

APAC employment forecast 2026



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Overview

DLA Piper's APAC Employment Team has prepared its annual employment law forecast, summarising the major legislative developments and key trends across the region in 2025. The forecast also highlights the important issues and emerging trends that employers in APAC should consider as they plan for 2026.

This publication covers 16 jurisdictions across the Asia Pacific region, including Australia, Cambodia, China, Hong Kong, India, Indonesia, Japan, Macao, Malaysia, Myanmar, New Zealand, Singapore, South Korea, Taiwan, Thailand and Vietnam.

This guide does not constitute legal advice; rather, it provides a general overview and discussion of the topics addressed. For employment-related legal advice, please contact the DLA Piper professionals listed in this guide.



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Australia

Significant changes will impact all employers with employees in Australia in 2025.

Paid parental leave

- Starting 1 July 2026, the paid parental leave coverage that is available will increase from 24 weeks to 26 weeks.
- Employers are now prohibited from cancelling pre-approved, employer-funded paid parental leave in the case of stillbirth or infant loss. The legislation applies to a child is stillborn or dies on or after 7 November 2025.

Statutory superannuation

From 1 July 2026 employees must pay an employee's statutory superannuation payment guarantee concurrently with ordinary salary and wages. Any contributions must be paid into an employee's superfund within seven business days of payday. Previously it only needed to be paid quarterly.

Restraints of trade

- Restraints of trade, including non-compete, non-solicitation, and non-disclosure clauses are commonly used in employment contracts to protect business interests.
- We are expecting legislation to be introduced during the course of 2026 to regulate or restrict post-employment restraints.
- Our expectation remains that non-competes will not be banned completely, however the more likely scenario is limits being placed on non-competes such as non-compete clause being limited to only being enforceable for those above the high income threshold (currently 183,100 and indexed on 1 July each year for inflation).
- It is not clear whether any such legislation will operate for new employees or contracts of employment entered into after the legislation is introduced or whether it will be retrospective and apply to existing employees and employment contracts.

AI legislation

- The NSW Government introduced a work health and safety Bill into the Parliament at the end of 2025 to amend the primary duty of care of a person conducting a business or undertaking ("**PCBU**") to ensure as far as reasonably practicable that worker health and safety is not put at risk from the use of digital work systems (the definition of 'digital work systems' will include algorithms, automation, AI and online platforms).
- There will be a specific duty that a PCBU so far as reasonably practicable must ensure that worker health and safety is not put at risk from allocation of work by a digital work system and must consider whether the allocation of work creates or results in:
 - excessive/unreasonable workloads;
 - use of excessive/unreasonable metrics to assess and track a worker's performance;
 - excessive/unreasonable monitoring/surveillance of workers; and
 - discriminatory practices/decision-making in the conduct of business.
- Further, the Bill will give WHS entry permit holders (e.g. union officials) the right to require a PCBU to provide them reasonable assistance to access and inspect a digital work system relevant to suspected WHS Act contraventions.
- The Bill is expected to pass in early 2026 and other key states may consider similar legislation.



Cambodia

Increase in the minimum wage for 2026

Effective from 1 January 2026, the minimum wage for workers in the garment, textile, footwear, travel goods, and bag industries has increased by USD2 (approximately 1%) compared with 2025. The new minimum monthly wages are USD210 for regular workers and USD208 for probationary workers. Piece-rate workers will be paid the higher of their actual earnings or the applicable minimum wage.

Digitalised declaration of opening enterprise and procedures for notifying changes

- All enterprises, including newly established and existing enterprises, are required to register and create an account at the Labour Automated Centralised Management System ("LACMS") and obtain a digital declaration of opening enterprise to fulfil the additional compliance obligation.
- Any changes to the entity's information registered with the Ministry of Labour and Vocational Training ("MLVT"), including a change of enterprise name, owner or director, suspension of operations, office address, permanent closure or other amendments, must be submitted through the LACMS, along with the supporting documents, depending on the nature of the change, as this replaces physical submission.

Use and maintenance of the digital enterprise establishment book

- The MLVT has introduced a digitalised enterprise establishment book, requiring all enterprises to register and use a standardised template establishment book through the LACMS. The establishment book will be issued in digital format and embedded with a QR code for legal verification.
- Enterprises are required to retain the digital enterprise establishment book and its supporting documents at the enterprise's head office for labour inspection purposes and to preserve completed payroll books for a minimum of three years after their closure.

Payroll record keeping and monthly submission requirements

- Enterprises may use either a traditional payroll book or a computerised payroll system, provided that it bears the enterprise owner's signature and official stamp. In all cases, it must register in the LACMS to receive a generated QR code to ensure that it is valid for usage.
- Enterprises must maintain payroll records for a minimum of three years and ensure they are available to labour inspectors at any time.
- With the new obligation imposed, enterprises are required to prepare and submit monthly payroll information through the LACMS using the MLVT's prescribed template, no later than the 20th day of the following month.

Changes in the procedure for applying for overtime work

- Effective 6 May 2025, the MLVT has shortened the timeline for filing overtime work notification from at least seven working days to three working days prior to the commencement of overtime work. The notification is now free of charge and not subject to comprehensive review by the MLVT.
- Terms and conditions regarding overtime work and suspension of days off are provided.
- Despite this, the enterprises must fill in all required information and documentation through the LACMS and retain such records for inspection by labour inspectors while the fundamental principles governing overtime work remain unchanged.

Reforms to the individual and group labour dispute resolution framework

On 4 March 2025, the MLVT issued two regulations reforming the framework for the resolution of individual and collective labour disputes. These regulations introduce detailed procedures that significantly clarify the dispute resolution process for both individual and group labour disputes. The reforms aim to enhance procedural rigour, accountability, and efficiency by establishing a more structured and transparent dispute settlement mechanism.

China

Judicial guidance and non-compete rules

- **Supreme People's Court's Interpretation (II):** Local courts are expected to further clarify this judicial interpretation, particularly regarding:
 - the enforcement and reasonableness of non-compete clauses.
 - criteria for recognising de facto employment and co-employment relationships.
 - rules concerning reinstatement of employees.
- **Guidelines for Corporate Implementation of Non-Compete Compliance:** Although non-binding, these Guidelines provide detailed standards for employers. Their influence will grow in 2026, advising enterprises to:
 - refine the scope of personnel subject to restrictions.
 - set reasonable compensation and penalty terms.
 - expect stricter judicial review of breach cases.

New forms of employment and gig economy

- Expect further refinement of employment classifications in the platform economy.
- Sector-specific policies are anticipated, clarifying:
 - employment status recognition.
 - payment rules and occupational injury protections.
- New case category for platform-based employment disputes has been introduced, effective from 1 January 2026.

AI regulation in the workplace

- The amended Cybersecurity Law, effective on 1 January 2026, has a newly added Article 20 which specifically addresses the security and development of artificial intelligence ("AI").
- A comprehensive AI law is anticipated.
- Ethical standards and data governance for workplace AI use are expected to be formalised.

Retirement age reform and protection of older workers

- Gradual increase in retirement age to continue:
 - men: from 60 to 63.
 - women: from 50/55 to 55/58, depending on role.

