

Risk & Compliance:

Global Employee headcount thresholds and
employment law obligations guide

2023

Bird & Bird

Contents

01	Multiple countries: European Works Councils
02	Australia
03	Belgium
04	China
05	Czech Republic
06	Denmark
07	Finland
08	France
09	Germany
10	Hong Kong
11	Hungary

Employee headcount thresholds – the numbers you need to know

As companies expand and internationalise, additional compliance burdens often accompany that growth. In this guide, our international team of legal experts outline the key legal requirements triggered by employee headcounts and highlight how these can impact your business.

Please note, that information contained in this guide is correct as of March 2023. The guide provides general guidance only and is not legal advice: we would always recommend that you obtain advice from your usual Bird & Bird contact for specific cases.

12	Italy
13	The Netherlands
14	Poland
15	Singapore
16	Slovakia
17	Spain
18	Sweden
19	United Arab Emirates
20	United Kingdom

Multiple countries

European Works Councils

European Works Councils – what are they?

European Works Councils (EWCs) are bodies representing the European employees of a company. Through them, workers are informed and consulted by management on the progress of the business and any significant decision at European level that could affect their employment or working conditions. EWCs are established by agreement between central management and the employee representatives, and failing such agreement, on the basis of subsidiary requirements.

See our latest article on the possible revision of the EU European Works Council Directive here: [An \(unexpected\) revision of the EWC Directive underway?](#)

1000

Number of employees in the EEA

What is the minimum headcount threshold to establish an EWC?

Companies or groups of companies with:

- at least 1,000 employees in the EEA (i.e. EU Member States and Norway, Iceland and Liechtenstein);
- and
- at least 150 employees in each of two Member States.

What is the trigger for establishing an EWC?

A request by 100 employees from two countries or an initiative by the employer triggers the process of creating a new EWC.

Australia

(Number of employees)

100

Whistleblower policy

Only required if the company is publicly listed or considered a 'large proprietary company'. A company will be considered a large proprietary company if it satisfies two of the following conditions for a financial year:

- the consolidated revenue for the financial year of the company and the entities it controls is \$25 million or more;
- the value of the consolidated gross assets at the end of the financial year of the company and the entities it controls is \$12.5 million or more; and/or
- the company and the entities it controls have 50 or more employees at the end of the financial year.

If a company becomes a large proprietary company during a financial year, requirement triggered within six months after the end of that financial year.

100

WGEA Report

Employers must publish a Workplace Gender Equality Agency Report if they: -are not a public sector employer; and- have employed in total 100 or more employees for 6 months or more of a reporting period (does not need to be consecutive months); or- expect to have 100 or more employees and the organisation will stay at or above 100 employees for 6 months or more within a reporting period.

Reports are due on 31 May each year.

5

Single Touch Payroll reporting

Businesses with the exception of micro employers (1-4 employees) are required to report through Single Touch Payroll.

Requirement triggered when payroll is processed.

500

WGEA minimum standards

Employers must publish a Workplace Gender Equality Agency Report and have a formal strategy or policy in place to address at least one of:

- workforce composition,
- gender pay gaps,
- support for carers, or
- sex-based harassment.

Requirement triggered as soon as headcount threshold met.



Australia

Application of Privacy Act

The Privacy Act 1988 governs how businesses handle employee and consumer data. Employers must comply with the Act once they meet the revenue threshold

>\$3m

Revenue Test

Number of employees 15

Redundancy notification

If an employer decides to dismiss 15 or more employees for reasons of an economic, technological, structural or similar nature, or for reasons including such reasons, the employer must give a written notice about the proposed dismissals to the Chief Executive Officer of the Commonwealth Services Delivery Agency (Centrelink).

Timing: (a) As soon as practicable after making the decision; and

(b) before dismissing the employee in accordance with the decision

Workers' compensation insurance

Employers are required to have a workers' compensation insurance policy in place.

Due Date: Once annual wages paid surpass the applicable threshold

The thresholds in each state or territory are dependent on the quantum of wages paid to employees annually.

Wage test

(Number of employees)

Belgium

1-
11

Collective dismissal procedure (small companies)

Businesses with fewer than 12 employees must follow a specific collective dismissal procedure where they propose to dismiss at least 50% of their staff.

Collective dismissal procedure

Businesses with 20-99 employees where 10 or more employees are to be dismissed within any rolling 60-day period must follow a specific collective dismissal process.

20 -
99

100-
299

Collective dismissal procedure

Businesses with 100-299 employees where at least 10% of employees are to be dismissed within any rolling 60-day period must follow a specific collective dismissal process.

250
+

Collective dismissal procedure

Businesses with 300 or more employees where 30 or more employees are to be dismissed within any rolling 60-day period must follow a specific collective dismissal process.

300
+

Election of Works Council

Employers with 100 or more employees must organise social elections for the election of a Works Council.

Documents: Various specific documents and forms must be displayed in the premises.

Timing: Every four years if the threshold has been met during the reference period (next round is in 2024 – process to be initiated in course of December 2023)

Process: Specific procedure to be complied with involving strict deadlines, I&C, and notifications of various authorities.

100

Internal health & safety prevention advisor

Employers with over 20 employees must have an internal health & safety prevention advisor. For smaller businesses this role can be externalised.

20

Health and safety plan

Companies with more than 20 employees must introduce a plan (subject to social dialogue) setting out its measures to retain or increase the number of employees aged 45 and older within the company. This can be yearly or multi-year, with a yearly evaluation.

20

25

Establish a union delegation

At the request of one or more trade union organisations, a trade union delegation must be established if a certain number of employees set at industry level are unionised. In the auxiliary committee for white-collars JC n°200, this threshold is 17 employees for companies with 25-49 employees, and 25% with min. 17 unionised employees for bigger companies.

Belgium

Health & safety committee

Employers with 50 employees or more must organise social elections for a health & safety committee.

Notices: Various specific documents and forms need to be displayed in the premises.

Timing: Every 4 years if the headcount threshold has been met during the reference period (the next round is in 2024 – process to be initiated during December 2023).

