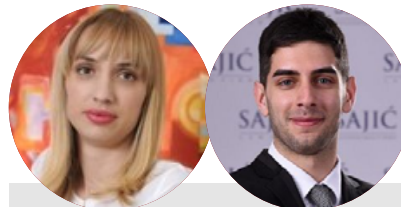
The Court noted that although conciliation is normally required before a strike can take place, the law does not address situations where one party refuses to cooperate or blocks the process. In this case, the trade unions attempted to initiate conciliation in a timely manner, but the responsible authorities

effectively prevented the procedure from moving forward.

As a result, the Supreme Court ruled that conciliation should be treated as unsuccessful and that the trade unions could not be blamed for its failure. Importantly, the Court stressed that workers' right to strike cannot be denied due to administrative shortcomings or inaction by public authorities. The Court also clarified that notifying the Ministry of Internal Affairs in general terms - by indicating that the strike would cover all primary and secondary schools in the relevant canton - was sufficient. Since the ministry did not request further details, the notification was considered clear and adequate.

As a result, the Supreme Court overturned the lower court's decision and referred the case back for reconsideration in line with its guidance.

Decision of the Supreme Court of the Federation of Bosnia and Herzegovina, No. 58 0 Rs 284917 25 Rev, of 2 October 2025.



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Croatia



Effective February 1, 2026, the IX Amendments to Croatia's Construction Sector Collective Agreement introduce a 10% increase in basic wages across all job complexity groups.



COLLECTIVE AGREEMENTS

Amendments to the Collective agreement for the construction sector

The Construction Workers' Union of Croatia (SGH) and the Croatian Employers' Association – Employers' Association in Construction (HUP-UPG) have signed the IX Amendments to the Collective Agreement for the construction sector, introducing changes to employee wages and material rights. The amendments will enter into force on February 1, 2026.

The revised agreement provides for a 10% increase in basic wages across all 11 job complexity groups. As a result, the agreed basic wage range now spans from EUR 1,155 for the lowest job complexity group to EUR 2,420 for the highest. These figures refer to base salaries as defined under the Collective Agreement, with all applicable supplements payable in addition.

In practice, irregularities are frequently identified in the classification of employees into lower job complexity groups, regardless of their actual duties and responsibilities. Recent inspections by the labor inspectorate have confirmed that these requirements are often not observed, creating tangible regulatory and financial risks for employers. Companies are therefore advised to verify that employee classifications accurately reflect job descriptions.

The amendments also further clarify the scope of application of the Collective Agreement, confirming that it applies to all individuals engaged in construction activities, regardless of the extent to which such activities are performed.

Finally, there is a realistic possibility that the competent minister may extend the applicability of the Collective Agreement, which would make compliance mandatory for all employers in the construction sector, including both domestic and foreign contractors.



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Cyprus



LAW

"English only" language policies in the workplace

There is no blanket requirement in the Republic of Cyprus stipulating that employees must speak the national language (Greek), or any other designated language, at work. However, Law 24/2004 applies to, and protects, employees across all sectors from discrimination on the basis of race and nationality (howsoever manifested) which expressly includes language.

An employer may, through the adoption of a language policy, request the use of English-only in the workplace for business-related reasons. In order to be construed as reasonable, the language policy should be proportionate and justify the employer's need in protecting a legitimate business interest. Language policies that extend restrictions beyond of what is reasonably necessary, such as prohibiting staff from using their own language during their breaks or in private conversations whilst in the workplace, are likely to be deemed as outright discriminatory. If there is a legitimate business reason for using English language exclusively in the workplace (such as customer experience, health and safety, operational need), a tailored policy must explicitly state this requirement in clear language, as well as be communicated and enforced transparently to all employees. A 'No Greek' rule will be

viewed as discriminatory as it singles out a particular language for prohibition, as opposed to an 'English only' policy which emphasizes the requirement to use English exclusively.

It should be noted that the burden of demonstrating that the use of English is essential in the workplace rests exclusively with the employer. This means that where an employee challenges the language policy as discriminatory, the employer will be required to provide evidence showing that any restrictions on language use were objectively justified to address a provable business need.



LAW

Maximum insurable earnings thresholds increased for 2026

The Department of Social Insurance Services has amended the maximum amount of earnings to which social insurance contributions are levied. As from 1 January 2026, insurable earnings of employees paid monthly will be capped to €5.742 (2025: €5.551), whereas for workers paid weekly to €1.325 (2025: €1.281). This means that part of the monthly salary or weekly wage that exceeds the aforesaid cap is exempt from social insurance deductions/contributions.



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Germany



COURT Remuneration in cryptocurrency

The German Federal Labor Court has ruled that wage payments in cryptocurrencies such as Ether are generally permissible, provided they are agreed as a payment in kind and voluntarily accepted by the employee.

However, since cryptocurrencies are not legal tender, the non-attachable portion of wages must still be paid in euros. As a result, full payment in Ether is not permitted. For employers, this means that commissions, bonuses, or other remuneration components may be paid in cryptocurrency only if transparent rules are in place - for example, regarding how the euro value is determined, which exchange rate applies at the time of payment, and which wallet is used for the transfer. In addition, tax and social security implications must be considered, and all cryptocurrency payments must be properly recorded in payroll systems.

The decision opens the door to new remuneration models while setting clear boundaries to protect employees and ensure compliance with legal requirements.

Decision of German Labor Court, 16. April 2025, case 10 AZR 80/24

Equal treatment in employment law does not always mean equal working time - but it does require equal access to compensation mechanisms.



COURT Overtime pay for part-time employees

The Federal Labor Court has ruled that a collective agreement provision granting overtime pay only for hours worked in excess of 41 hours per week is invalid, as it discriminates against part-time employees.

In the case at hand, a part-time employee challenged a collective agreement under which overtime bonuses were payable only after exceeding 41 hours per week. While full-time employees were required to work 37.5 hours per week, the claimant's contractual working time was 30.8 hours, meaning he rarely qualified for overtime compensation.

The court held that this arrangement placed part-time employees at a disadvantage, as no proportionate threshold was applied to them. Finding no objective justification for such unequal treatment, the Federal Labor Court emphasized that overtime represents an additional burden for part-time employees even when their working hours remain below full-time levels.

Referring to the standards set by the European Court of Justice, the court concluded that part-time employees are entitled to overtime pay once they exceed

their individual weekly working hours in proportion to the overtime threshold applicable to full-time employees.