- A new dual-case system for disputes involving post-retirement-age workers takes effect from 1 January 2026:
 - those not receiving pensions but under employer management may claim employment rights.
 - those receiving pensions to be treated under service contract rules.
- The authorities may accelerate the legislative process for the *Interim Provisions on the Protection of Basic Rights and Interests of Older Workers*, further clarifying standards for safeguarding the rights of older workers regarding working hours, rest and vacation time, occupational safety, and health.

Social insurance and welfare compliance

- Voluntary social insurance waiver agreements are expressly invalid. Employers must ensure full social insurance contributions for all eligible workers, including in cross-regional and labour dispatch scenarios.
- Compliance with employee benefits such as sick pay and paid leave will face increased scrutiny; companies must formalise policies and retain records.

Labour standards and occupational safety

- Minimum wage, leave entitlements, social insurance and housing fund contributions may be adjusted regionally.
- The stringent review of flexible working hour system applications seen in some regions is a trend likely to expand in 2026.
- On 20 November 2025, the Ministry of Human Resources and Social Security issued the *Opinions on Several Issues Concerning the Implementation of the Work-Related Injury Insurance Regulations (III)*, which further clarifies the rules for work-related injury recognition in new scenarios arising from the widespread adoption of digital office practices. Employers are strongly advised to review and update their internal policies and management practices, particularly those relating to remote and flexible working arrangements.

Hong Kong SAR

Statutory holiday increase

- From 2026 onwards, Easter Monday will be added as a statutory holiday, and there will be 15 statutory holidays in total.
- Good Friday and the day following Good Friday will be added as a statutory holiday in 2028 and 2030 respectively.

Revised definition of “continuous contract” under the Employment Ordinance

- The amendment to the definition of “continuous contract” under the Employment Ordinance (“**EO**”) has taken effect on 18 January 2026.
- Unlike the previous “418” rule which is based on being continuously employed for at least four weeks with at 18 hours worked each week, the new rule provides that an employee will be regarded as employed under a “continuous contract” if they have been continuously employed for at least four weeks, and in each of those weeks, they have worked either (i) at least 17 hours, or (ii) (where any week falls below 17 hours) a total of at least 68 hours over the four-week period comprising that week and the three preceding weeks. This will require employers to conduct frequent audits of part-time employees who have fluctuating work patterns and who may tip in and out of continuous employment status over rolling weeks.
- Whether an employee is deemed to be employed under a ‘continuous contract’ determines entitlement to receive certain statutory employee benefits such as paid statutory holidays, statutory annual leave, statutory sickness allowance, statutory maternity/paternity leave and statutory severance payment and statutory long service payment. The new rule replaces the long-standing ‘418 rule’, effectively relaxing the eligibility threshold for receiving those statutory employee benefits under the EO. It helps prevent the exploitation of part-time, temporary and casual workers.

Adjustment to statutory minimum wage is expected

The current statutory minimum wage (“**SMW**”) rate is HKD42.10 per hour. An adjustment to the SMW rate is expected to take effect on 1 May 2026, and that will be the first SMW rate derived from the new formula-based review mechanism which takes into account both inflation and GDP growth.

Other employment related initiatives

- According to the Chief Executive’s 2025 Policy Address, the Government is committed to working on an array of employment-related initiatives in 2026. Some of the key initiatives include, but are not limited to, the following:
 - the Government is taking steps to balance the need for importing labour against the priority of employing local workers. Under the Enhanced Supplementary Labour Scheme, new measures have been introduced to help ensure that local job opportunities are not undermined whilst businesses, genuinely unable to recruit locally, can have access to imported labour.
 - the Government will step up efforts to combat illegal employment.
 - continuing the enhancement of its training and career planning services, the Employees Retraining Board will strengthen its industry consultative mechanism, and identify demand for, and gaps in, core skills in a targeted manner to devise a skills-based training framework. Legislative amendments to the Employees Retraining Ordinance will follow to reinforce these initiatives.
 - labour protections are also being expanded. The Government plans to improve work injury compensation for digital platform workers. The Labour Department will also continue to step up inspection and enforcement, promotion and publicity, as well as education and training, to build a stronger occupational health and safety culture and reduce accidents.
 - a mid-term review of the Re-employment Allowance Pilot Scheme will be conducted in 2026 to explore additional support for elderly and middle-aged workers.

India

From reform to reality: India's labour codes take effect

- After a half decade of debate, deferral, and anticipation, in what is being hailed as the single largest labour reform since India's independence, on 21 November 2025, the Ministry of Labour and Employment brought into force the four landmark Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (the **"Codes"**) – consolidating 29 legacy labour statutes into a unified framework. Interestingly, while the Codes have been brought into effect, the rules framed thereunder have not yet been notified. In this interim phase, employers will need to continue complying with the existing rules under the (repealed) labour laws, to the extent they are not inconsistent with the Codes. State-specific labour laws will also continue to apply and must be read harmoniously with the Codes. The key areas of impact are as follows:
 - **'Wages', the hidden cost multiplier:** Under the new definition of 'wages', benefits like gratuity and social security contributions must be calculated on all fixed/guaranteed pay components (subject to certain exclusions). This has materially increased employee benefit liabilities, with large players like Infosys, HCL and TCS reporting between INR9.56 – INR40 billion in additional cost impact. Employers must move quickly to audit wage structures and implement strategies to mitigate the cost impact.
 - **Contract labour under the microscope:** Employers are now prohibited from engaging contract labour in an establishment's 'core activities', barring certain customary and emergency exceptions. Employers with significant outsourced or vendor-driven workforces must now revisit what constitutes 'core', re-paper vendor arrangements, and where necessary, restructure engagement models to avoid enforcement risk.
 - **Exit payments on a stopwatch:** The Codes introduce a two-day deadline for payment of unpaid wages on termination, resignation, or closure. While it is hoped that the state rules will soften these timelines, as on date, companies will need to redesign exit playbooks to account for the expedited timelines.
 - **Fixed-term employees, flexibility at a price:** The Codes formalise parity between fixed-term and permanent employees, including pro-rata statutory benefits and making gratuity payable to fixed-term employees after one year at contract end, requiring organisations using project based/rolling fixed term hiring to reassess their practices factoring the cost impact.

Beyond these headline changes, several key aspects – such as health and safety obligations, redesigned appointment letters, and the constitution of grievance redressal committees – will be operationalised only upon

notification of the accompanying rules. With rules awaited, industry bodies are actively seeking flexibility within the rule-making process. This remains a fast-evolving area, warranting close attention.

Karnataka's menstrual leave mandate: progressive policy, unsettled law

- Karnataka has introduced one day paid menstrual leave per month for menstruating employees aged 18 to 52 years, applicable across factories and commercial establishments statewide. While framed as a progressive measure, the policy has the effect of granting women employees 40% more paid leave than their male counterparts, in addition to existing gender-specific leaves such as maternity leave – reviving discussion around workplace parity and the potential downstream impact on hiring decisions and cost allocation.
- A key point of debate lies in how the leave has been introduced – through a standalone executive order, without amendments to existing labour statutes. This has led to the order being challenged before the Karnataka High Court on grounds including lack of legislative backing and absence of stakeholder consultation. While the order continues to operate, the court has recognised the matter as one of public importance, with further clarity expected through subsequent hearings. Businesses are monitoring developments closely, with many deferring actions until further clarity emerges.