Process: Specific procedure to be complied with involving strict deadlines, I&C, and notifications of various authorities.

Bullying and harassment – appointment of confidential advisors

Before appointing any confidential advisors to whom employees can turn if they are confronted with (sexual)harassment or bullying at work, employers with 50 or more employees must obtain the prior consent of all employee representatives in the health & safety committee.

Whistle-blowers' legislation – establishment of an internal reporting channel

Legal entities with more than 49 employees have until 17 December 2023 to establish internal reporting channels under the new whistle-blowers' protection legislation.

Graduate recruitment

Employers with 50 or more employees must comply with the “first job obligations” to hire at least 3% of young employees who have just graduated.

There are specific reporting requirements which must be published in the corporate accounts of the employer every year.

50

employees

Psychological risks advisor

Appoint an internal or external prevention advisor in charge of psychological risks (health & safety committee to be consulted first).

Gender pay gap assessment

Employers with 50 or more employees must make specific gender pay gap assessments and adopt a gender pay gap reduction policy.

There are specific requirements for reporting in the employer's annual corporate accounts. A report must also be prepared and submitted to the existing employee representative bodies (if any) and reassessed every two year.

China

20

employees

Collective dismissals

Triggered where an employer reduces its workforce:

- by 20 or more employees; or
- by more than 10% of its entire workforce.

A rigorous process must be followed:

- i. The employer must first give the trade union or all employees 30 days' notice and consult for their opinions;
- ii. on expiry of the 30-day notice, the employer can then file the lay-off plan with the local labour authority; and
- iii. after the labour authority indicates that the filing is complete, the employer can terminate the employees.

In practice, the whole process lasts for at least 3-4 months.



Czech Republic

(Number of employees)

26

Disables employees notification

Employers with more than 25 employees are obliged to employ persons with disabilities in the amount of the obligatory share of such persons in the total number of employees of the employer. The mandatory share is 4%. The obligation can be fulfilled by (i) employing at least 4% of employees with a disability; or (ii) buying products or services from specified entities; or (iii) payment of a specified amount to the state budget; or combination of the above.

The employer is obliged to report in writing to the regional branch of the Labour Office by 15 February of the following year the fulfilment of the compulsory share of employment of persons with disabilities, including the methods of fulfilment.

Employee representative body

Employees are entitled to vote 1/3 of members of the supervisory board

Only applies where the employer is a joint stock company.

501

20 -
100

Collective dismissals

Specific rules governing collective dismissals will apply if, within a period of 30 calendar days, the employer dismisses on grounds of redundancy (or if the employer's undertaking, or its part, is closed down) at least: 10 employees where the employer employs from 20 to 100 employees.

101-
300

Collective dismissals

Specific rules governing collective dismissals will apply if, within a period of 30 calendar days, the employer dismisses on grounds of redundancy (or if the employer's undertaking, or its part, is closed down) at least: 10% of employees where the employer employs from 101 to 300 employees.

301
+

Collective dismissals

Specific rules governing collective dismissals will apply if, within a period of 30 calendar days, the employer dismisses on grounds of redundancy (or if the employer's undertaking, or its part, is closed down) at least: 30 employees where the employer employs more than 300 employees.

Denmark

(Number of employees)



21 -
99

Collective dismissal

Steps must be followed if, during a 30-day period, the employer is contemplating terminating: at least 10 employees in establishments normally employing more than 20 and less than 100 employees.

Collective dismissal

Steps must be followed if, during a 30-day period, the employer is contemplating terminating: at least 10% of the workforce in establishments normally employing 100-299 employees.

100-
299

300
+

Collective dismissal

Steps must be followed if, during a 30-day period, the employer is contemplating terminating: at least 30 employees in establishments normally employing at least 300 employees.

Health and safety organisation requirements (the Danish Working Environment Act)

1. 1-9 employees: cooperation on health and safety shall be through regular direct contact and dialogue between the employer, the employees and any supervisors
2. 10-34 employees: cooperation on health and safety shall be organised in a health and safety organisation composed of one or more supervisors and one or more elected health and safety representatives, with the employer or a representative of the employer as chairman. The health and safety organisation shall be responsible for both day-to-day and overall tasks relating to health and safety.
3. 35 employees or more: Cooperation shall be organised such that a health and safety organisation is established with the following two levels: (*) & (**)

1- 35+

35+

35
+

Information and hearing (the Danish Act on information and Hearing of employees)

In companies with 35 employees or more, management is required to inform the employees of significant matters which could impact the employee's employment.

Equal Pay (the Danish Equal Pay Act)

Every year, before 1 September, Statistics Denmark sends, free of charge to the company, gender-disaggregated salary statistics for the previous year for all or parts of the company for use in informing and consulting employees about pay differences between men and women at the company, when the company's reporting of salary information shows that the company employs at least 35 employees, of which at least 10 of each gender with the same work function.

Denmark

(Number of employees)

250
+

Whistleblower scheme (the Danish Act on Protection of Whistleblowers)

Under the Danish Whistleblower Act, companies with 250 employees or more are legally required to set up a whistleblower scheme.

NOTE! As of 17 December 2023, this requirement will also apply to companies with 50 employees or more.

Finland

(Number of employees)

Occupational health care action plan

All employers must prepare an occupational health care action plan. The plan must contain general objectives of the occupational health care and the occupational health care needs based on the conditions at the workplace as well as the measures resulting from them, by taking into account the requirements as laid down in the Occupational Health Care Act. The employer shall work in cooperation with the employees or their representatives when preparing the plan.

Occupational safety and health representative

In workplaces where 10 or more employees work regularly, employees must elect an occupational safety and health representative and two vice representatives from among themselves to represent the personnel in cooperation matters and to keep contact with occupational safety and health authorities.

10

1+

Occupational safety and health policy

All employers must draft an occupational safety and health policy in order to promote occupational safety and health and to maintain the employees' working capacity. The policy must cover the development needs of the working conditions and the impacts of the working environment factors. The objectives for promoting occupational safety and health and for maintaining ability to work that derive from the policy shall be taken into account in the workplace development and planning, and they shall be discussed together with the employees or their representatives.

