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Country	What is the legal number of paid leave per year (counted from Monday to Friday)?	Reference period for acquiring paid leave in your country – Yes if January to December or complete if it is another period	Reference period for taking paid leave
 BELARUS	24 calendar days (as well as a compulsory additional paid leave of up to 5 calendar days under the employment contract)	the year from the first working day (i.e., the period does not refer to a calendar year)	working year, which is calculated starting from the employee's first working day (can be shifted forward in certain cases)
 BRAZIL	30 calendar days		
 BULGARIA	20 working days	Yes	the calendar year in which the right to a paid leave was acquired
 CROATIA	18 days	Yes	calendar year, unless otherwise regulated by the collective agreement, labour regulations or labour contract
 CYPRUS	20 days		
 CZECH REPUBLIC	20 days	Yes	calendar year
 DENMARK	25 days	1 September to 31 August of the following year (12 months)	1 September to 31 December of the following year (16 months)
 ESTONIA	28 calendar days (from Monday to Sunday)	Yes	until 31 December of the following year
 FINLAND	30 days (from Monday to Saturday)		
 FRANCE	25 days	From 1 June of the current year (N) to 31 May of the next year (N+1)	until 31 May of the following year (N+2)
 GERMANY	24 days (from Monday to Saturday)	Yes	calendar year; statutory leave may be carried over to the next calendar year (by 31 March at the latest) only if this is justified by urgent operational reasons or reasons relating to the employee; a longer period may be agreed in individual contracts
 HUNGARY	20 working day	Yes, or proportional be beginning of ending during the year	calendar year; carrying over of unused leave to the following year is possible under certain conditions
 INDIA	normally 15 days (counted from Monday to Friday/ Saturday) – may vary from State to State as (Factories Act, 1948 1 day leave for every 20 days worked; 300 days worked = 15 days of leave)	paid leave credited on working 240 days in the first previous year (for other commercial establishments it may vary from State to State)	can be carried forward to next year subject to maximum cap fixed by law (Factories Act, 1948: forward up to 30 days/Commercial companies maximum quantum vary per State specific Shop & Establishment Act)
 INDONESIA	min. 12 days	No reference period – by law, after 12 continuous months of work	calendar year when the paid leave is acquired, and can be extended to the following year (usually 3-6 months on the following year)
 ITALY	4 weeks	Yes, or a period of 12 months effective from 1 August	calendar year (but not used holidays do not expire and can be used in the following years or be paid at the end of the employment relationship)
 KAZAKHSTAN	at least 24 calendar days	previous 12 months from the date when the paid leave is going to be used	paid annual leave is provided at any time of the working year (12 calendar months calculated from the first day of employee's employment)
 KENYA	21 days	financial year of an organization (common practise from 1 January to 31 December)	18 months from the end of the leave earning/acquiring period
 KINGDOM OF SAUDI ARABIA	21 days for the first five years; then 30 days	Yes	calendar year; the worker shall take his annual leave in the due year, but may, with the consent of the employer, postpone his annual leave or certain days to the following year