Mental health at work: misconduct, disability, and a shifting judicial lens

- Mental health has moved to the centre of workplace disputes, with employees increasingly invoking mental health as a defence to alleged misconduct – most commonly in cases involving absenteeism and erratic behaviour. Courts have responded by subjecting disciplinary action in such cases to closer scrutiny.
- The principle established in 2022 by the Supreme Court in *Ravinder Kumar Dhariwal v. Union of India* that termination for non-wilful conduct linked to mental health is disproportionate and discriminatory – was reiterated in 2025 by the Chhattisgarh High Court in *SECL v. Ravi Shankar Mahant* which declined to interfere with an order quashing the termination of an employee with schizophrenia, holding that absences due to mental health conditions cannot be treated as wilful misconduct.
- These decisions reflect a recalibration of how misconduct is assessed when mental health is involved. Employers are increasingly expected to assess termination decisions through the lens of intent, capacity, and reasonable accommodation, rather than treating misconduct as a binary question of compliance or breach.

Indonesia

Amendment to the regulation on unemployment insurance

- Government Regulation No. 6 of 2025 reduces the mandatory contribution rate payable by the company under the Job Loss Insurance (*Jaminan Kehilangan Pekerjaan*) programme from 0.46% to 0.36% of the employee's monthly wage.
- The monthly cash benefit paid by BPJS Ketenagakerjaan to eligible employees upon termination has been increased to a uniform rate of 60% of wages for up to six months, replacing the previous scheme of 45% for the first three months and 25% for the following three months.

Obligation to establish an Occupational Safety and Health ("OSH") Committee

- Ministry of Manpower ("MOM") Regulation No. 13 of 2025 revokes the outdated 1987 regulation. The new regulation separates the role of OSH Committee (internal body) from the appointment of OSH Specialist (profession) in light of multiple derivative regulations to avoid misinterpretation and inconsistency.
- The formation of OSH Committee now applies to companies employing 100 employees or more *and* to companies engaged in high-risk activities, regardless of headcount, aligning with the risk-based and business licensing approach.

Prohibition on retention of employee documents

Under MOM Circular Letter No. M/5/HK.04.00/V/2025, the MOM has clarified that employers are prohibited from requiring or retaining employees' original diplomas or personal documents as a condition or security for employment.

Non-discrimination and age requirements in recruitment

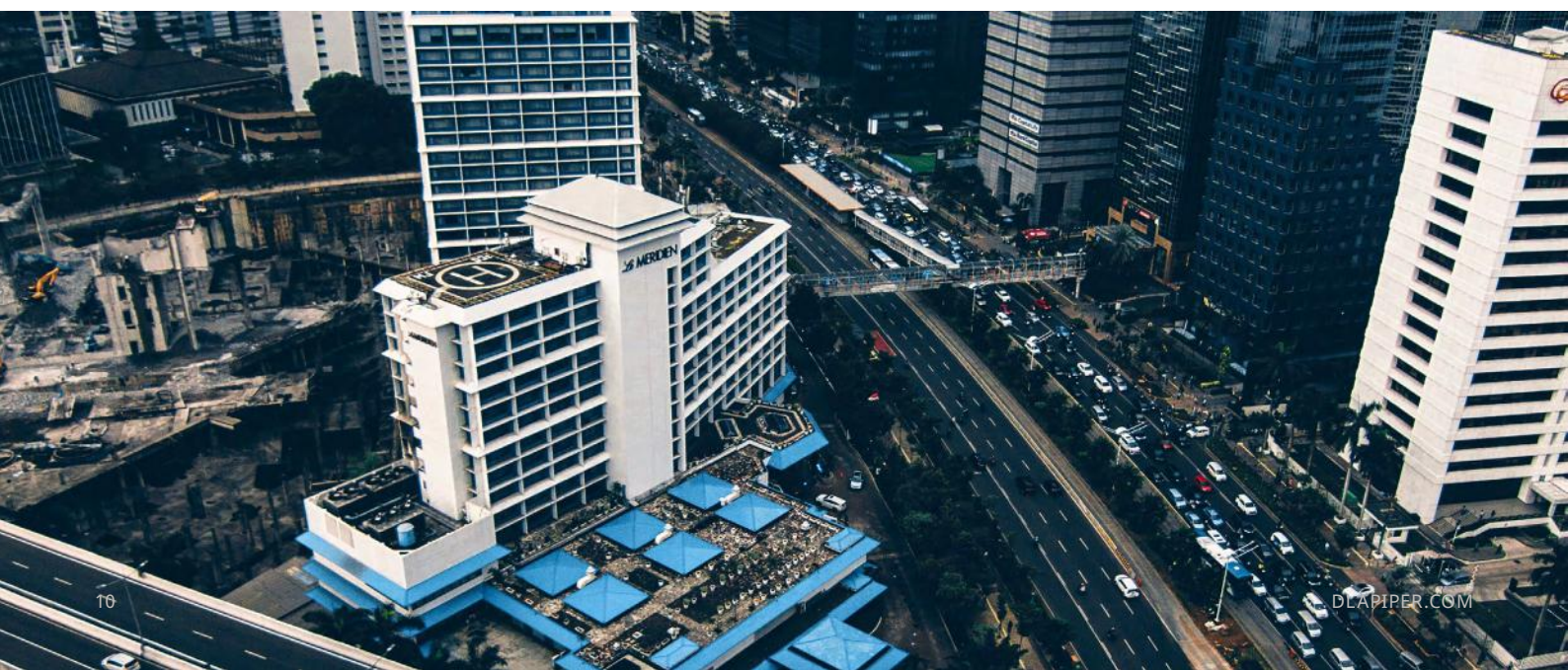
The issuance of MOM Circular Letter No. M/6/HK.04/V/2025, affirms the prohibition on discrimination in recruitment. The letter states that age requirements in the recruitment process are only permitted where they are objectively justified by the nature or characteristic of the role and where they do not limit equal access to employment opportunities. For instance, field construction work is more reasonably assigned to younger workers who generally have stronger physical capacity.

Period for termination claim

- With the ruling of Constitutional Court Decision No. 132/PUU-XXIII/2025 dated 17 September 2025, an employee may now file a lawsuit within one year after mandatory mediation or conciliation efforts to resolve a termination dispute have failed, rather than from the date they were notified of termination.
- For employers, an extended statute of limitations prolongs the unresolved termination period and the employer's payment obligations introduced by Court Decision No. 168/PUU-XXI/2023. While the Supreme Court, through Circular Letter No. 5 of 2015, introduced the concept that employers are only required to pay salaries for up to six months while seeking resolution, the practical application of this guidance remains uncertain.

Minimum wages

For 2026, provincial minimum wages (UMP) across Indonesia generally increased by approximately five to seven percent (5-7%), with the minimum wages for DKI Jakarta rising by 6.17% to IDR5,729,876, effective 1 January 2026.