Risk assessment

All employers must, by taking the nature of the work into account, systematically and adequately analyse and identify hazards and risk factors caused by the work, working hours, working premises as well as other aspects of the working environment and working conditions and, if the hazards and risk factors cannot be eliminated, assess their consequences to the employees' safety and health.

20

Cooperation Act

Companies regularly employing 20 or more employees are covered by the Finnish Cooperation Act. As a result, the employer must, e.g., have continuous dialogue with the employee representatives (or the staff as a whole, if there is no representative) on matters specified in the Act and consult the employees or employee representatives before making any decisions on matters that have a significant effect on the employees (such as reductions in workforce, but also changes to other conditions of employment not covered by the employer's right to direct the work).

Finland

(Number of employees)

20

Occupational safety and health committee

In workplaces where 20 or more employees work regularly, an occupational safety and health committee must be established. The committee discusses matters concerning the safety, health and work ability of employees. Both the employer and the employees of the workplace are represented in the committee

Equality plan

Employers regularly employing 30 or more employees must have a plan for the necessary measures for the promotion of equality. These measures in the equality plan and their effectiveness must be discussed with the personnel or their representatives.

30

Work community development plan

Employers regularly employing 20 or more employees must prepare a work community development plan in cooperation with the employee representatives and maintain it for the planned and long-term development of the work community.

20

30

Gender equality plan

Employers regularly employing 30 or more employees must prepare a gender equality plan. The plan deals particularly with terms of employment such as equal pay, and the gender equality measures are implemented according to the plan.

50

Whistleblowing channel

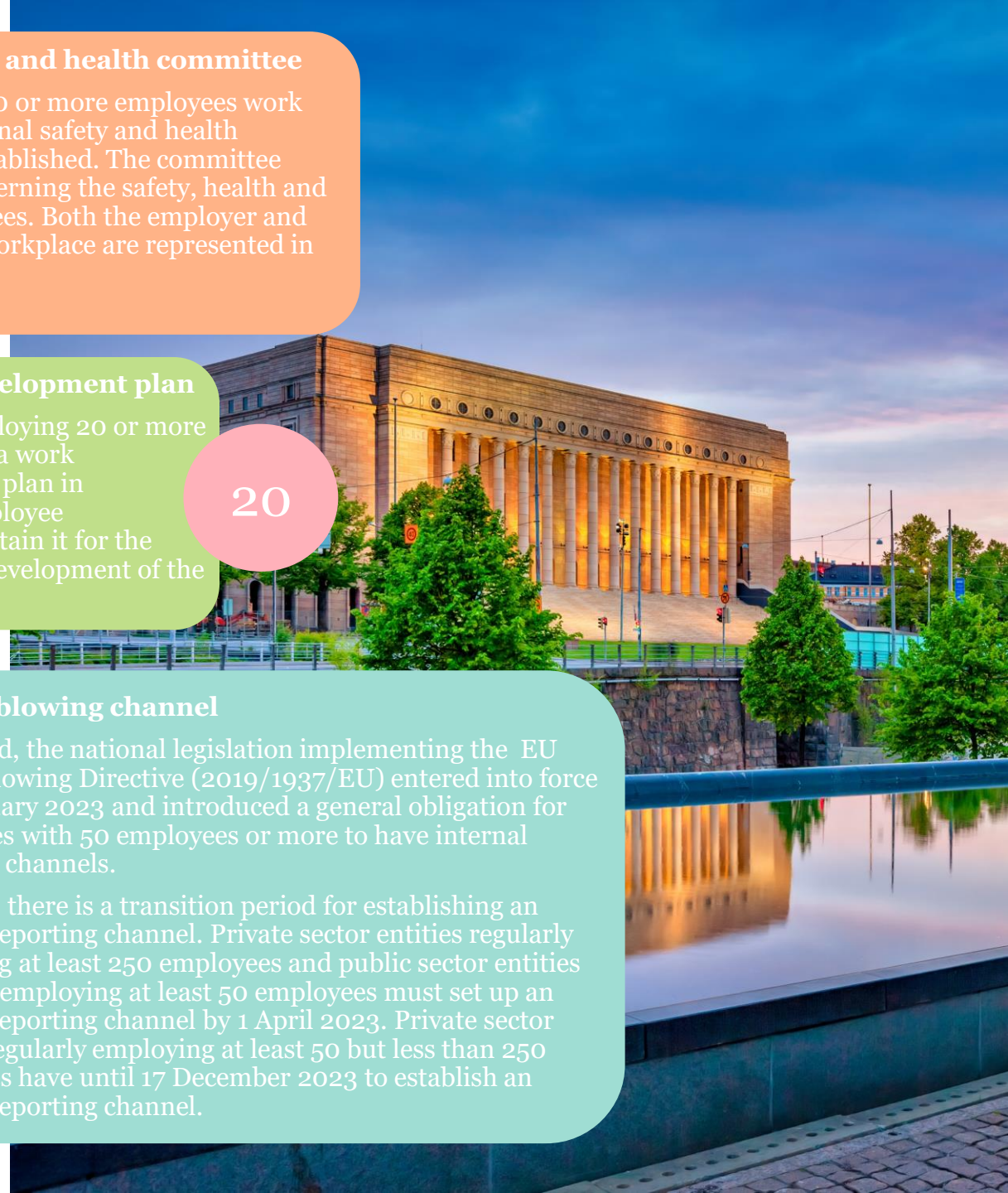
In Finland, the national legislation implementing the EU Whistleblowing Directive (2019/1937/EU) entered into force on 1 January 2023 and introduced a general obligation for companies with 50 employees or more to have internal reporting channels.

However, there is a transition period for establishing an internal reporting channel. Private sector entities regularly employing at least 250 employees and public sector entities regularly employing at least 50 employees must set up an internal reporting channel by 1 April 2023. Private sector entities regularly employing at least 50 but less than 250 employees have until 17 December 2023 to establish an internal reporting channel.