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 LATVIA	4 calendar weeks, excluding public holidays	individual year of employment (from the employment contract and ending one year after)	working year (starts first working day) – right to claim the full annual leave after six months of employment
 LITHUANIA	20 days	individual year of employment (from the employment contract and ending one year after)	working year (starts first working day) – right to claim the full annual leave after six months of employment
 MALAYSIA	8 days for the two first years, then 12 days up to five years and then 16 days	12 months of continuous employment (or proportional)	within the following 12 months; if unutilized, the leave entitlement will be forfeited
 MEXICO	12 days, and increases by 2 working days for each additional year of service until 20 working days are reached	12 months of continuous employment (or proportional)	18 months from the date on which the right to a paid leave was acquired
 NORWAY	25 days paid (from Monday to Saturday)	Yes, 1 January – 31 December	
 POLAND	20 days (26 days for employee with 10 years of seniority)		
 PORTUGAL	22 days	Yes	by mutual agreement; otherwise, from 1 May until 31 October
 ROMANIA	20 days	Yes	calendar year, must be effectively taken every year as a rule, can be taken forward up to 18 months
 SERBIA	20 days – the employer must set criteria to increase this minimum	Yes, in the calendar year in which the employment started or ended, an employee is entitled to 1/12 of annual leave for each month of work	until the 30 June of the following year, at the latest
 SLOVAKIA	20 and 25 days for employee at least 33 years or taking a permanent care for a child	Yes	until the end of the following year (with several exceptions)
 SLOVENIA	min. 20 days (from Monday to Saturday); additional paid absence for special circumstances provided in the Law (marriage, etc.) and as regulated in special Collective Agreements	reference period for duration is calendar year; however, an employee has the right to paid leave from his first working day (1/12 for each month of his employment)	10 days in the respective calendar year and another 10 days till 30 June (in some special cases even until 31 December) of the next year
 SOUTH AFRICA	minimum of 15 days	annual leave accrues monthly	12 months commencing from the date of employee's employment (unused annual leave from the previous 12-month cycle must be used within 6 months of the end of the previous cycle)
 SPAIN	22 days	Yes	annual leave must be taken within the calendar year in which it is earned; between 1 January and 31 December
 THAILAND	min. 6 days (from Monday to Sunday)	12 months of continuous employment or as otherwise agreed in the employment agreement or the work rules of the company	calendar year, except as otherwise agreed in the employment agreement or specified in the work rules of the company
 TURKEY	14 to 26 days	the statutory leave entitlement arises after completion of the first year of employment; the date of entry of the employee is decisive for the calculation and reference period	No
 UKRAINE	24 days	6 months of continuous employment	until the end of 12 th month following the working year for which the paid leave is granted
 UNITED ARAB EMIRATES	30 calendar days	Yes	calendar year: the worker shall take his annual leave in the due year, but may, with the approval of the employer carry over the balance (not more than half of the annual leave) of his annual leave, or days thereof, to the following year

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 UNITED KINGDOM	28 days which can include the 8 public holidays	<p>the employer is free to decide its own holiday year; in practice this is often from 1 January to 31 December or the same as its financial year</p> <p>if no fixed year:</p> <ul style="list-style-type: none"> – for workers already employed on 1 October 1998, it begins on 1 October each year – for others, it begins on the date that their employment commenced 	the end of the chosen holiday year unless otherwise agreed or unless the employee was prevented from taking holiday (i.e., sickness absence) in which case it can be carried over to a new holiday year and taken within eighteen months of the end of the relevant holiday year
 UZBEKISTAN	min. 21 calendar days	the individual year of employment	the right for taking annual paid leave for the first working year arises for an employee after six months of continuous employment
 VIETNAM	12 to 16 days	Yes	by mutual agreement/company policy, but only carry forward to the maximum period of three years

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Additional questions/interviews for further clarification on important issues in the selected countries

Please find hereafter more details on selected countries:

Belarus



Is paid leave earned by the month, by the year, or by another period?

The period for determining the length of the employee's paid leave in Belarus is a work year, which is calculated starting from the employee's first working day. If the employee has been working for the employer for a period shorter than the whole year, they are entitled to a proportional length of paid leave.

How are paid leave paid (maintain of remuneration or other calculation)?

During the paid leave, employees are eligible to earn their salary in the amount that is calculated on the basis of the employee's average salary for the 12 calendar months prior the month in which the paid leave begins.

What happens with paid leave non taken at the end of the period?

According to Belarusian laws, paid leave should be taken in the work year, in which the entitlement of the employee to the paid leave was established – the employer should schedule the employees paid leave to be taken within the work year. Otherwise, the employer may be liable to an administrative fine of up to ca. EUR 270.

At the same time, Belarusian employment law contains a number of grounds when paid leave may be postponed until the following work year. These grounds include inter alia the following ones:

- temporary disability of an employee;
- taking of a maternity leave;
- mutual consent of the parties.

What happens with paid leaves non take if the employee quits the company?