Japan

After several minor changes or updates to labour and employment laws in 2025, 2026 will have some significant changes. As summarised below, the changes that are coming in 2026 are meant to expand the scope of mandatory pay gap disclosures, make the whistleblower protection system more accessible for employees, and codify measures to prevent customer harassment. In addition, the Japanese Government is considering amendments to the Labour Standards Act, which is the most fundamental statute in Japanese labour law, and these amendments may materialise in the latter half of 2026 or in 2027.

Amendments to the gender pay gap requirements

- The amendments require companies with 101 or more employees to disclose the gender pay gap and the ratio of women in management positions. This legislation change will take effect on 1 April 2026. Specifically, the following changes are scheduled to be made:
 - for companies with 301 or more employees, prior to the amendment, they were required to disclose the gender pay gap along with at least two other indicators. After the amendment, these companies must disclose the gender pay gap, the ratio of women in management positions, and at least two additional indicators.
 - for companies with 101 to 300 employees, prior to the amendment, they were required to disclose at least one indicator. After the amendment, these companies must disclose the gender pay gap, the ratio of women in management positions, and at least one additional indicator.

Amendments to the whistleblower protection law

- This legislation change will take effect on 1 December 2026. The most significant changes are as follows:
 - independent contractors are also permitted to make whistleblowing reports.
 - any disciplinary action taken by a company against an employee on the grounds that the employee has made a proper whistleblowing report is rendered invalid.
 - criminal penalties will be possibly imposed on companies that dismiss or discipline employees on the grounds that the employees have made proper whistleblowing reports.
 - acts that obstruct whistleblowing without justifiable grounds are prohibited, and any agreements or similar acts based on such obstruction are rendered invalid.
 - acts intended to identify whistleblowers without justifiable grounds are prohibited.

Establishment of the law regarding customer harassment

There has been no law specifically addressing customer harassment until now, but companies will finally be legally obligated to take steps to address it. The amendment will define customer harassment under the law, impose duties on companies to establish an internal system to prevent customer harassment (to be detailed in forthcoming Government guidelines). The amendment also prohibits any disadvantageous treatment of individuals who report customer harassment. This legislation change will take effect at some point within 2026, although the exact date has not yet been determined.



Macao SAR

Macao's employment policy in 2025 was defined by consolidation and clear signalling as the Government balanced post-pandemic growth with labour-market stabilisation and family support. In 2026, the emphasis turns to implementation. A statutory minimum wage uplift has come into force, the maternity leave pay subsidy will remain in place through year-end for eligible cases, and work continues on potential leave enhancements.

Minimum wage uplift effective 1 January 2026

- The Legislative Assembly has approved an increase to the statutory minimum wage to MOP35 per hour effective from 1 January 2026. The corresponding proportional benchmarks are MOP280 per day, MOP1,680 per week and MOP7,280 per month.
- For output-based and piece-rate pay, employers must ensure that average hourly earnings meet or exceed the MOP35 threshold when calculated over the relevant pay period. In practical terms, payroll engines, pay tables and employment contract templates that reference statutory minimums should be updated before the first 2026 payroll.

Maternity leave subsidy scheme extended through 31 December 2026

- The Government has extended the private-sector maternity-leave pay subsidy through 31 December 2026. Under the scheme, eligible employers pay the full statutory 70 days of paid maternity leave and may then claim reimbursement for 14 days in respect of eligible Macao resident employees.
- The subsidy does not apply to publicly funded entities, gaming operators, educational institutions, companies with more than 100 employees, or non-resident workers. The extension maintains the framework introduced alongside the 2020 Labour Relations Law reform, which increased statutory paid maternity leave from 56 to 70 days.

Government agenda to increase maternity and annual leave (policy work underway)

Throughout 2025, the authorities signalled that further increases to statutory maternity leave and annual leave are under active consideration. The Standing Committee for the Coordination of Social Affairs is expected to conduct public consultations, alongside an analysis of the long-term sustainability of maternity-leave subsidies. No definitive parameters or timelines have been released.

Practical forecasts and employer action points

- Implement the new wage floor by reconfiguring payroll rules to the updated rate card and aligning remuneration clauses that reference statutory minimums. Where piece-rate or output-based pay is used, schedule periodic checks to confirm average hourly pay meets the MOP35 benchmark.
- Operationalise the maternity leave subsidy. Build a standard DSAL reimbursement process with controls around the 150-day filing deadline, ensure eligibility screening for employee residency and employer type, and maintain complete supporting records. Budget for the upfront payment of the full 70 days to mitigate cash-flow pressure.
- Prepare for potential leave enhancements. Scenario-plan HR accrual rules, carry-over limits and budgeting for increased annual-leave balances and any further maternity leave changes. Draft policy and handbook updates now so they can be issued quickly once the legal position is confirmed.



Malaysia

Employment Insurance System (Amendment) Bill 2025

- The Employment Insurance System (Amendment) Bill 2025 ("**EIS Amendment Bill**") was passed by the Dewan Rakyat (House of Representatives) of the Malaysian Parliament on 2 December 2025, and is due to be tabled before the Dewan Negara (Senate) in early 2026.
- The proposed amendments extend the coverage of the Employment Insurance System Act 2017 and empower SOCSO to provide employment services to casual workers and gig and platform workers.
- The EIS Amendment Bill also introduces enhanced benefits, including a Mobility Assistance Allowance of RM1,000, and an increase in the rates for re-employment allowance, training fees, and training allowance.

Gig Workers Act 2025

- Malaysia's historic Gig Workers Act was passed by Parliament on 28 August 2025 (Dewan Rakyat/House of Representatives) and 9 September 2025 (Dewan Negara/Senate), and gazetted on 31 December 2025. It is awaiting a commencement date to be fixed by the Minister of Human Resources.

- The expansive and long-awaited Act with the overarching aim of protecting the rights of gig workers comprises 112 sections. The introduction of a specific legislation for gig workers means that workers in the gig economy no longer fall through the gaps when it comes to being entitled to basic legal rights.
- Key provisions include the establishment of landmark statutory definitions of "gig worker", "contracting entity" and "platform provider", and the provision of a list of mandatory terms and conditions to be included in service agreements.
- The Act also entitles gig workers to specified statutory rights, and provides for a mandatory dispute resolution mechanism, both internally as well as through a conciliation process before the Director General for Industrial Relations.
- The Act establishes a Gig Workers Tribunal, which will have jurisdiction to hear and determine any dispute or matter referred to it, and grant binding awards with criminal penalties for failure to comply.
- Pursuant to the Act, platform providers will be required to register gig workers under the Self-Employment Social Security Scheme and make deductions from the earnings of the gig worker and contribute to the social security scheme on behalf of the gig worker.