150

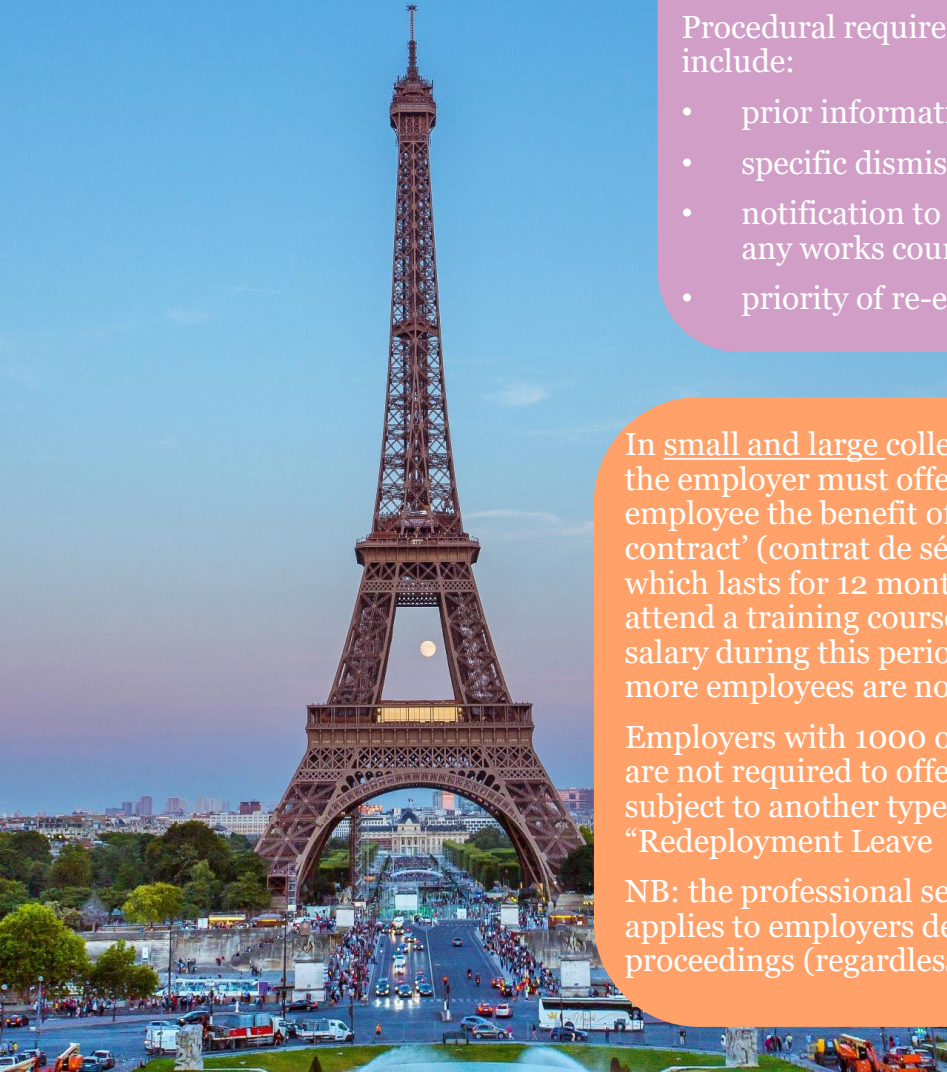
Administrative representative

If the company regularly employs 150 or more employees, its employees have a right to choose an administrative representative and be represented in company administration. Employees have a right to be represented in the body of the company which deals with important business matters, finances and personnel issues.



France

Collective redundancies



2-9

(Proposed redundancies)

Small collective redundancy procedure applies where there are proposed redundancies for economic reasons concerning **2 to 9 employees over a period of 30 days**.

Procedural requirements for small collective redundancies include:

- prior information-consultation of the work council
- specific dismissal and employee notification procedures
- notification to the labour authority prior to dismissing any works council or trade union representatives
- priority of re-employment

Large collective redundancy procedure applies where there are proposed redundancies for economic reasons concerning **at least 10 employees over a period of 30 days**.

As for small collective redundancies, there are specific procedural requirements which must be followed (these are more comprehensive for large collective redundancies)

10+

In small and large collective redundancy procedures, the employer must offer each potentially redundant employee the benefit of a 'professional securitisation contract' (contrat de sécurisation professionnelle) which lasts for 12 months. It allows the employee to attend a training course and maintain at least 80% salary during this period. Employers with 1000 or more employees are not required to offer this.

Employers with 1000 or more employees in Europe are not required to offer the CSP scheme as they are subject to another type of support measure called "Redeployment Leave"

NB: the professional securitization contract also applies to employers dealing with insolvency proceedings (regardless of headcount).

1-999

(Number of employees)

Where the large collective redundancy procedure applies AND the employer employs at least 50 employees, the company must adopt a **social plan** to avoid/limit redundancies and facilitate redeployment.

The content of the social plan must be ratified by the French labour authorities. This extent/timing of ratification depends on whether it has been collectively agreed with trade union representatives.

50

France

(Number of employees)

Works council

A Works Council with certain minimum powers is to be elected whose scope includes:

- Employee claims and complaints
- Health and safety
- Whistleblower protection
- Consultation regarding redundancy

The crossing of the threshold must be done over a consecutive period of 12 months

11-49

Trade union representative

The presence of a trade union representative is required. The crossing of the threshold of 50 employees leads to a nomination without delay.

Note: in companies with fewer than 50 employees, a member of the Social and Economic Committee (works council) may be appointed as a trade union delegate.

50

Whistleblower protection

Obligation to adopt internal rules on Whistleblowing and provide channels for internal notifications for whistleblowers, maintain a record of notifications and ensure the protection of whistleblowers.

50+

Works council + Trade union representatives

The employer must take the initiative to organize and advertise the elections to the employees and Trade unions.