If the paid leave is not taken by the employee, the employer is obligated to pay the employee a reimbursement for the leave unused in the amount, which is calculated according to the same method as the remuneration of paid leave

Other important particularities of your national legislation regarding paid leaves?

The compensation for paid leave is calculated on the basis of the average earnings the respective employee had in the last work year. This means that the amount of compensation for leave may be less than the salary in the relevant period due to, for instance, receiving a lower salary at the beginning of the work year than the current salary.

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Bulgaria



Is paid leave earned by the month, by the year, or by another period?

The decisive period for determining the length of the employee's paid leave in Bulgaria is a calendar year. The minimum length of the paid leave, for which the employee working a whole calendar year is eligible, is 20 working days. If the employee was working for the employer for a shorter period than the whole calendar year (the employment was established or terminated during the year) he/she will be eligible for a proportional length of paid leave.

How are paid leave paid (maintain of remuneration or other calculation)?

Basis for the calculation of the paid leave remuneration is the average daily gross remuneration for the month preceding the paid leave during which the employee worked at least 10 working days.

Where there is no month during which the employee has worked at least 10 working days for the same employer, the remuneration shall be determined from the basic and additional permanent remuneration agreed in the employment contract.

What happens with paid leave non taken at the end of the period?

The employee shall use his/her paid annual leave until the end of the calendar year for which it applies. The employer shall be obliged to grant the employee paid annual leave until the end of the relevant calendar year, unless its use is postponed. In that case, the employee shall be granted not less than half of the paid annual leave to which he/she is entitled for the calendar year.

The annual leave may be postponed by the employer – due to important operational reasons, and the employee – when taking another type of leave or at his/her request with the consent of the employer. Where leave is postponed or not taken by the end of the calendar year to which it relates, the employer shall ensure that it is taken in the following calendar year, but not later than 6 months from the end of the calendar year to which it relates.

Where the employer has not authorized the use of the leave in these cases, the employee shall be entitled to determine the time of use of the leave by giving the employer at least 14 days' written notice. Where paid annual leave has not been used by the end of a two-year period from the end of the year for which it is due, whatever the reasons, the right to use it expires.

Where paid annual leave is postponed, the employee's right to use it shall be extinguished after the expiry of two years from the end of the year in which the reason for the postponement no longer exists.

What happens with paid leaves non take if the employee quits the company?

Upon termination of the employment relationship, the employee shall be entitled to compensation for unused paid annual leave for the current calendar year proportionately to the time worked and for unused leave from previous years which has not expired.

Other important particularities of your national legislation regarding paid leaves?

When an employee first starts work, he/she may use annual paid leave when he/she has completed at least 4 months of service.

The employer is obliged to inform the employees by 31 January of each year of the amount of paid annual leave they are entitled to use during the calendar year, including leave postponed or unused from previous calendar years.

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Czech Republic



Is paid leave earned by the month, by the year, or by another period?

The decisive period for determining the length of the employee's paid leave in the Czech Republic is a calendar year. The minimum length of the paid leave, for which the employee working a whole calendar year is eligible, is 4 weeks (20 working days). If the employee was working for the employer for a shorter period than the whole calendar year (the employment was established or terminated during the year) he will be eligible for a proportional length of paid leave.

How are paid leave paid (maintain of remuneration or other calculation)?

During the paid leave, the employee is eligible to earn his salary in the amount that he would earn it if he was not on a paid leave for the duration of his paid leave.

If the employee has not worked for the whole calendar year for the employer the proportional paid leave he is entitled to, is calculated as follows:

Weekly hours/52 weeks in a year x the number of weeks worked by the employee x the number of weeks of paid leave according to the employment contract = paid leave in hours

What happens with paid leave non taken at the end of the period?