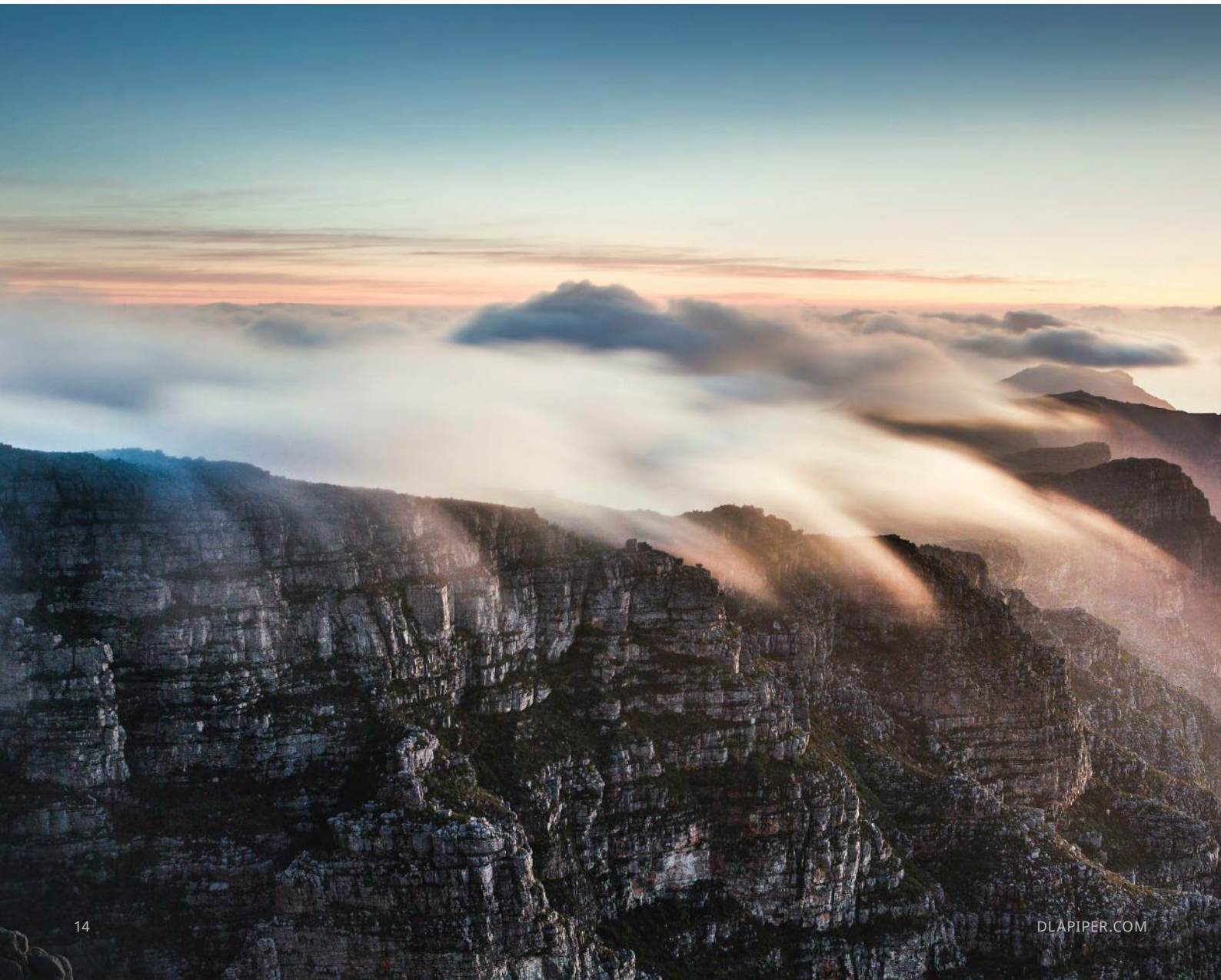
Myanmar

Minimum wage update

- The National Committee for Determining the Minimum Wage issued Notification No. 1/2025 on 14 October 2025, which mandated a further MMK1,000 increase to the daily remuneration for workers. This update, effective retroactively from 1 October 2025, is mandatory for all enterprises employing ten or more workers across all sectors and regions.
- The total daily minimum wage has been raised to 7,800 Kyats for an eight-hour workday.

The breakdown of this total is as follows:

Wage Component	Amount (MMK)	Status
Base Minimum Wage	4,800	Fixed (since 2018)
Previous Allowances	2,000	(MMK1,000 from October 2023 + MMK1,000 from August 2024)
New 2025 Allowance	1,000	Effective 1 October 2025
Total Daily Rate	7,800	Current Rate



New Zealand

Employment Leave Act

- In September 2025, the Government announced the decision to repeal the Holidays Act 2003 and replace this with the 'Employment Leave Act'.
- An array of changes have been proposed that would reform the current annual leave and sick leave systems, that include:
 - continuous accrual of annual leave and sick leave in hours from the commencement of employment, rather than being provided as lump sum entitlements.
 - sick leave entitlements being proportionate to contracted hours.
 - an annual leave and sick leave compensation payment at a rate of 12.5% of the worker's ordinary hourly wage rate to apply to both casual workers without contracted hours, and for additional hours worked by other workers above their contracted hours.
- The bill has not yet been drafted or introduced to the parliamentary process.

Employment Relations Amendment Bill

In June 2025, the Employment Relations Amendment Bill was introduced to parliament. This:

- provides a set of tests to apply to determine whether a person is an independent contractor or employee;
 - strengthens the ability to limit and reduce remedies for personal grievances by 100% for an employee's contributory behaviour to the situation that gave rise to the personal grievance; and
 - introduces a NZD200,000 wage and salary threshold to raise certain personal grievances.
- The bill is awaiting its third reading in parliament.

Pay secrecy

The Employment Relations (Employee Remuneration Disclosure) Amendment Act 2025 was introduced in August 2025. The Act protects employees who choose to discuss their remuneration by the creation of a new ground for a personal grievance where an employer engages in adverse conduct for a remuneration disclosure reason.

Exit discussions

- In October 2025, the Education and Workforce Committee recommended that the Employment Relations (Termination of Employment by Agreement) Amendment Bill be passed. The bill allows an employer to seek to terminate the employment relationship with mutual consent, enabling the employer to request an employee execute a settlement agreement in return for specific compensation in full and final settlement of any cause of action arising out of the employment relationship. The bill is awaiting second reading.
- The bill is awaiting its third reading in parliament.

Increase to minimum wage and updates to KiwiSaver

- From 1 April 2026, the statutory minimum adult wage will increase to NZD23.95 gross per hour.
- From 1 April 2026, the default rate of employee and employer contributions for KiwiSaver will increase to 3.5%, and 16-and 17-year-olds will qualify for employer KiwiSaver contributions.



Singapore

Employment Act review

In March 2025, the Ministry of Manpower (“**MOM**”) announced that the MOM will review the Employment Act in consultation with tripartite partners, to ensure that “we continue to strike the right balance between protection for workers and preserving flexibility for businesses.” The Employment Act is Singapore’s main labour legislation that regulates the employer-employee relationship, ensuring minimum standards for working conditions and protecting employment rights. We expect more details to be released in due course.