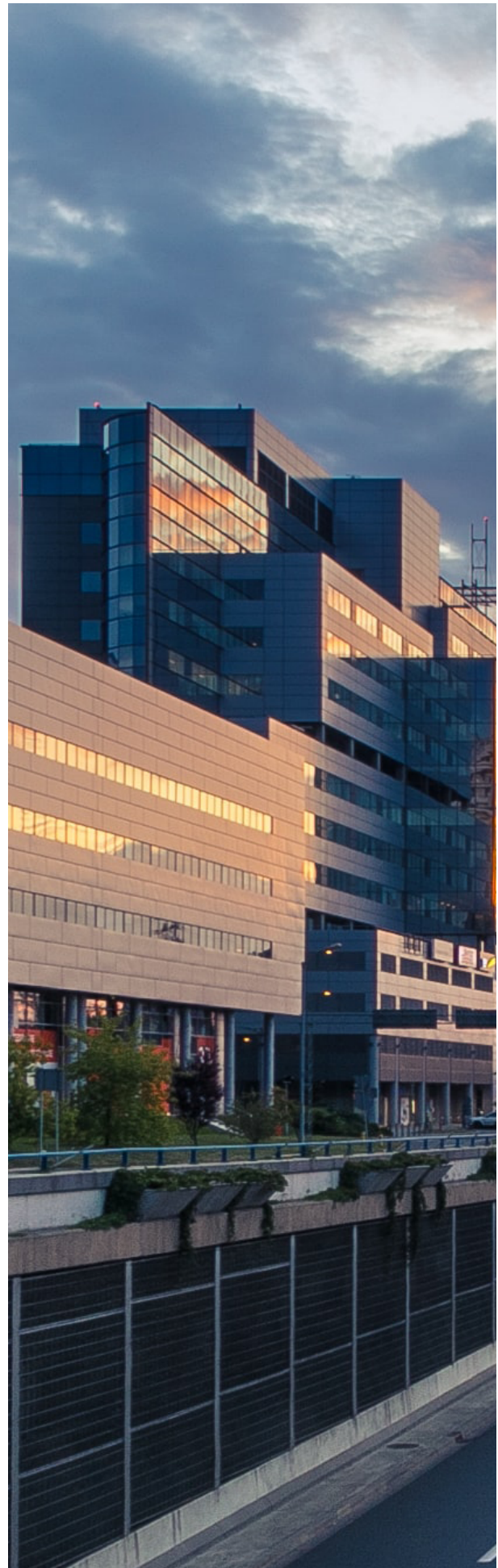
It should be noted, however, that there is no general statutory obligation to pay overtime premiums. Where neither the employment contract nor a collective bargaining agreement provides for additional overtime compensation, employers are not required to grant it.

The second decision is based on the judgment of the German Federal Labor Court, 16. April 2025, case 10 AZR 80/24.



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Greece



LAW

Full implementation of Ergani II electronic reporting system

Ministerial Decision No. 32689/12.12.2025 introduced key amendments to the electronic employment reporting framework under the Ergani II system, implementing the simplifications introduced by the labor law “Fair Work for All” (Law 5239/2025). The previous version of the Ergani system will cease operations on February 16, 2026, on which date the upgraded Ergani II system will become fully operational.

Ergani II significantly enhances and streamlines employment-related reporting obligations, with the aim of reducing the administrative burden on employers. Key benefits of the new Ergani II information system include:

- Recruitment procedures are significantly accelerated, as the obligation to submit multiple separate forms is abolished.
- The obligation to submit the annual staff table is eliminated.
- Annual leave will be reported solely on an ex-post basis.
- Introduction of a responsible declaration confirming employee notification in procedures equating unjustified absence with voluntary resignation.
- Consolidation of multiple employment termination forms into a single digital declaration (e.g., replacement of

Form E5 – Notification of voluntary resignation, and Form E6 – Termination of an indefinite-term employment contract, with a unified digital declaration of termination or expiry of the employment relationship).

- Expanded selection options within digital declarations (e.g., transfer of the employment relationship following a transfer of undertaking).



LAW

Declaration of the collective bargaining agreement as generally binding in the private insurance sector

On 8 July 2025, a collective bargaining agreement was concluded for the private insurance sector in Greece, covering the period from 1 January 2025 to 31 December 2027. Initially, its application was limited to employees working for insurance companies legally operating in Greece, where both the employer and the employee were members of the signatory trade unions.

The agreement introduced more favorable employment conditions, particularly regarding remuneration, including increased basic salary levels and allowances for long service, scientific qualifications and marriage, as well as additional benefits such as compensation for travel expenses and a reduced weekly working time of 39 hours.

By Ministerial Decision No. 96 of 7 January 2026, published in the Official Government Gazette (Government Gazette B' 3/08.01.2026), the Ministry of Labor and

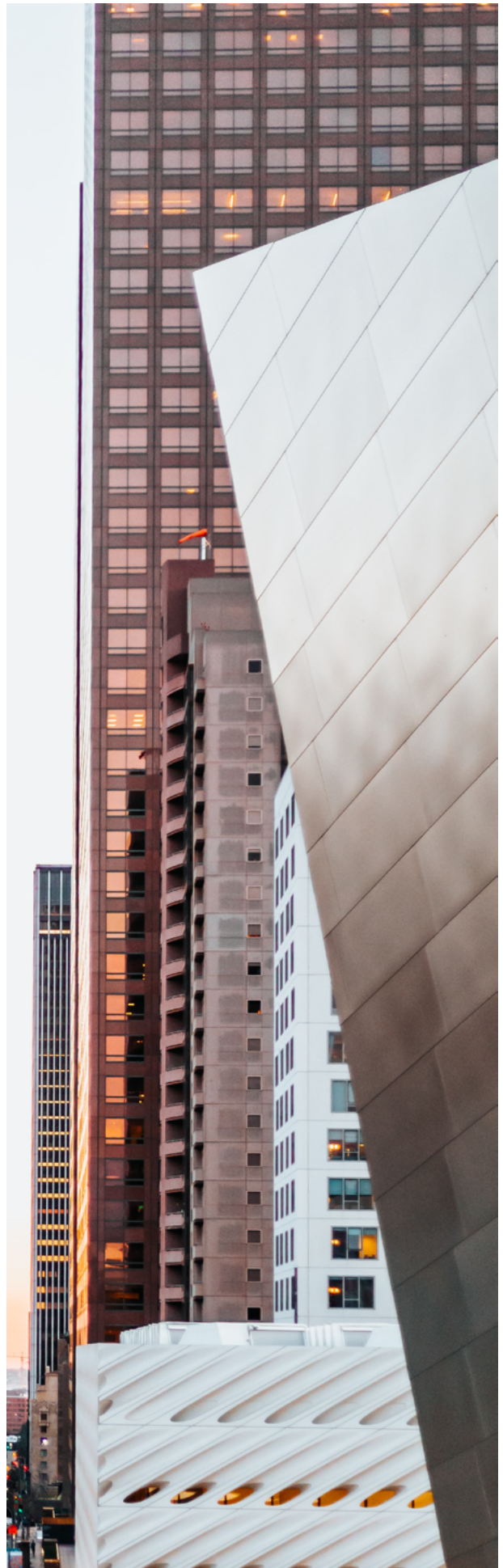
Social Security declared the agreement generally binding, with effect from 8 January 2026, for all employers and employees operating in the private insurance sector nationwide. As a result, the agreement now applies irrespective of trade union membership. Employers in the sector are required to align their employment terms with the binding provisions from that date, particularly regarding salary levels and working time arrangements, in order to ensure compliance and mitigate legal risk.