If no list of candidates is presented, the employer needs to draw up non-proceedings minutes which will be posted in the company and transmitted to the French labour authorities. Following that procedure, if no request is made by the employees, the employer is not bound to organize new elections within a period of 4 years without any liability.

50+

Workers with disabilities

At least 6% of the total workforce must be disabled persons.

20+

Profit-sharing

Employers must guarantee the right of their employees to a profit-sharing scheme.

50+

Internal regulations

Establishment of internal regulations. The crossing of the threshold must be done over a consecutive period of 12 months.

50+

Germany

Employee Protection Rights (Number of employees)

10

Termination Protection

Trigger: >10 employees employed by a business unit on a regular basis

Key requirements:

- Employees must have at least 6 months' service
- Threshold of 10 based on full-time equivalents (FTE) (part-time employees recognized based on working hours):
 - < 20h/week = 0,5 FTE
 - < 30h/week = 0,75 FTE
- Apprentices and managing directors excluded

15

Working hours reduction

Employees have right to request a reduction of working time

Trigger: Companies with >15 employees

Key requirements:

- At least 6 months' service
- Headcount calculated per capita (fractions not relevant)

Information rights under the Wage Transparency Act

Trigger: >200 employees employed by a legal entity

- If requested, information must be given about the procedure and its criteria to determine the employee's individual remuneration and disclosure of statistic median.
- Information must be given within 3 months.
- Before two years have elapsed since the last request for information was submitted, employees may request information again only if they show that the conditions have changed significantly.

15

Part-time working

Employees have a right to work part-time during parental leave

Trigger: Companies with >15 employees

Key requirements:

- Employees must have at least 6 months' service
- Headcount calculated per capita (fractions are not relevant here)
- Part-time conditions:
 - min. = 15 hours/week
 - max. = 32 hours/week
 - at least for two months

Entitlement to care period

Employees can be released from work completely or partly to take care for immediate family members

Trigger: >15 employees employed by the respective legal entity

Key requirements:

- Headcount calculated per capita

15

45

Limited part-time work

Trigger: >45 employees employed by the respective legal entity

Key requirements:

- At least 6 months' employment
- Min. duration = 1 year
- Max. duration = 5 years
- Employer can refuse the request if a certain part-time rate is already fulfilled
- Headcount will be calculated per capita (fractions are not relevant)

200

Germany

Mass redundancies (Number of employees)

20

Obligation to notify employment agency

If, within a 30-day period, a certain number of employees will be made redundant, the employer is obliged to inform the local employment agency of the planned collective redundancy prior to serving notice.

Trigger: >20 employees employed by business unit where more than 5 employees are to be made redundant

Key points to note:

- The relevant thresholds vary depending on the size of the business unit
- Any notice given without first informing the employment agency will be void
- Managing directors must be included in the calculation

Obligation to consult with the works council in relation to a mass redundancy

Trigger: > 20 employees employed by business unit where more than 5 employees to be made redundant (The relevant thresholds vary depending on the size of the business unit)

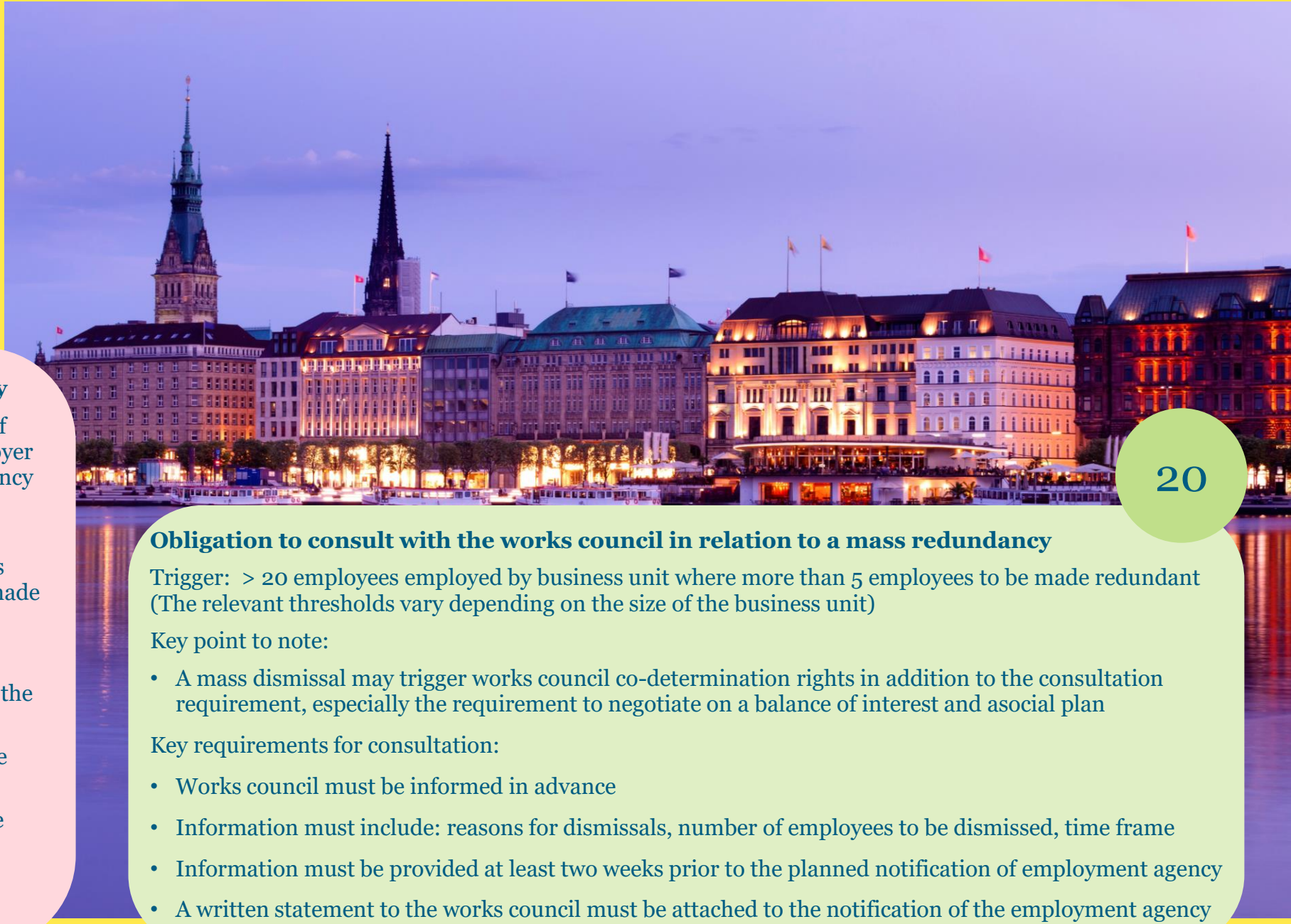
Key point to note:

- A mass dismissal may trigger works council co-determination rights in addition to the consultation requirement, especially the requirement to negotiate on a balance of interest and asocial plan

Key requirements for consultation:

- Works council must be informed in advance
- Information must include: reasons for dismissals, number of employees to be dismissed, time frame
- Information must be provided at least two weeks prior to the planned notification of employment agency
- A written statement to the works council must be attached to the notification of the employment agency

20



Germany

Worker representation (Number of employees)

5

Works council elections

Employees may elect a works council

Trigger: 5 employees eligible for election within the business unit)

Key points to note:

- 1 works council member (number will increase in accordance with headcount)
- Elections take place every four years
- Works council members enjoy special termination protections

5

Election of representation of severely disabled persons

Trigger: >5 severely disabled employees employed by a business unit

Establishment of spokesmen committee

Trigger: >10 executive employees employed by the relevant business unit

Key point to note:

- Representation equivalent to works council

100

Establishment of an economic committee

Obligation to establish an economic committee (only where a works council has been established)

Trigger: >100 employees employed by the legal entity

500

Establishment of a supervisory board subject to co-determination

Trigger: >500 employees employed by the legal entity

Key requirements:

- One-third of the supervisory board members need to be employee representatives

2,000

Establishment of a supervisory board subject to co-determination

Trigger: >2,000 employees employed by the legal entity

Key points to note:

- Half of the supervisory members need to be employee representatives
- Headcounts of different group companies may need to be recognized when calculating the threshold trigger.



Hong Kong

(Number of employees)

1

Employee's compensation insurance

Employers must provide insurance of at least HK\$100 million.

201

Employee's compensation insurance

Employer must provide insurance of at least HK\$200 million.

Hungary

(Number of employees)

15+

Workers representative

Employees have a right to an election for an employee representative.

20

Health and safety representative

Employees have a right to an election for a health & safety representative

20

Common H&S representative body

Where a Health and safety representative has been elected, a common H&S representative body shall be set up by the employer, with an equal number of delegates representing the employer and the workers.

25+

Rehabilitation

contribution payment obligation triggered (subject to other conditions).

50+

Works council

Employees have a right to elect a Works Council.

Hungary

(Number of employees)

Trade union

Trade union officials are entitled to statutory protections per establishments of the employer: 1 official (designated by the deed of foundation of the trade union) +

- i. if the average statistical number of the employees is not more than five hundred, one official;
- ii. if the average statistical number of the employees is more than five hundred but is not more than one thousand, two officials;
- iii. if the average statistical number of the employees is more than one thousand but is not more than two thousand, three officials;
- iv. if the average statistical number of the employees is more than two thousand but is not more than four thousand, four officials;
- v. if the average statistical number of the employees is more than four thousand, five officials.

1-
4000
+

Trade union

A trade union is entitled to conclude collective bargaining agreement with an employer if the trade union's members employed at the employer is at least 10% of the average number of employees.

10%

20+
-
100

Collective dismissals

Steps must be followed for redundancies of the threshold number of employees within any rolling 30-day period:

10 or more employees for businesses with more than 20 and less than 100 employees (average statistical number).

Collective dismissals

Steps must be followed for redundancies of the threshold number of employees within any rolling 30-day period:

10% of employees or more for businesses with 100 or more employees, but with less than 300 employees (average statistical number).

100-
300

300

Collective dismissals

Steps must be followed for redundancies of the threshold number of employees within any rolling 30-day period:

30 or more employees for businesses with 300 or more employees (average statistical number).

Italy

(Number of employees)

Termination

Stronger protection against unlawful termination

15+

Worker's safety representative

The Worker's safety representative is appointed by the works council (if they exist)

15+

Business transfers

Specific procedure involving Unions in case of a transfer of a business.

Requires communications to trade unions and possible agreement.

Timing: At least 25 days prior to the first binding agreement on the transfer.

15+

Employee representative body

Employees' right to establish a works council.

15+

Gender equality report

Gender equality report to be filled-in online, using the Ministry of Labor's special portal.

50+

Collective dismissals

Collective redundancy procedure in case of, as a result of a business reorganization, at least five dismissals occur within 120 days.

Requires communications to trade unions and possible settlement agreements.

Timing: Prior to the prospected reorganization

15+

Termination/redundancy

Different procedure for employees hired before 7 March 2015

15+

Collective dismissals

Mandatory preliminary procedure before implementing Collective redundancy process in case the company wants to dismiss at least 50 employees.

250

Italy

(Number of employees)

15-
35

Workers with disabilities

Mandatory hiring of at least 1 disabled employee.

36-
50

Workers with disabilities

Mandatory hiring of at least 2 disabled employees.

51+

Workers with disabilities

Mandatory hiring of at least 7% of total headcount being disabled employees.

The Netherlands

(Number of employees)

1

Health and safety

Statutory obligation to engage a professional health and safety agency (Arbodienst). These agencies are (private) certified companies that assist companies in the field of health & safety, including in relation to:

- The execution (and regular updating) of a Risk Inventory & Assessment (RI&E) as required by law;
- Advising the company on any improvements required in the field of health & safety; and
- (by engaging physicians) sickness examinations and monitoring.

10

Town Hall

Requirement to organise a Town Hall in particular situations as described by law.