Paid leave should be taken in the calendar year, in which the entitlement of the employee to the paid leave was established – the employer should primarily schedule the employees paid leave to be taken within the calendar year. If there are urgent reasons (like understaffing) or employees' incapacity for work the untaken paid leave is automatically transferred to the next year (this does not shorten the paid leave in the next year). In the following calendar year, the employer is entitled to decide, when the employee has to take the rest of the last year's paid leave – this has to be determined by the employer no later than on the 30 June. If the employer does not decide until this deadline, it is up to the employee when he will take the rest of the last year's paid leave. In a situation that the employer does not decide on when the employee will take his last year's paid leave and the employee does not take it due to his ongoing incapacity for work or maternity/paternity leave the paid leave is transferred to the next calendar year. However, the employer is then obligated to decide when this paid leave is taken immediately after the incapacity for work or maternity/paternity leave is ended, otherwise he may be sanctioned by the Labour Office.

What happens with paid leaves non take if the employee quits the company?

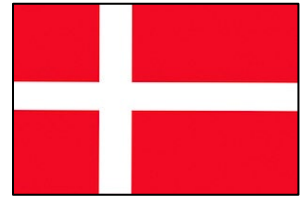
If the paid leave is not taken during the notice period, the employer is obligated to pay the employee a reimbursement for the untaken leave in the amount of average earnings for the same period. It is therefore recommendable to instruct the employee to take his or her untaken leave during the notice period.

Other important particularities of your national legislation regarding paid leaves?

Paid leave is not paid in the amount of the nominal pay which would have been due if no paid leave had been taken but, in an amount, calculated on the basis of the individual average earnings the respective employee had in the last calendar quarter. This may lead to special effects, i.e., the compensation for leave may be higher than the salary would have been if no leave had been taken because the compensation for paid leave on the basis of the individual average earnings the respective employee had during the last calendar quarter, which may have been higher due to, for instance, an annual bonus paid out to that employee during that calendar year.

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Denmark



Is paid leave earned by the month, by the year, or by another period?

Each employee earns at least 2.08 days paid leave per month (2.08 days x 12 months equals 25 days per year). If the employee is granted more than the 25 days of statutory holidays, the employee earns accordingly more paid leave each month, for example 2.5 days if the annual paid leave is 30 days.

How are paid leave paid (maintain of remuneration or other calculation)?

Remuneration during annual leave differs for workers and salaried employees.

Salaried employees	If all days of paid leave have been earned before the holiday, the salaried employee receives full pay during the holiday. If the salaried employee takes more days of holiday, than the employee has earned, the salary is reduced by 4.8 percent for each day of holiday, that has not been earned before. Alternatively, the employer may grant holiday in advance without deduction.
Workers and other employees	As a general rule, hourly paid workers and other employees not covered by the Salaried Employees Act (Funktionærloven), earn 12.5 percent of their wage as holiday allowance. The holiday allowance is paid to a special fund (Feriekonto) by the employer on a regular basis. The worker/employee may then request the holiday allowance paid out from the Fund when taking holiday.

What happens with paid leave non taken at the end of the period?

Holiday earned in the period 1 September to 31 August, may be taken until 31 December of the following year. The holiday settlement period is therefore 16 months.

If all the earned holiday is not taken by 31 December, the following applies:

- 5 days of paid leave not taken may be transferred to the next holiday year. This requires an agreement between the employer and the employee, entered before 31 December.
- If there is no agreement between the employer and the employee, the employer must pay the remaining holiday to the Labour Markets Holiday Foundation (Arbejdsmarkedets Feriefond) on 15 November. The Foundation's funds are used for holiday purposes for employees, primarily holiday stays for children and families who are temporarily unable to support themselves.
- In special circumstances, the accrued holiday pay may be paid out directly to the employee,

What happens with paid leaves not taken if the employee quits the company?

As an overall rule, paid leave not taken at the end of an employment must be paid to the Holiday Account (Feriekonto) by the employer, together with the last salary. However, the employer may order the employee to take the earned holiday and thereby reduce the amount of holiday pay to be paid with the last salary. However, the notification deadlines for holiday must be observed: main holiday must be notified at least 3 months in advance and remaining holiday must be notified at least 1 month in advance.

If the employee is released from duty before the end of the employment relationship, remaining holiday can be considered held during the release period, if the above-mentioned notice periods are observed.

Other important particularities of your national legislation regarding paid leaves?