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Hungary

Hungary introduced extensive employment and payroll changes from 2026, including increased minimum wages, stricter occupational safety requirements, revised residence permit quotas, temporary expansion of employee benefits, and redesigned personal income tax allowances for working mothers, all impacting employer compliance obligations.



LAW

Key employment and payroll changes in Hungary from 2026

Effective January 1, 2026, Hungary introduced several significant legislative changes affecting employers, payroll administration, and employee taxation. The most notable development is the statutory increase of the minimum wage by 11% and the guaranteed wage minimum by 7%, reflecting ongoing government efforts to support wage growth in response to inflationary pressures.

Minimum wage increases

From 2026, the monthly gross minimum wage increased to HUF 322,800, while

the guaranteed wage minimum, applicable to positions requiring at least secondary education and vocational qualifications, rose to HUF 373,200. On an hourly basis, the statutory minimum wage now stands at HUF 1,856, and HUF 2,145 in the case of the guaranteed wage minimum. Employers were required to review and adjust salaries where employee compensation did not meet the applicable statutory thresholds.

Occupational safety and health requirements

Substantial amendments were also introduced in occupational safety and health. Under changes to Act XCIII of 1993, employers with 50 or more employees must ensure that prevention strategies for hazard class I and II activities are prepared by professionals holding a higher education degree in occupational safety and health. In addition, risk assessments for hazard class I activities must also be conducted by such qualified experts. These obligations apply as of January 1, 2026.

Employment of third-country nationals

Further changes affect the employment of third-country nationals. Pursuant to Decree No. 35/2025 (XII. 3.), an annual quota of 35,000 employment-related and guest worker residence permits issued under a single application procedure has been introduced. The quota now also includes permits issued for investment projects subject to prior group employment approval, aligning the permit system with the framework established under Act XC of 2023.

Temporary expansion of employee benefits

Employee benefits were temporarily expanded as an anti-inflationary measure. Between December 1, 2025 and April 30, 2026, balances available on SZÉP cards may be used for food purchases at designated retail outlets, excluding alcohol and refundable packaging deposits.

Personal income tax allowances for mothers

Finally, Hungary significantly restructured its personal income tax allowances for mothers. From 2026, allowances for mothers raising two children, three or more children, and mothers under the age of 30 are regulated by separate dedicated acts rather than the Personal Income Tax Act. The revised framework broadens eligibility, clarifies entitlement periods, and extends the allowance to additional income categories, while maintaining strict statutory conditions.

Collectively, these changes require employers to reassess payroll systems, benefit structures, workforce planning, and compliance processes to ensure alignment with the 2026 regulatory environment.

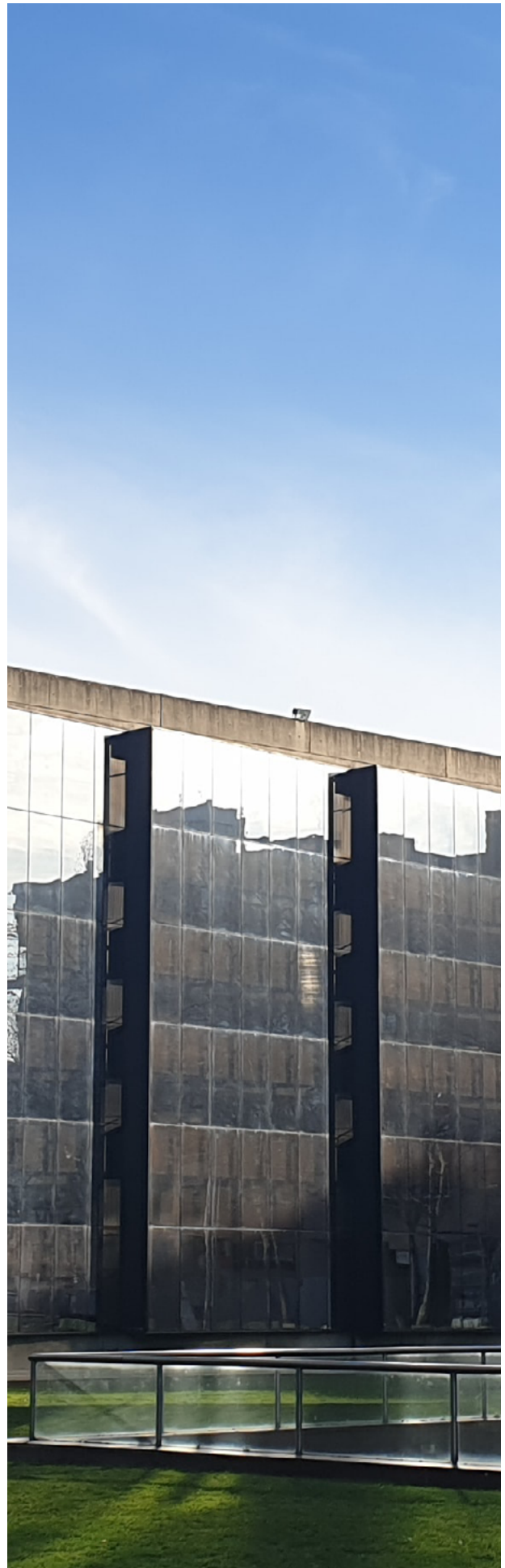


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Ireland



LAW

The EU Artificial Intelligence Act

The AI Act entered into force on 1 August 2024 and regulates AI systems according to four risk levels: unacceptable, high, limited and minimal.