10-
49

Employee representative body

Obligation to set-up a 'baby-works council' if demanded by the majority of personnel.

Written Rules of Procedures recommended but not mandatory.

Collective dismissals

Trigger: 20 or more dismissals anticipated within any (future) rolling 3-month period within a certain statutory (geographical) region

Process to be followed and organisations to notify if collective dismissals are anticipated.

20

dismissals

The Netherlands

Works council

Employers with 50 or more employees must set-up a works council if demanded by (just a single) stakeholder

Form/Documents: Rules of Procedures and Covenant

50

(Number of employees)



50

Whistleblower procedure

Employers with 50 or more employees must set up an internal whistleblowing channel and adopt a whistleblow procedure in order to report matters of public interest.

20 -
99

Collective dismissals

Redundancy procedure to be followed when there are 20 or more employees and termination for reasons not attributable to employees in a period not exceeding 30 days, will affect at least: 10 employees, where there are fewer than 100 employees in total.

Statutory severances applicable also to individual terminations below the group redundancy threshold if the employer has 20 or more employees

Collective dismissals

Redundancy procedure to be followed when there are 20 or more employees and termination for reasons not attributable to employees in a period not exceeding 30 days, will affect at least: 10% of employees, where there are at least 100 and fewer than 300 employees.

100-
299

300

Collective dismissals

Redundancy procedure to be followed when there are 20 or more employees and termination for reasons not attributable to employees in a period not exceeding 30 days, will affect at least: 30 employees, where there are 300 employees or more.

Poland

(Number of employees)



Poland

(Number of employees)

FTE: full-time equivalent

Social security

Extended social security obligations.

Note the headcount for this purpose includes employees and certain other individuals and is calculated as of 30 November each year.

20+

Additional payments

Obligation to make payments to the special fund supporting disabled persons.

25+
FTE

Employee Representative Body

Obligation to inform employees about the possibility of setting up a works council.

50

Internal policies

Obligation to adopt Workplace Regulations and Remuneration Regulations.

Timing: these internal policies can be introduced earlier voluntarily or sometimes must be introduced earlier if requested by trade union(s).

50

100

Health and Safety service

Obligation to establish an Occupational Health and Safety service.

50
FTE

Social Benefit Fund

Requirement to establish a social benefit fund.

Note: opt outs are available but even smaller employers must inform their staff by the end of January each year about their plans in this regard; can be introduced earlier voluntarily and sometimes has to be, e.g. if requested by trade unions.

Due Date: As a rule, 1 January each year.

250

Health and Safety committee

Obligation to establish an Occupational Health and Safety Committee.

250*

Whistleblowing

*50 to 249 employees from 17 December 2023 (according to the current draft)

Poland has not yet implemented Directive (EU) 2019/1937

Obligation to provide channels for internal notifications from whistle-blowers; maintaining registers of notifications; ensuring the protection of whistle-blowers.



Singapore

(Number of employees)

Recruitment

Obligation to advertise roles on MyCareersFuture job portal for roles before Employment Pass or S Pass application is made.

Due Date: 14 consecutive days before Employment Pass or S Pass application is made.

10

10

Retrenchment

Mandatory Retrenchment notification to the Ministry of Manpower in the event of any retrenchment exercise

Form: [Notify MOM of retrenchment exercise](#)

Due Date: Within 5 days from notifying employee of the redundancy.

Slovakia

(Number of employees)

Employee representatives

Where the employer employs between 3 and 49 employees, the employees have a right to appoint a works trustee who must be informed and consulted with in certain circumstances prescribed by law.

3-
49

50
+

Employee representatives

Where the employer employs from 50 employees, the employees have a right to constitute a works council.

21

Disabled employees

Employers with more than 20 employees have an obligation to employ disabled persons in the volume of 3,2 percent of total employees (in case the authority of labour, social affairs and family maintains disabled persons in the list of applicants for job).

50+

Employee benefits

Employers with at least 50 employees are required to provide employees who have been employed for more than 24 months consecutively and upon the request of employees with a 'recreation voucher' in the amount of 55% of their expenses entitlement up to a maximum of EUR 275 per calendar year.

Slovakia

(Number of employees)

Collective dismissals

Specific rules apply if, within a period of 30 calendar days, the employer (due to "redundancy grounds" or because the employer's enterprise is closing down or relocating and the employee does not agree to the relocation), gives notice to at least:

10 employees where the employer employs between 21 to 99 employees.

21-
99

300
+

Collective dismissals

Specific rules apply if, within a period of 30 calendar days, the employer (due to "redundancy grounds" or because the employer's enterprise is closing down or relocating and the employee does not agree to the relocation), gives notice of work to at least

30 employees where the employer employs at least 300 employees.

Collective dismissal

Specific rules apply if, within a period of 30 calendar days, the employer (due to "redundancy grounds" or because the employer's enterprise is closing down or relocating and the employee does not agree to the relocation), gives notice of work to at least:

10% of employees where the employer employs from 100 to 299 employees.

100-
299



Spain

(Number of employees)

Collective redundancy procedure

Process triggered where:

- i. 10 employees will be laid off in any rolling 90-day period in:
 - workplaces with more than 20 and fewer than 100 employees/
 - companies with fewer than 100 employees;
- ii. The whole workforce at a location will be laid off where there are more than 5 employees affected and the company will totally cease activities.

Equality Plan

Companies with 50 or more employees must:

- have an Equality Plan which has been negotiated with the legal representatives of its employees; and
- (i) reserve 2% of job positions for disabled employees; or (ii) request a “declaration of exceptionality” to the Labour Authorities and adopt an alternative measure.
- have an internal whistleblowing channel and establish a whistleblowing procedure

1-99

50

100-300

Collective redundancy procedure

Workplaces or companies with 100-300 employees must follow a collective redundancy procedure where 10% of the workforce are to be laid off in any rolling 90-day period.

50-100

Collective redundancy procedure

- Companies with 50 employees: must provide affected employees with an outplacement plan through authorized outplacement companies.
- Companies with 100 employees: must make a contribution to the Public Treasury when terminating employees of 50 years old or more (if certain requirements are met).