In Denmark, we separate between main holiday and remaining holiday.

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Main holiday is three consecutive weeks, which may be taken in the period 1 May to 30 September. Main holiday must be notified at least 3 months in advance, unless otherwise agreed between the employer and the employee.

Remaining holiday are the remaining 10 days of paid leave. It may be held during the rest of the holiday period and must be notified at least one month prior to the paid leave, unless otherwise agreed between the employer and the employee.

If the employee has been prevented from taking holiday, for example due to maternity leave, long term illness etc. special rules apply.

Many employment relationships are regulated by collective agreements, which contain special rules regarding holiday handling, including an own Holiday Fund. In 2023, there are approximately 135 different holiday funds in Denmark.

In general, the Danish rules on holidays/paid leave are complex and numerous and it can be an advantage for the employer to formulate a holiday policy in order to make the applicable rules more transparent and foreseeable for all parties involved.

Estonia



Is paid leave earned by the month, by the year, or by another period?

Annual leave is granted for the calendar year worked. An employee who has worked for at least six months in the first year of employment may demand annual leave in proportion to the number of months worked. This means that half a year after starting work, the employee has the right to take half of the leave.

In addition to time worked, the following are to be included in the time serving as the basis for the right to grant annual leave:

- the time of temporary incapacity for work (i.e., illness),
- time of holiday, e.g., annual leave, study leave, paternity leave etc. (except for time of parental leave and holiday without pay granted by agreement of the parties),
- time when the employee has the right, pursuant to law, to refuse to do work (i.e., time when the employee's representative represents employees in the cases prescribed by law or collective agreement), and
- other time agreed upon between the parties.

How are paid leave paid (maintain of remuneration or other calculation)?

The employee is paid holiday pay. Holiday pay is formed based on the average calendar day pay of the previous six months. The basis for calculating holiday pay includes all the fees the employee received for working.

Holiday pay is paid no later than on the penultimate calendar working day before the start of the holiday, unless the employer and the employee have agreed otherwise. An agreement, on the basis of which holiday pay is paid later than on the pay day following the use of the holiday, is void.

What happens with paid leave non taken at the end of the period?

Annual leave must be used within the calendar year. However, if there is unused holiday then this is transferred to the next calendar year. The claim for annual holiday expires within one year as of the end of the calendar year for which the holiday is calculated. Thus, for example, the holiday of the calendar

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year 2023 can be used during the years 2023 and 2024. Expiry is suspended for the period when the employee is on maternity leave, paternity leave, adoptive parent leave or parental leave, as well as when the employee is conscript service or alternative service.

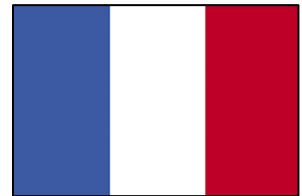
What happens with paid leaves non take if the employee quits the company?

If an employee leaves work, the employer is required to compensate the employee in money for unused annual holiday which has not expired. If the employee has taken more vacations, a settlement is made.

Other important particularities of your national legislation regarding paid leaves?

- National holidays and public holidays are not included in the annual leave.
- At least 14 calendar days of holiday must be used by the employee successively. The employer has the right to refuse to divide annual holiday into parts shorter than seven days.
- An agreement on compensation for holiday with money or other benefits during the term of validity of employment contract is void.

France



Is paid leave earned by the month, by the year, or by another period?

Unless more favorable provisions exist, the annual paid leave is 2.5 working days (from Monday to Saturday) per "effective month of work" with the same employer, without exceeding 30 working days a year. An "effective month of work" is equivalent to 4 weeks or 24 days of work (or less depending on the work schedule). Therefore, an employee is entitled to a full year's paid leave during the reference period (from 1 June of the previous year to 31 May of the current year) if he or she has worked:

- 12 times (corresponding to 12 months) 4 weeks, or 48 weeks,
- or 240, 264 or 288 days, depending on whether the weekly work schedule is spread over 5, 5 and a half or 6 days.

How are paid leave paid (maintain of remuneration or other calculation)?