Certain uses of AI are classified as unacceptable risk because they conflict with EU values and violate fundamental rights (for example, certain forms of social scoring and manipulative or exploitative systems) - these have been prohibited since February 2025.

High-risk AI systems, which includes areas such as employment – i.e., where AI is used for recruitment, performance evaluation and workforce management - are subject to strict regulation. Employers using high-risk AI must ensure human oversight by trained staff, follow provider's instructions, and continuously monitor system performance, reporting risks or incidents to the provider, or where required to the competent authority. Individuals affected by decisions involving high-risk AI will have a right to information about the system's use and to a meaningful explanation of the system's role in any decision-making process.

While it has been proposed that the implementation of certain sections governing high-risk AI used be postponed until December 2027, employers should begin familiarizing themselves with these obligations in early course. Until that postponement is confirmed, they are due to apply from August 2026 (with additional deadlines in August 2027 for certain legacy systems already integrated into regulated products).



LAW

Increase in national minimum wage

As of 1 January 2026, Ireland's national minimum wage increased from EUR 13.50 to EUR 14.25 per hour for employees aged over 20. For those under 20, the minimum wage increased to EUR 12.15 for 19-year-olds, EUR 10.80 for 18-year-olds, and EUR 9.45 for employees under 18.

Employers should promptly take note of this development and ensure that all minimum wage employees are paid at the correct new rate. Failure to do so may result in claims being brought before the Workplace Relations Commission, which is likely to rule against employers in cases of non-compliance with the National Minimum Wage Act.



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Italy



Italy's 2026 Budget Law introduces reduced tax rates on salary increases, bonuses, and meal vouchers, offering new payroll relief opportunities for employers.



LAW Key employment tax measures under the 2026 Budget Law

On 30 December 2025, Parliament approved the 2026 Budget Law, introducing several measures relevant to employment and payroll, with a particular focus on reducing labor costs.

One of the most significant changes is the introduction of a 5% flat tax rate (instead of ordinary progressive rates) on salary increases agreed through collective bargaining between 2024 and 2026 and paid in 2026. This incentive applies to private sector employees whose employment income in 2025 did not exceed EUR 33,000.

In addition, during 2026, allowances and bonuses related to night work, holiday work, and shift work will be subject to a preferential 15% flat tax, subject to statutory limits and caps.

Further incentives apply to performance-related remuneration. In both 2026 and 2027, performance bonuses and profit-sharing plans will benefit from a reduced 1% tax rate, again within applicable thresholds.

Finally, the tax exemption for electronic meal vouchers has been increased: from 2026, vouchers will be exempt from income tax up to EUR 10.00 per day, compared to the previous limit of EUR 8.00.



LAW Family-friendly employment measures in 2026

Effective 1 January 2026, private employers hiring unemployed mothers of three children under the age of 18 will be entitled to a social security contribution exemption, capped at EUR 8,000 per year. The incentive applies for 12 months in the case of fixed-term contracts (extended to 18 months if a fixed-term contract is converted into a permanent one) and for 24 months in the case of open-ended employment. The exemption cannot be combined with other contribution relief measures and is subject to available funding.

The Budget Law also extends access to parental leave - including extended leave for children with disabilities and leave related to adoption - until the child reaches 14 years of age.

In addition, the maximum age of the child for which parents are entitled to leave in the event of illness has been increased to 14. For children aged 8 to 14, the number of working days that parents may alternately take each year has been doubled from 5

to 10. While this leave remains unpaid, it continues to provide social security coverage.



LAW

Changes to TFR system (deferred remuneration)

The 2026 Budget Law introduces significant amendments to TFR (deferred remuneration equal to 7.41% of all compensation paid to an employee), affecting both pension fund allocations and employer contribution obligations.

Effective 1 July 2026, TFR accrued for first time employees will be automatically transferred to the pension funds designated under applicable collective bargaining agreements. Employees may opt out within 60 days of hiring by choosing a different pension fund or requesting that TFR continue to be set aside with the employer under the traditional arrangement. While employees may later change their choice from employer retention to a pension fund, the reverse will no longer be possible once TFR has been transferred to a pension fund.

Employers are required to provide adequate information to employees at the time of hiring.

Further changes concern the obligation to transfer accrued TFR to the INPS-managed fund. Previously, this requirement applied only to companies with 50 or more employees, calculated based on historical headcount (2006 or the first year of operation for newer companies).

Under the new rules, the obligation will apply to all employers once they reach the relevant headcount, regardless of when this occurs. However, in 2026 and in 2027 the threshold shall be 60 and, as of January 1, 2032, the headcount shall decrease to 40.



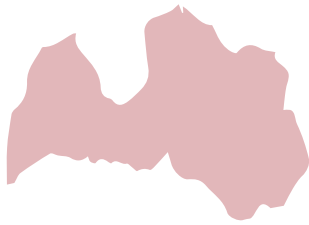
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Latvia



LAW

Minimum wage in 2026

On 19 November 2025, the Latvian government approved the minimum wage for 2026 by adopting amendments to Cabinet Regulation No. 656 “Regulations on the Minimum Monthly Wage for Full-Time Employment and the Calculation of the Minimum Hourly Rate.”

Effective 1 January 2026, the statutory minimum monthly wage for full-time employment in Latvia will increase to EUR 780. By comparison, the average gross monthly salary in Latvia in the previous year amounted to approximately EUR 1,685.

Employers should also be aware that sector-wide collective bargaining agreements apply in certain industries. These agreements set higher minimum wage thresholds for employees in the relevant sectors, exceeding the general statutory minimum.

[Read More](#)



COURT

Employment termination and time limits

On 3 December 2025, the Senate of the Supreme Court considered a cassation

appeal in a case concerning the validity of an employer’s suspension order and termination of employment, reinstatement, and compensation for forced absence from work. The key issue was whether the employer was entitled, in April 2024, to terminate the employment contract based on misconduct identified during the review of whistleblower reports, even though the relevant events had occurred several years earlier.