Immigration

Changes to Employment Pass salary criteria:

Since 1 January 2025, the Employment Pass (“**EP**”) qualifying salary for new applications has been revised to at least SGD5,600, and at least SGD6,200 for the financial services sector, and the salary requirements increase progressively depending on the candidate’s age. This revised EP qualifying salary will also apply to the renewal of EPs that are expiring from 1 January 2026. For S Passes, the qualifying salary threshold was raised to at least SGD3,300 and at least SGD3,800 for the financial services sector from 1 September 2025 onwards, and the salary requirements will increase progressively depending on the candidate’s age. This revised S Pass qualifying salary will also apply to the renewal of S Passes that are expiring from 1 September 2026. The increases are driven by Singapore’s overall strategic goal to uplift the quality of the foreign workforce, ensure competitiveness, and protect local professionals.

Diversity and inclusion

- **Workplace Fairness Act (“WFA”):** On 4 November 2025, Singapore’s Parliament passed the Workplace Fairness (Dispute Resolution) Bill, which establishes a dispute resolution framework for workplace discrimination claims. With this second bill passed, the full framework for workplace fairness claims has now been confirmed. The implementation timeline has now been confirmed, with the WFA expected to

take effect by end-2027. This will provide employers with more time to familiarise and prepare themselves for these new statutory rules and obligations. Discrimination will be statutorily defined as making an adverse employment decision because of any of the following protected characteristics: (i) age, (ii) nationality, (iii) sex, marital status, pregnancy status (including breastfeeding and women who express a desire to bear children), caregiving responsibilities, (iv) race, religion, language ability, and (v) disability and mental health condition.

- **Increased shared parental leave:** Under the Shared Parental Leave (“**SPL**”) scheme, eligible working parents will be provided with SPL, which is in addition to their maternity leave and paternity leave entitlements. Currently, eligible parents enjoy six weeks of SPL, to be shared between both parents. From 1 April 2026 onwards, eligible parents will enjoy 10 weeks of SPL, to be shared between both parents. This is intended to foster a pro-family environment by supporting working parents in raising children.

Retirement

- In 2025, the monthly Central Provident Fund (“**CPF**”) Ordinary Wage (“**OW**”) salary ceiling (which is the maximum portion of an employee’s OW monthly wage that is eligible for CPF contributions) was increased from SGD6,800 to SGD7,400. The contribution rates for senior workers aged above fifty-five (55) to sixty-five (65) will be increased by 1.5%. This includes a 0.5% increase from the employer’s share and 1% from the employee’s share. From 1 January 2026 onwards, the monthly CPF OW salary ceiling will be increased again from SGD7,400 to SGD8,000. This increase is intended to keep pace with rising wages.
- The statutory minimum retirement age is currently 63 years, and will be raised to 64 years from 1 July 2026. The statutory re-employment age will be correspondingly raised from 68 to 69 years on 1 July 2026.



South Korea

Minimum hourly wage for 2026: KRW10,320 (effective from 1 January 2026)

The total amount of regular bonuses and cash welfare benefits will be included in the calculation of minimum wage.

Amendment to the Trade Union and Labour Relations Adjustment Act (the “TULRAA”), commonly known as the “Yellow Envelope Act” (effective from 10 March 2026)

The Yellow Envelope Act will become effective on 10 March 2026. The key aspects of the Amendment are as follows:

- **Expansion of the scope of an ‘Employer’**
 - this Amendment recognises an entity as an ‘employer’ under the TULRAA if it has substantial and specific control over working conditions, even if it is not the direct employer under an employment contract.
 - accordingly, if a contracting entity substantially and specifically controls or determines the working conditions of a subcontractor’s employees, it may be deemed an employer and be obligated to engage in collective bargaining with the subcontractor’s union.
- **Expansion of the scope of ‘Union Membership’**
 - currently, the TULRAA stipulates that an organisation is not considered a trade union if it allows non-employees to join. This Amendment deletes this provision, thereby ensuring the right to organise for various types of workers, including special employment workers and platform workers, and aligning with recommendations from international organisations such as the ILO.
- **Expansion of the scope of an ‘Industrial Dispute’**
 - currently, the TULRAA defines an industrial dispute as “a state of dispute arising from a disagreement over claims concerning the determination of working conditions, such as wages, working hours, welfare, dismissal, and other treatment.” This definition limits industrial disputes to disagreements arising during the process of determining working conditions applicable to all union members.
 - however, this Amendment redefines an industrial dispute as “a state of dispute arising from a disagreement over claims concerning the determination of working conditions, such as wages, working hours, welfare,

dismissal, the status of employees, and other treatment, and business management decisions that affect working conditions, as well as from the employer’s clear violation of a collective bargaining agreement regarding matters set forth in Article 92, Subparagraph 2, Items (a) through (d).” Thus, this change expands the scope of legitimate industrial action.

- **Limitation on damage claims against unions**

- while the current TULRAA grants immunity to unions or workers from liability for damages resulting from legitimate collective bargaining and industrial actions, this Amendment broadens this protection to cover damages arising from “other activities of the trade union” as well.
- it also clarifies that a union or worker is not liable for damages caused to an employer when acting in defense against the employer’s illegal acts. It prohibits employers from exercising their right to claim damages for the purpose of interfering with union activities. Moreover, this Amendment outlines specific factors that courts must consider when determining the extent of individual liability for illegal acts committed by the union and/or workers and provides a framework for such union and/or workers to request a reduction in damages.

In line with the above, the Ministry of Employment and Labour (the “MOEL”) has announced a legislative notice for a partial amendment to the Enforcement Decree of the TULRAA (the “ED Amendment”) to facilitate a substantive collective bargaining process. The key highlights of the proposed ED Amendment are provided below. Establishing Grounds for Extension of Labour Relations Commission Decision Period:

- **Establishing grounds for extension of Labour Relations Commission (“LRC”) decision period:** Currently, when an employer fails to make a public announcement regarding the fact of a request for bargaining, a trade union may request the relevant LRC to address this situation. Thus, when the LRC receives such a request for correction, it shall decide thereon within 10 days from the date it receives the request. However, under the ED Amendment, the LRC’s current 10-day decision-making period may be extended once by up to an additional 10 days, allowing for a maximum total of 20 days, as grounds for such extension have been established.

- **Clarification of criteria for separation and integration decisions of bargaining unit:** The ED Amendment establishes clear criteria for the LRC when separating or integrating bargaining units. In making such determinations, the LRC must now consider additional factors, including the union's scope, the commonality of interests, the adequacy of representation by other unions, potential inter-union conflicts, and the parties' preferences – expanding upon previous criteria such as differences in working conditions, types of employment, and bargaining practices.

Permission of punishment against employers with habitual wage payment delays under the Amendment to the Employee Retirement Benefit Security Act (the “ERBSA”) (effective from 11 November 2025)

To strengthen sanctions against employers who intentionally and repeatedly fail to pay wages and in line with the amendment to the Labour Standards Act (the “**LSA**”), which now allows punishment against employers (regardless of the victim's will), the amendment of the ERBSA also allows punishment (regardless of the victim's will) with respect to delays in retirement benefit payment against employers that are listed in the disclosure list pursuant to Article 43-2 of the LSA.



Taiwan

Key points on amendments to the Occupational Safety and Health Act regarding workplace bullying

Following a landmark legislative session in late 2025, workplace bullying is now legally defined in Taiwan for the first time. The official enforcement date is expected to be announced within the next few months.