The employer must make a comparison between 2 calculation methods and apply to each employee the calculation method that is most favorable to him:

- 1/10th of the total remuneration received by the employee during the reference period (from 1 June of the previous year to 31 May of the current year),
- Maintain of the remuneration, i.e., remuneration that the employee would have received if he had worked during the leave period.

What happens with paid leave non taken at the end of the period?

In principle, paid leave to which the employee was entitled (from 1 June of the previous year to 31 May of the current year) but which he or she did not take during the reference period concerned (31 May of the following year, i.e., N+1) is lost: the employee cannot carry over untaken paid leave to the next reference period.

However, there are exceptions: in case of agreement between an employee and his employer, if the leave could not be taken due to an accident at work, an occupational disease or a parental or adoption leave, etc. There are also several companies in France that authorize, through a more favorable written or tacit practice/use ("usage"), the carry-over of paid leave from year to year (this advantage created by a company's practice is not compulsory, and its continuation can be revoked by a procedure of

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denunciation of the practice – please note that this as an impact on accounting as remaining paid leaves are booked).

What happens with paid leaves non take if the employee quits the company?

An employee whose employment contract is terminated before he has taken all the leave to which was entitled must receive compensation for paid leave, which is calculated according to the same method as the remuneration of paid leave (see above – 1/10th rule or maintain of remuneration).

Other important particularities of your national legislation regarding paid leaves?

There are additional rules regarding paid leave to be analyzed for each employee, such as

- rules provided by law, which provide by the extension of the annual paid leave in several situations, and in particular in the case of splitting: unless waived by the employee or different provisions of a collective agreement (branch, or company), the employee is entitled to 2 additional working days of leave if the number of days of leave taken outside the period from 1 May to 31 October is at least equal to 6, to one day if this number is between 3 and 5. The days of main leave due in excess of the 24 working days (additional days or 5th week) are not taken into account for the opening of the right to this extension.
- the rules laid down in the collective bargaining agreements applicable to the companies in the professional branch concerned, which provide for additional paid leave, for example: in the event linked to the employee's private life, thanks to the seniority acquired within the company employing him/her, etc.

It is also important to distinguish between paid leave and rest days called "RTT", which are a form of compensation linked to working time and are ruled completely differently.

Hungary



Is paid leave earned by the month, by the year, or by another period?

The decisive period for determining the length of the employee's paid leave in Hungary is a calendar year. Employees shall be entitled to basic and additional leave. The basic vacation time shall be 20 working days pro year. The amount of additional leave depends on which of the statutory entitlements to additional leave apply to the employee (age, number of children and other circumstances.). If the employment relationship has begun or has been terminated during the year the Employee shall be entitled to the proportional part of the vacation.

How are paid leave paid (maintain of remuneration or other calculation)?

The Employee shall be entitled to his absentee payment for the duration of his vacation.

What happens with paid leave non taken at the end of the period?

The Hungarian Labour Code regulates strictly that – with the exception of paternity leave and parental leave – vacation time (holiday) shall be granted in the year in which it is due.

The scheduling of vacation time is always the obligation of the Employer. The Employer is obliged to provide and schedule yearly vacation time for the employees which they are entitled to. (i.e., the Employer cannot refer to the fact that the yearly vacation has not been granted in the respective year because the employee has not requested it or has not requested it in time.

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The deviation from the above main rule is possible only to a smaller extent:

- Vacation time shall be considered allocated during the year when it is due, provided that it begins during that year and the portion allocated in the following year does not exceed five working days. (For example: the employee takes the vacation time on 27 December consecutively until 5 January).
- If the employment relationship commenced on the first of October or subsequently, the employer shall be entitled to allocate vacation time by 31 March of the next year.
- If vacation time could not be allocated in the year in which is due for reasons attributable to the employee, it shall be allocated within sixty days after the cause ceases to exist. (For example: if the employee returns from unpaid leave used to care for a child).
- Further important rule of the Hungarian Labor Code is that – by agreement of the parties covering a calendar year – the employer shall be entitled to allocate the additional vacation days of 1-10 days granted based on the age by the end of the year following the year when due.