The Court reaffirmed that Labor Law provides a strict time limit for termination on disciplinary grounds. Employers must exercise their right to terminate employment within 12 months from the date the violation was committed. Once this period expires, the right to terminate is lost, regardless of the seriousness of the employee’s conduct. The Court also noted that the employer had not relied on the alternative legal mechanism available under labor law, namely seeking court approval to terminate employment based on serious cause in situations not expressly regulated by statute. In such cases, the existence of serious cause is assessed by the court. The ruling highlights the importance of acting promptly when employee misconduct is identified and of carefully selecting the appropriate legal route. Employers should be mindful of statutory deadlines and ensure that termination decisions are taken within the prescribed timeframes to avoid the risk of invalid dismissal.



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Lithuania



Lithuania introduces new pay transparency rules in 2026, requiring employers to strengthen internal processes to support gender pay equality.



LAW

Labor Code amendments - wage transparency requirements

In 2026, Lithuania will introduce significant changes to its labor relations framework, with a primary focus on gender pay equality. These reforms will affect all labor market participants across both the private and public sectors. Companies and organizations should begin preparing for the upcoming amendments to the Labor Code by reviewing their internal policies, documentation, and processes.

One of the key changes is the introduction of wage transparency requirements. The pay system will apply to all employees, and job positions must be grouped based on objective and gender-neutral criteria. Employers will be required to inform employees annually, in writing, of their right to receive information about their individual pay and the average pay by gender within the same job group. In addition, wage data disclosed by employees for the purpose of verifying equal pay compliance will no

longer be treated as confidential. As these fundamental changes are scheduled to take effect this year, employers are encouraged to promptly review internal procedures to ensure compliance.

[Read More](#)



COURT

Lithuanian Supreme Court clarifies cost recovery rules

On 8 January 2026, the Lithuanian Supreme Court reviewed a civil case in which a female employee (a teacher) sought reimbursement of legal fees incurred during proceedings before a labor dispute commission. The courts of first and second instance had found that the employer unjustifiably initiated the dispute and concluded that the employee therefore had a legitimate need to seek legal assistance. The Supreme Court, however, overturned this approach, holding that it was inconsistent with the Labor Code.

The Court emphasized that while parties to labor disputes may choose to incur additional costs, including attorneys' fees, such expenses are not considered necessary under the statutory framework. Each party is aware from the outset that it bears only the costs it voluntarily chooses to incur.

According to the Supreme Court, allowing recovery of these costs from the opposing party would circumvent the mandatory prohibition set out in Article 217(3) of the Labor Code and undermine the legislative intent behind the rules governing labor disputes.

The ruling of the Lithuanian Supreme Court on January 8, 2026, in civil case No. e3K-3-15-823/2026.



GUIDELINES

Minimum wage changes effective from January 2026

Effective 1 January 2026, Lithuania's minimum wage will increase. The statutory minimum hourly rate will rise to EUR 7.05, while the minimum monthly wage will reach EUR 1,153. These figures refer to gross pay, meaning actual take-home amounts will vary depending on applicable taxes, personal allowances, and individual circumstances.

The State Labor Inspectorate reminds employers that the minimum wage may be paid only for unskilled work - i.e., roles that do not require specific skills or professional qualifications. For skilled positions, remuneration must exceed the statutory minimum, with exact amounts determined under the employer's internal compensation system.

In addition, starting in June 2026, all employers, regardless of headcount, will be required to implement a formal compensation system. This makes wage compliance and pay structure reviews particularly relevant in the coming months.

[Read More](#)



GUIDELINES

Workplace accidents due to sudden weather changes

As winter brings icy roads, workplace accidents tend to increase each year. The State Labor Inspectorate reminds employers to assess risks related to

winter conditions at every workplace. If an accident occurs, all incidents happening while commuting to or from work must be investigated in accordance with established procedures, including completion of the accident report (Form N-2).

Once the report is submitted to the local branch of the State Labor Inspectorate, verified, and forwarded to SODRA (State Social Insurance Fund Board), the injured employee becomes eligible for sickness benefits. In such cases, sick leave compensation is paid from the first day under mandatory work accident and occupational disease insurance.

Both employers and employees are encouraged not only to focus on accident prevention but also to understand their rights and obligations in the event of a workplace or commuting accident.

[Read More](#)



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LAW

Expanded powers of labor inspectors

Amendments to the labor inspection framework entered into force at the end of December 2025, strengthening the enforcement powers of the Moldovan State Labor Inspectorate. Under the new rules, inspectors are entitled to conduct on-site inspections without prior notice to employers. In cases of flagrant breaches of labor or occupational safety and health legislation, or where a serious and imminent risk to workers' life, health, or safety is identified, inspections may also be initiated without prior authorization.

In practice, this new legal regime expands inspectors' authority and limits certain procedural safeguards for inspected entities. As a result, employers may be subject to unannounced workplace inspections at any time, with limited opportunity to prepare documentation or corrective measures in advance. Employers are therefore encouraged to exercise increased diligence by ensuring continuous compliance with labor and occupational safety and health requirements, and by keeping employment records and internal procedures up to date and readily available.

[Read More](#)

From 1 January 2026, enhanced OHS duties for underage workers introduce new risk-assessment and information obligations that employers can no longer afford to treat as procedural formalities.



LAW

New occupational health and safety obligations for employing minors

Effective 1 January 2026, new legal amendments have introduced enhanced occupational health and safety (OHS) obligations aimed at better protecting minors in the workplace.

Under the new rules, employers will be required to give special consideration to the particular vulnerabilities of underage workers. These include their limited work experience, lower awareness of existing or potential risks, and their incomplete physical and psycho-emotional development. Employers must put in place appropriate measures to ensure the health and safety of minor employees.

A specific occupational risk assessment will be required before employing a minor and whenever there are significant changes to working conditions. This assessment should focus, among other aspects, on the organization of the workplace and work processes, the equipment and substances used, the level and duration of exposure to

physical, biological, and chemical factors, as well as the minor's level of training, information, and awareness of occupational risks.

From a practical perspective, employers should prepare for these changes by implementing OHS measures tailored to the risks specific to minors. The responsible for occupational health and safety matters must be informed of the employment of a minor in order to ensure that appropriate protective measures are implemented in a timely and effective manner.

In addition, employers are required to inform both the minor employee and their legal representatives about the identified occupational health risks and the protective measures put in place.