A clearer definition of workplace bullying

Workplace bullying refers to situations in which, during the performance of duties in the workplace, employees use their position or power to exceed the necessary and reasonable scope of business needs and continuously engage in offensive, threatening, ignoring, isolating, insulting, or other inappropriate actions or words that harm a worker's physical or mental state. In severe cases, the conduct does not need to be continuous.

Tiered prevention measures

To address challenges faced by smaller businesses that are unsure how to implement preventive measures, the amendment establishes basic principles for such measures. Employers must formulate workplace bullying prevention measures based on the scale of the enterprise.

Employers must take immediate and appropriate measures

To prevent employers from passively ignoring complaints, the amendments specify a proactive duty to respond. When employers become aware that a worker is a victim of workplace bullying, they must immediately take effective and appropriate measures.

Clearly defined investigation and appeal procedures

In order to address transparent, objective, and fair investigation processes, the amendments call for standardised procedures. Employers must establish clear rules for investigations, mediation, and appeals to ensure objectivity, fairness, and impartiality throughout the process.

Establishment of an internal reporting mechanism

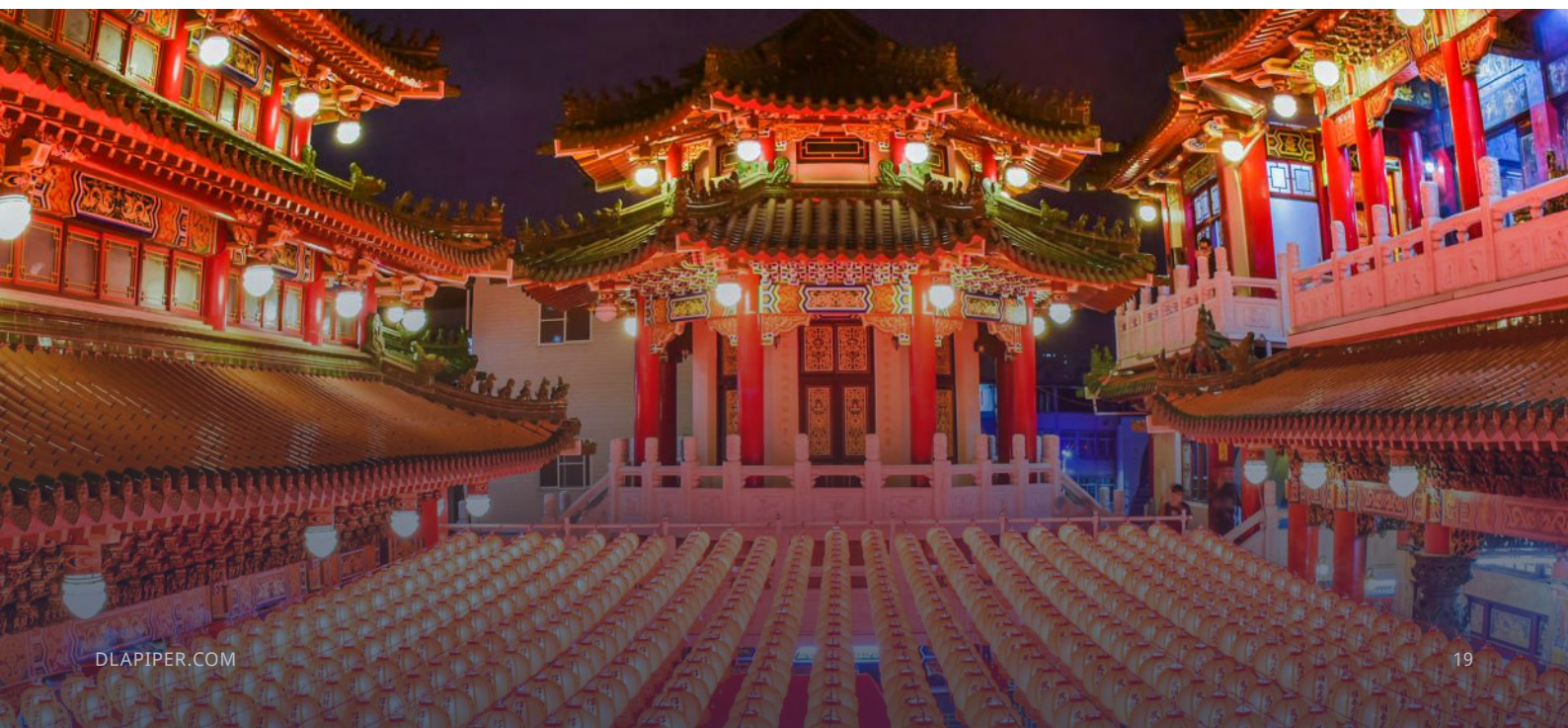
The amendment requires employers to establish and implement internal reporting mechanisms. Employers must provide reports at two stages: upon receiving a worker's complaints and after the case has been processed and resolved.

External relief channels (for cases involving high-ranking executives)

To resolve situations where no external investigation mechanism exists when the alleged perpetrator is one of the enterprise's highest-ranking individuals, the amendment establishes an external complaint channel. Workers may directly file a complaint with the local competent authority if the accused is one of the top persons in charge.

Statute of limitations for complaints and duty to cooperate with investigations

To ensure smooth investigations and procedural clarity, the amendments specify that complainants, accused individuals, and anyone invited to assist must cooperate with the investigation. The law also sets a statute of limitations for filing complaints to maintain legal certainty.



Thailand

New minimum wage requirements

- Under the Wage Committee Announcement on Minimum Wage Rates (No. 14), the new minimum wage rates will take effect from 1 July 2025 onwards.
- The existing provincial wage bands remain unchanged; however, the Announcement introduces a new uniform minimum wage rate specifically for:
 - service establishments that sell food, alcoholic beverages, or other beverages; and
 - hotel businesses, except hotels with no more than 50 rooms.
- For these business categories, the minimum wage is set at THB400 per day, applicable nationwide, regardless of province.

Employee Welfare Fund (“EFW”) enforcement timeline

- On 26 August 2025, the Thai Cabinet resolved to postpone the enforcement of contributions to the Employee Welfare Fund by 1 year. The EWF, which was originally scheduled to commence on 1 October 2025, will now take effect on 1 October 2026.
- The postponement aims to allow additional time for impact assessment and necessary legal amendments, particularly in response to economic uncertainties and concerns raised by employers regarding increased financial obligations.
- To effectuate the postponement, three key legislative amendments are required:
 - the new effective date for collection of contributions to the EWF;
 - the contribution rates for both employers and employees (initially set at 0.25% of wages and increasing to 0.50% from October 2030); and
 - the criteria and procedures for disbursement of funds in cases of resignation, termination, or death.

Social security contribution ceiling

- On 12 December 2025, the Royal Gazette published a new Ministerial Regulation concerning adjustments to Social Security contribution calculations, which will take effect on 1 January 2026.
- The regulation introduces a phased adjustment to the wage ceiling used for calculating contributions to the Social Security Fund, aimed at ensuring appropriateness and minimising impacts on insured persons and employers.

