

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
Allowances		
Vacation and Christmas Allowances	From January 1, 2018, vacation and Christmas allowances are to be paid at one time, rather than in monthly instalments. The employer and employee are free to agree otherwise.	(1) No action required at present, but become familiar with the new rules, and amend current practices and procedures to ensure you are compliant. (2) Any agreement with an employee to continue the monthly instalment arrangement should be in writing and recorded on the personnel file.
Business Transfers		
Rule changes expected	Changes to the current business transfer rules are expected to take place in 2018. The changes, when implemented, include (among others) a requirement that the transferor disclose certain terms of the business transfer agreement to the labour authorities, as well as the worker's representatives (or the employees themselves if there are no representatives).	No action required at present, but keep abreast of how this develops.
Social security contributions		
Self-Employed Individuals and Social Security Contributions	Major changes to how social security contributions are dealt with in respect of self-employed individuals are expected to take place in 2018. The main effect would be to increase the contributions payable by the entity that enters into a contract for services with a self-employed person.	No action required at present, but keep abreast of how this develops.