[Read More](#)

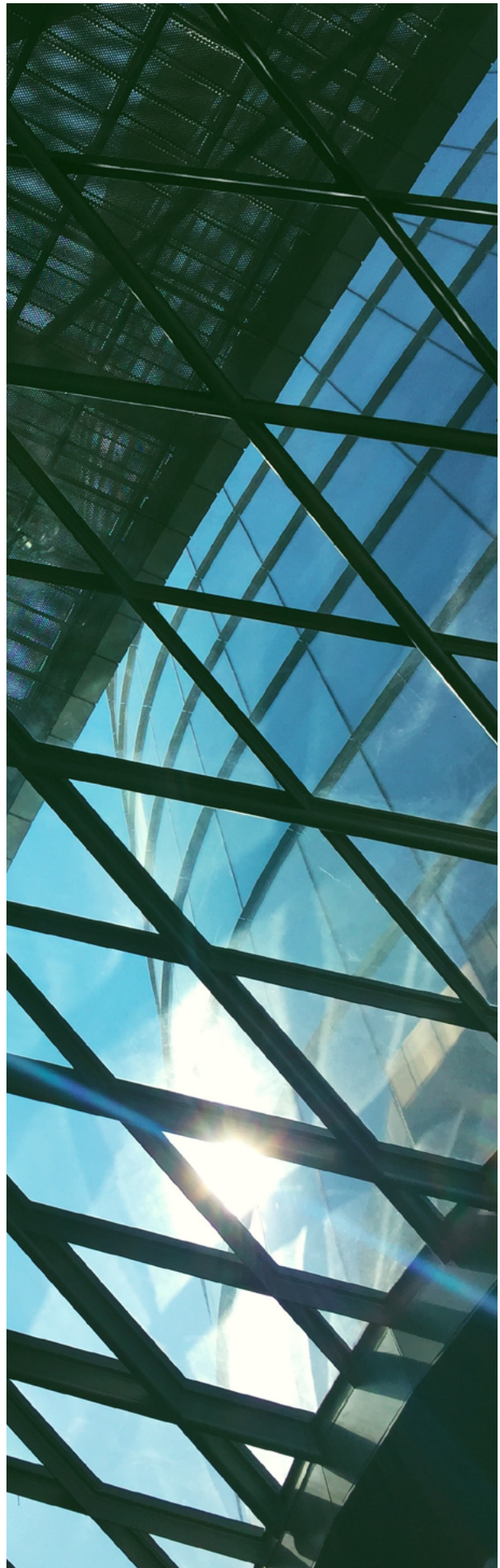


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Poland



LAW

Draft Pay Transparency Act implements EU Equal Pay Directive

On 16 December 2025, Poland officially launched the legislative process to implement Directive (EU) 2023/970 on pay transparency and equal pay. The draft law introduces new obligations for employers, including rules for assessing the value of work, establishing objective pay criteria, and creating remuneration structures ensuring equal pay for equal work or work of equal value. Employees will gain the right to access information on their individual pay levels and average pay by gender within comparable job groups.

Additional measures include mandatory gender pay gap reporting and joint pay assessments. The law is scheduled to enter into force on 7 June 2026. Employers with at least 150 employees will be required to submit their first pay gap report by 7 June 2027, covering the period from 7 June to 31 December 2026.



LAW

Labor Inspection reform revives plans to reclassify civil contracts as employment

Work has resumed on proposed amendments to the State Labor Inspection Act, granting inspectors powers to convert civil law contracts into employment relationships. Following criticism of earlier

Poland introduces new pay transparency rules, banning salary history questions and preparing employers for EU-driven equal pay reporting obligations.



LAW

New recruitment rules introduce pay transparency and ban salary history questions

At the end of December 2025, amendments to the Polish Labor Code entered into force, changing recruitment practices. Employers are now required to ensure that job advertisements are gender-neutral and that recruitment processes do not include any elements that could be considered discriminatory based on gender. In addition, employers are prohibited from asking candidates about their current or previous remuneration.

Under the new rules, employers must also provide candidates with information about the proposed salary or salary range. This information must be disclosed either in the job advertisement, before the interview (if not previously provided), or before entering into an employment relationship.

proposals, a revised draft published on 30 January 2026 introduces a two-stage procedure. Inspectors would first issue corrective orders encouraging voluntary adjustment of contractual arrangements. Only in cases of non-compliance would a formal administrative decision be issued.

The proposal removes retroactive effects and suspends enforcement until the decision becomes final or is confirmed by a court. It also introduces a new safeguard allowing businesses to request individual labor law interpretations regarding civil contracts.



LAW

Changes to employment rules for Ukrainian citizens under temporary protection

Poland is transitioning from emergency measures toward more structured rules governing the employment of Ukrainian citizens under temporary protection.

A new act submitted for presidential signature extends legal residence and free access to the labor market until 4 March 2027. Employers will continue to hire Ukrainian nationals based on notification, without the need for work permits.

However, the reform aims to strengthen oversight and reduce abuse by aligning employment more closely with general foreigner regulations. Only individuals benefiting from temporary protection will retain the right to establish sole proprietorships.

The law is expected to enter into force

on 5 March 2026, marking a shift from exceptional arrangements toward long-term integration mechanisms.



GUIDELINES

Compensation for unemployment period after unlawful dismissal exempt from social contributions

In an interpretation issued on 18 December 2025, Poland's Social Insurance Institution (ZUS) confirmed that compensation awarded for the period of unemployment following unlawful dismissal is not subject to social security or health insurance contributions. The authority clarified that such payments constitute compensation for lost income rather than remuneration for work performed. As a result, they do not form part of the contribution base under personal income tax rules.

However, this compensation is also not covered by standard exemptions applicable to severance pay or termination-related indemnities.

Letter from the Social Insurance Institution Headquarters dated 18 December 2025, ref. no. DI/100000/43/996/2025



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LAW

Recognizing occupational burnout - key implications of legislative proposal

A new legislative proposal aimed at preventing occupational burnout has been submitted to the Romanian Senate for debate. The initiative highlights the significant economic impact of burnout across the European Union and notes that Romania's current law on health and safety does not address psychosocial risks, making updates necessary to align national rules with European standards.

The draft law introduces a definition of occupational burnout as the result of persistent stress factors related to how work is organized and performed, without classifying it as a medical condition or an occupational disease.

Key employer obligations

Employers would be required to provide employees with information on burnout-related risks and prevention measures, through internal training sessions, informational materials or other appropriate tools. In addition, psychosocial risks would need to be integrated into the employer's internal workplace risk assessment.