Phased implementation

- **Phase 1 (2026 – 2028)**
 - maximum wage ceiling: THB17,500
 - maximum contribution: THB875 per month
- **Phase 2 (2029 – 2031)**
 - maximum wage ceiling: THB20,000
 - maximum contribution: THB1,000 per month
- **Phase 3 (2032 onwards)**
 - maximum wage ceiling: THB23,000
 - maximum contribution: THB1,150 per month

Maternity, paternity and reporting requirements

The amendments were published in the Royal Gazette on 7 November 2025 and will take effect 30 days after publication, on 7 December 2025.

Key highlights

Extended maternity leave

- Maternity leave entitlement is increased from 98 days to 120 days.
- Employees are entitled to full wages for up to 60 days during the leave period.

Additional leave for child health complications

- If a newborn experiences health complications, disabilities, or risks of serious illness following the standard maternity leave, the mother is entitled to an additional 15 days of leave.
- During this period, compensation is provided at 50% of the employee’s regular wage.

Paternity/spousal leave for childcare

- Introduces 15 days of paid leave for the spouse of an insured female employee to assist with childcare.
- This leave may be taken within 90 days before or after childbirth.
- Full wage compensation is provided throughout the leave period.

Employer reporting obligations

- Employers with 10 or more employees must submit an annual report outlining employment and working conditions to the Department of Labour Protection and Welfare.
- The report must be submitted within January of each year.

Vietnam

Reduction of employers' unemployment insurance contributions for disabled employees

As from 1 January 2026, employers are entitled to a reduction in compulsory unemployment insurance premiums that they are required to pay for disabled employees, for a period of up to 12 months when newly hiring and employing disabled employees, with the Government to issue detailed guidance for implementation.

Expansion of participants in compulsory unemployment insurance ("UI")

While previously compulsory UI only applied to Vietnamese employees who work under indefinite term labour contracts or definite term labour contracts of three months or more, the new Employment Law 2025, effective from 1 January 2026, expands coverage of UI to Vietnamese employees who work under indefinite term labour contracts or definite term labour contracts of one month or more, even if the contract has another name (i.e. a name other than a labour contract) and such contract specifies the paid work, salary and management, executive operation/ administration and supervision by one contracting party.

Electronic labour contracts

From 1 July 2026, the entering into, amending, supplementing, suspending and terminating electronic labour contracts must be carried out through an eContract system (to be provided by properly licensed eContract providers), which system will be linked to the Electronic

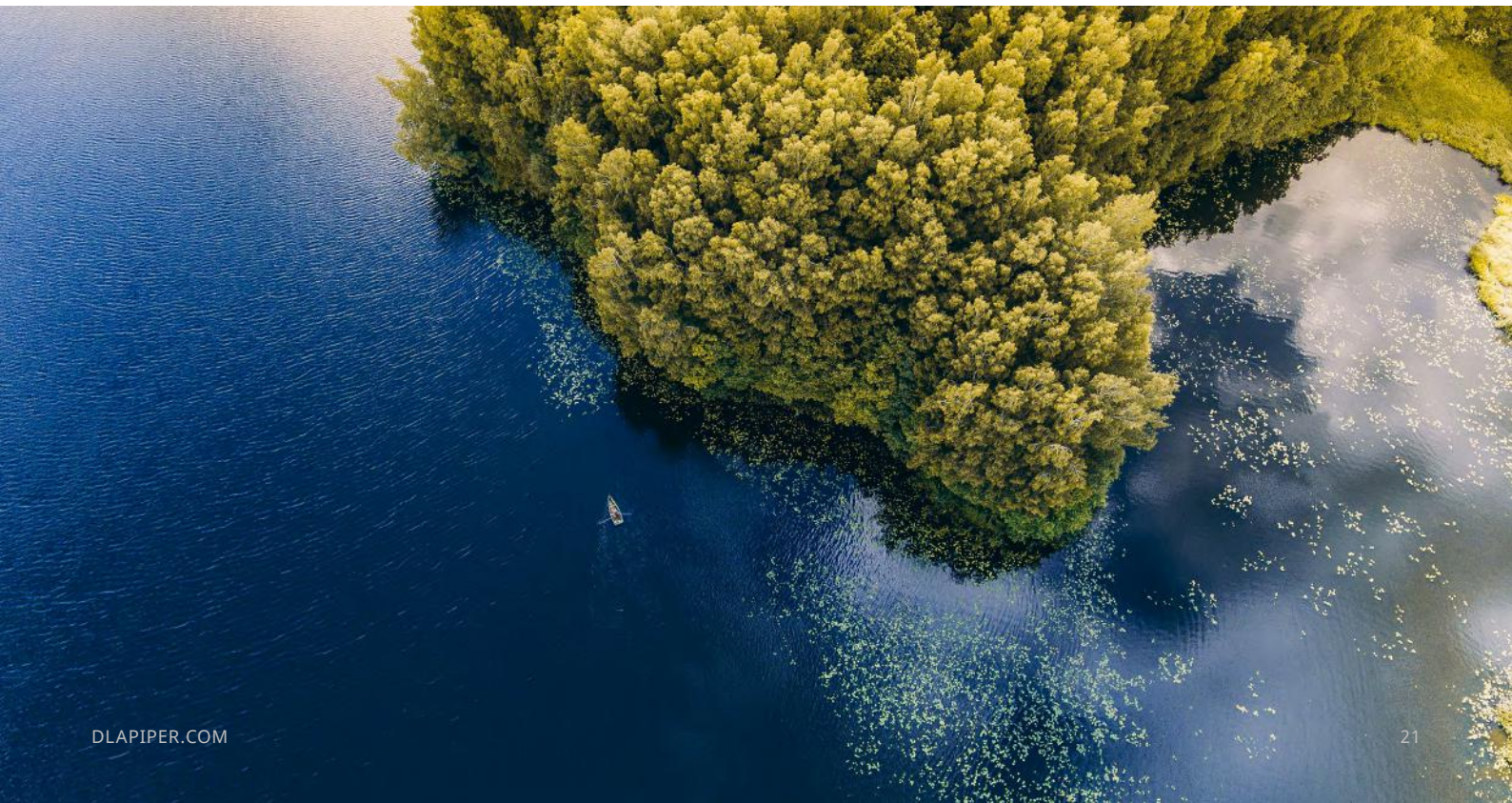
Labour Contract Platform (a centralised national platform – which platform will be established and managed by the Ministry of Home Affairs and officially become operational by 1 July 2026), allowing employees and employers to create, digitally sign, store, retrieve and manage electronic labour contracts, as well as submit labour usage reports and certify electronic labour contracts. The use of electronic labour contracts to replace paper-based labour contracts is not mandatory but is encouraged.

Increase of maternity and paternity leave

With effect from 1 July 2026, applicable to when giving birth to a second child, female employees will be entitled to maternity leave of seven months (increased from the current six months leave), and male employees will be entitled to paternity leave of 10 working days (increased from the current five to seven working days off).

Employee information registration

From 1 July 2026, employers must register and update various employee information (including employees' personal information; information on general education, vocational education, higher education, vocational skill certification, and other certificates; information on employment status and employment demand; information on social insurance and unemployment insurance; and information on characteristics of the employees) with the relevant social insurance authority, which information will be updated and synchronised with the national employee database.



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