301+

Collective redundancy procedure

Workplaces with 301 employees or more must follow a collective redundancy procedure where 30 employees are to be laid off in any rolling 90-day period.

Sweden

(Number of employees)

Equal pay survey (gender)

Survey must be made by all employers

Must include all employees and analyse whether men and women with similar work tasks have similar salary

Due Date: Annually

1

5

Health and Safety Representative

Companies with 5 or more employees must appoint an internal health and safety representative advisor who acts as a representative in work environment related matters for both regular and contracted staff.

5

Mass redundancy procedure

Employers with 5 or more employees are required to prepare a written notification to the Swedish Unemployment Agency as follows:

- (i) 5-25 employees are at risk of being dismissed due to redundancy - notification to be given two (2) months before termination of employment;
- (ii) 26-100 employees are at risk of being dismissed due to redundancy - notification to be given four (4) months before termination of employment; and
- (iii) more than 100 employees are at risk of being dismissed due to redundancy - notification to be given six (6) months before termination of employment.

10

Work Environment Policy

Employers with 10 or more employees must have a Work Environment Policy.

The policy must contain information about routines around the systematic work environment with the aim of preventing accidents, mental and physical ill-health, harassment and violence in the workplace through various action plans and risk assessments.

Sweden *(Number of employees)*

Equal opportunities

Employers with 25 or more employees must have written documentation setting out active measures in relation to equal opportunities and non-discrimination goals.

25

25

Board member representation

In companies with 25 or more employees, employees have a right to appoint two board members and two board deputies.

50

Health and Safety Committee

Companies with 50 or more employees must appoint an internal health and safety committee.

Board member representation

In companies with 1000 or more employees, employees have a right to appoint three board members and three board deputies.

1000

50

Whistleblower Policy

Employers with 50 or more employees are required to establish reporting channels for reporting suspected misconduct and violations of laws and regulations.

United Arab Emirates

(Number of employees)

50

50

System for complaints and grievances

Every employer with 50 employees or more:

1. must display (in a conspicuous place or through any other appropriate mechanism) a system for complaints and grievances that employees have access to; and
2. the system must stipulate that the employee may submit a complaint or grievance to the employer, and that the grievance shall be responded to in writing and within a specified period of time

Employers with 50 or more employees must set regulations to organise work, such as regulations of work instructions, penalties, promotions and bonuses, and procedures for ending the employment relationship, taking into account the following controls:

1. the penalties regulations that may be imposed on violating employees, and the conditions for imposing them;
2. daily working hours, weekends and feasts and the necessary measures and precautions to be observed for avoiding work injuries and fire hazards; and
3. the criteria and controls for promotions and bonuses.

Quotas for employment of UAE nationals

From January 2023, the UAE introduced a minimum Emiratisation rate of 2% which will increase to 10% by 2026:

1. applies to all private sector employers with at least 50 skilled employees based in 'mainland' UAE (the quota does currently not apply to employers based in free zones);
2. a 2% Emiratisation obligation means to employ at least one UAE national for every 50 skilled employees. E.g. an employer with 65 skilled employees would need to employ at least two UAE nationals as skilled employees and an employer with 101 skilled employees at least 3 UAE nationals as skilled employees; and
3. Employers that fail to reach the quota must pay AED6,000 (approx. US\$1,635) per month for every UAE national they fail to hire and this monthly fine will increase by AED1,000 every year until 2026.

50

United Kingdom

(Number of employees)

250

Annual gender pay gap reporting

Employers with a headcount of 250 or more on their 'snapshot date' must publish specific figures about their gender pay gap

5

Health and Safety Policy

Obligation to have a health and safety policy statement and to bring this to the attention of all employees

Collective redundancy consultation

Trigger: 20 or more dismissals at one establishment in a rolling period of 90 days (or less). Time period for starting consultation depends on scale:

- 20+ dismissals = at least 30 days before first dismissal takes effect
- 100+ dismissals = at least 45 days before first dismissal takes effect

Penalty of up to 90 days' gross pay per employee for breach.

Duty to notify Secretary of State of collective dismissals using [Form HR1](#) (criminal liability for failure to comply – unlimited fine)

20

dismissals

Consultation on pensions

Obligation to consult employees on certain changes that affect pension schemes

50

50

Right to request an information and consultation agreement

Trigger: Company must have at least 50 employees and:

- where there are fewer than 750 employees: at least 15 people make the request; or
- where there are 750 or more employees: at least 2% of employees must make the request



Thank you

twobirds.com • [International HR Services](#) • [Managing compliance: The People Risk Agenda](#)

Abu Dhabi • Amsterdam • Beijing • Bratislava • Brussels • Budapest • Casablanca • Copenhagen • Dubai • Dublin • Dusseldorf
• Frankfurt • The Hague • Hamburg • Helsinki • Hong Kong • London • Luxembourg • Lyon • Madrid • Milan • Munich • Paris
• Prague • Rome • San Francisco • Shanghai • Singapore • Stockholm • Sydney • Warsaw

The information given in this document concerning technical legal or professional subject matter is for guidance only and does not constitute legal or professional advice. Always consult a suitably qualified lawyer on any specific legal problem or matter. Bird & Bird assumes no responsibility for such information contained in this document and disclaims all liability in respect of such information.

This document is confidential. Bird & Bird is, unless otherwise stated, the owner of copyright of this document and its contents. No part of this document may be published, distributed, extracted, re-utilised, or reproduced in any material form.

Bird & Bird is an international legal practice comprising Bird & Bird LLP and its affiliated and associated businesses.

Bird & Bird LLP is a limited liability partnership, registered in England and Wales with registered number OC340318 and is authorised and regulated by the Solicitors Regulation Authority (SRA) with SRA ID497264. Its registered office and principal place of business is at 12 New Fetter Lane, London EC4A 1JP. A list of members of Bird & Bird LLP and of any non-members who are designated as partners, and of their respective professional qualifications, is open to inspection at that address.