Employers with more than 50 employees would also be required to prepare an annual prevention plan in consultation with employee representatives or trade unions, to conduct an annual internal assessment specifically addressing psychosocial risks, and to establish an internal mechanism for reporting burnout risks or situations, without any negative consequences for employees who use it.

Optional measures proposed for the employers

The draft further proposes allowing employees to benefit from paid time off for professional recovery without requiring medical justification, as well as ensuring access to psychological counselling, either by facilitating such services or by partially or fully covering the related costs.

Key employees obligations

Employees would have the right to be informed, to report burnout risks or cases, and to request a reorganization of tasks or workload without facing negative consequences.



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Slovakia



LAW

Key labor law changes effective from 1 January 2026

Effective 1 January 2026, Slovakia introduced several labor law amendments expanding employee entitlements related to personal obstacles to work, alongside important changes to social insurance contributions.

Expanded paid leave for family-related reasons

The new rules broaden paid leave rights in connection with accompanying minor children to professional counseling and prevention facilities and introduce the following changes:

- expansion of recognized personal obstacles to work to include accompanying a minor child (who qualifies as a family member) to counseling and prevention facilities, including specialized centers providing professional services;
- paid leave granted to one family member for the strictly necessary period, up to 7 days per calendar year, provided the accompaniment is necessary and cannot be arranged outside working hours;
- an additional 7 days per calendar year for single parents with children under 15 who have exclusive custody or exercise parental rights alone;
- updated terminology replacing “special school” with “school for children and pupils with disabilities,” aligning labor law wording with education legislation;

- paid leave for accompanying a child with disabilities to social care facilities or schools for children with disabilities, granted to only one family member for the strictly necessary period, up to 10 days per calendar year.

Social insurance contributions during absence periods

Significant payroll changes also apply from 2026. Any income earned by employees during periods of temporary incapacity for work (sick leave), maternity leave, or while caring for a sick child or another dependent person will now be included in the assessment base for both social and health insurance. As a result, employers must pay contributions on such income even during these absence periods.

These amendments strengthen employee protections while increasing employers' HR and payroll compliance obligations. Companies are advised to review leave policies, internal procedures, and payroll systems to ensure alignment with the new requirements.



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Slovenia



LAW

Minimum wage set for 2026

Slovenia has confirmed its minimum wage for 2026 following an update of minimum living cost calculations and consultations with social partners. For work performed from 1 January 2026, the gross monthly minimum wage is set at EUR 1,481.88, corresponding to approximately EUR 1,000 net. The decision was published on 30 January 2026.

Under Slovenian rules, the minimum wage is calculated based on minimum living costs increased by 20%, plus taxes and mandatory employee social security contributions. Depending on economic conditions, such as inflation, wage growth, employment trends, and overall economic performance, the minimum wage may be set higher, but cannot exceed minimum living costs increased by 40%, plus taxes and contributions.

In December 2025, updated minimum living costs were calculated at EUR 791.07, resulting in a statutory minimum wage range for 2026 between EUR 1,372.03 and EUR 1,648.28. The final amount was determined within this range following consultations with employer and employee representatives.

In addition, the minimum wage must be adjusted annually at least in line with inflation. Based on official data showing a 2.7% year-on-year increase in consumer prices, this inflation adjustment was applied as part of the 2026 calculation.



GUIDELINES

Employer access to medical attendance information

The Slovenian Information Commissioner recently issued a non-binding opinion addressing whether employers may verify an employee's claimed visit to an emergency medical service, particularly where information is provided with delay and raises credibility concerns. The authority confirmed that employers are generally entitled to receive limited information related to sick leave, as employees must inform their employer of circumstances affecting employment rights and obligations. In cases such as suspected abuse of sick leave, employers may request confirmation of an emergency room visit - specifically the date and time of attendance - but not medical reasons or diagnoses. Any verification must comply with data protection principles, including data minimization and purpose limitation. Such information should primarily be requested directly from the employee. In certain circumstances, it may also be obtained from healthcare providers, following the applicable personal data protection procedures. If access is refused, employers may seek judicial remedies. Separately, employers remain entitled to initiate medical reviews by appointed physicians or pursue relevant employment or insurance procedures.



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Spain



LAW

Mobility to work becomes a structural element of labor organization

On 5 December 2025, Spain's long-awaited Sustainable Mobility Law entered into force. For the first time, mobility is formally recognized as a right that public authorities must facilitate, linking workplace mobility to broader fundamental rights and everyday working life.

The law provides a regulatory framework enabling companies, public administrations, and transport operators to align their operations with EU climate objectives and the growing expectations of investors, consumers, and regulators in ESG matters.

Under the new rules, companies with more than 200 employees (or 100 per shift) must develop Sustainable Workplace Mobility Plans. These plans must be based on a prior assessment and negotiated with employee representatives. They are required to include measures covering sustainable transport, active mobility, teleworking, road safety, and carbon footprint compensation, and apply not only to employees but also to suppliers and visitors.

The legislation also establishes an Integrated Mobility Data Space to support data traceability and management, introduces biannual monitoring reports, and creates a dedicated enforcement framework. Workplace mobility is now explicitly subject to labor authority oversight, supported by a specific penalty regime.



COURT

Dismissal null and void due to violation of fundamental rights

Spain's Supreme Court has clarified that compensation for moral damages may be awarded in cases of null dismissal involving violations of fundamental rights, even where the employee has not provided a detailed basis for calculating the amount. The Court distinguished between material damages, which must be proven, and moral damages resulting from breaches of fundamental rights. In the latter case, employees are not required to precisely quantify their claim where doing so would be objectively difficult. Instead, judges may determine the amount based on a prudent assessment of the circumstances. As guidance, the Court referred to the penalty framework under social order legislation and emphasized that compensation should take into account factors such as the employee's length of service, the duration and intensity of the violation, its personal impact, any recurrence, and the employer's conduct. Applying these principles, the Court confirmed that moral damages were warranted despite the absence of a detailed calculation and upheld an award of EUR 7,501 for the violation of a fundamental right.

Supreme Court ruling (Labor Chamber), no. 1280/2025, of December 17, 2025, Rec. 408/2025.



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Switzerland



Starting January 1, 2026, minimum hourly wages for domestic workers will increase by 2%, with updated rates by qualification level and the Standard Employment Contract extended through 2028.



LAW

Domestic workers in Switzerland - minimum wages increase in 2026

As of January 1, 2026, important changes will take effect for domestic workers in Switzerland. The Federal Council has extended the Standard Employment Contract (SEC) until December 31, 2028 and approved a 2% increase in minimum hourly wages, strengthening protections in a sector often marked by vulnerable employment conditions.

The new nationwide minimum wages (with the exception of the Canton of Geneva) vary according to professional qualifications. Starting in 2026, unqualified domestic workers must be paid at least CHF 20.35 per hour, while unqualified workers with at least four years of experience in household employment are entitled to CHF 22.30 per hour. For qualified workers, the minimum

hourly wage rises to CHF 24.55 for those holding a Federal Certificate of Competence (AFC), and CHF 22.30 for workers with a Federal Certificate of Vocational Training (CFP).

It is important to note that these amounts do not include allowances for paid vacation and public holidays, which must be calculated separately. Other working conditions—such as working hours, rest periods, termination rules, and continued wage payments in case of illness—remain governed by cantonal employment contracts and Swiss labor law.



GUIDELINES

Mandatory job vacancy reporting

Starting January 1, 2026, the list of professions subject to mandatory job vacancy reporting will be expanded. The decision was taken on December 1, 2025, by the head of the Federal Department of Economic Affairs, Education and Research, in line with the rules governing unemployment insurance.

The mandatory reporting requirement was introduced as part of the implementation of the “Against Mass Immigration” initiative. It applies to occupational groups whose average unemployment rate exceeds the predefined threshold of 5%. Since unemployment has been steadily rising since 2023, the scope of the reporting obligation will continue to widen in 2026.

Newly affected professions include, for example, cleaning staff and auxiliary workers in offices, hotels, and other establishments (around 79,500 employees), as well as cooks (more than 43,500 employees). All professions already subject to the requirement in 2025 will remain covered, particularly unskilled construction workers,

who continue to represent the largest occupational group.

Overall, around 10.8% of employed persons will work in professions subject to mandatory job vacancy reporting in 2026, compared to 6.5% the previous year. Further details on rights and obligations, as well as on the role of regional employment offices, are available through official government channels.

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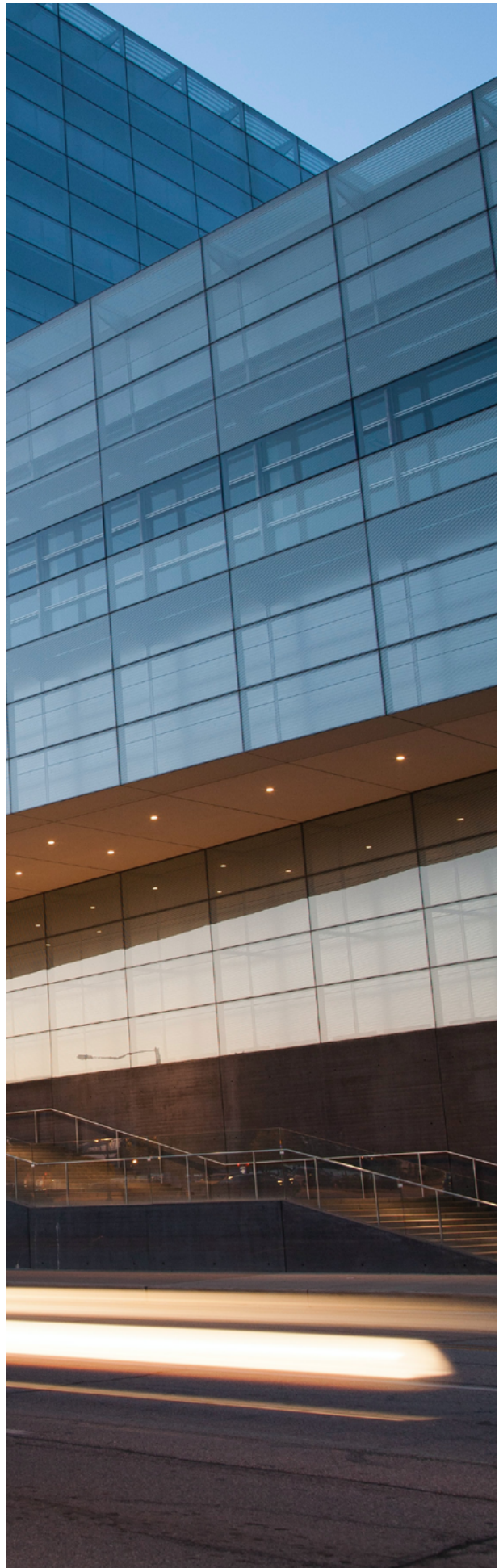
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Ukraine




LAW

The minimum social standards are increased

Based on the Law of Ukraine "On the State Budget of Ukraine for 2026" the statutory minimum salary is increased from UAH 8,000 (approximately EUR 160) to UAH 8,647 (approximately EUR 173) per month and from UAH 48 (approximately EUR 0.95) to UAH 52 (approximately EUR 1.05) per hour. The statutory minimum salary is the minimum amount of remuneration established by law for the monthly (hourly) work quota performed by an employee. It is a state social guarantee, mandatory throughout Ukraine for all employers, regardless of the salary systems used by them.

The minimum subsistence level has also been adjusted. It now stands at UAH 3,209. The minimum subsistence levels for specific categories of people are set at: UAH 3,328 for able-bodied persons; UAH 2,595 for incapable for work persons; UAH 3,512 for children aged 6 to 18. The minimum subsistence level is a cost estimate of a consumer basket containing the minimum set of food products, non-food goods and services necessary to maintain human health and ensure human life.

The statutory minimum salary and minimum subsistence level are used to calculate other social benefits. For example, in 2026 the maximum amount of unemployment

compensation shall constitute UAH 8,647, while in 2025 it was UAH 8,000. The minimum payment will now be UAH 3,900, up from UAH 3,600 previously. The following categories of unemployed individuals are eligible for these payments: those who have had less than 7 months of insurance coverage in the last year; people who have worked for more than 7 months but part-time, or if their salary data cannot yet be calculated; internally displaced persons who do not have documents confirming their insurance coverage.

The unemployment compensation for certain categories of unemployed individuals has increased from UAH 1,500 to UAH 1,650. This amount is allocated to: young people looking for their first job; those who were dismissed from their last job on a disciplinary ground (like absenteeism).

During martial law, the duration of unemployment compensation payments is limited to 90 calendar days. For people of pre-retirement age (one year before reaching the relevant age and having the insurance coverage required for the appointment of an old-age pension), the duration of unemployment compensation payments may not exceed 360 calendar days.



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