Vacation time (holiday) shall not be financially compensated with exception of the termination of the employment relationship.

What happens with paid leaves not taken if the employee quits the company?

If the paid leave is not taken during the notice period, the employer is obligated to pay the employee a reimbursement for the untaken leave. (The yearly proportionate vacation of the Employee being eventually not used shall be redeemed as a payment.)

Other important particularities of your national legislation regarding paid leaves?

The Employee is obliged to co-ordinate on the timing of his vacation in advance with the person exercising the employer's rights or in his absence with his direct superior. Except for the first three months of the employment, the Employer shall allocate 7 (seven) workdays' vacation in a calendar year at most in two parts as requested by the Employee. The Employee shall give notice of his vacation request fifteen days before the vacation at the latest. Should the timing of the requested vacation of the Employer be improper, Parties shall seek together a new date for the vacation time.

In the event of economic reasons of particular importance or any direct and consequential reason arising in connection with its operations, the Employer

- may amend the date of vacation previously agreed upon;
- may recall the employee from vacation;
- may allocate one-fourth of the employee's vacation time by 31 March of the following year if so, stipulated in the collective agreement.

India



Is paid leave earned by the month, by the year, or by another period?

In India, paid leave entitlements are typically earned on an annual basis. This type of leave is usually referred to as privilege leave or annual/vacation leaves or earned leaves. The paid leaves are typically used for personal reasons including for vacation.

As per the labour laws of India, the annual paid leaves are typically calculated based on certain number of days worked during the preceding calendar year. Under the Factories Act, 1948 one (1) day of leave for every 20 days worked in the previous calendar year. For e.g., in case a worker has worked for 300 days, 15 days of paid leave get credited.

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Typically, the entitlement ranges from 12 to 20 days of paid leave per year as defined in the company's leave policy.

Further, as a practice the companies provide the paid leaves on a pro-rata basis to new joiners after they have completed their probation or trial period, and which gets credited on a pro-rata based on the number of days worked (For e.g., 1.25 vacation leaves every month).

Apart from the paid leaves as provided above, for commercial establishments governed under the State specific Shops and Establishment legislation mandates to provide sick and casual leaves as well which may vary from 8 to 12 days in a calendar year.

How are paid leave paid (maintain of remuneration or other calculation)?

When an employee takes paid leave, they are entitled to receive their regular salary or wages for the duration of their absence. The calculation of paid leave pay is generally based on the employee's daily wage or salary rate. This rate is determined by dividing the employee's monthly or annual remuneration by the number of working days in that period.

What happens with paid leave non taken at the end of the period?

The treatment of unused paid leave at the end of a specific period can vary depending on the company's policies, employment contract terms and applicable labour laws in India.

Under the Factories Act, 1948, the unutilized paid leaves are to be carried forward to subsequent calendar years up to the maximum limit of 30 days. For commercial establishments, certain State specific legislation provides accumulation of unused paid leaves up to a maximum of 45 days (i.e., States like Maharashtra, Karnataka).

Some organizations allow employees to carry forward a certain portion of their unused paid leave to the next leave cycle or calendar year as governed under their respective leave policy up to a certain period. Further, if these unused paid leaves are not utilized up to the designated period, companies may allow the employees to convert the unused leave into cash which is known as encashment of leave is mainly governed by the company's policy.

What happens with paid leaves non take if the employee quits the company?

Leave encashment is the compensation provided by an employer to an employee for their unutilized paid leaves at the time of retirement or resignation or termination.

Under Factories Act, 1948 as well as the state specific Shop and Establishment legislation provides for encashment of unutilized leaves at the time of quitting services, superannuation, discharge, dismissal, or death, up to a maximum period as permitted under the law.

Other important particularities of your national legislation regarding paid leaves?

Labour Laws is a State as well as a Central subject in India due to which the provisions vary depending on the State where the employee is stationed. The specific regulations regarding paid leaves mandatorily to be given are governed under the Factories Act, 1948 for the manufacturing entities/factories. For other commercial establishments, the annual paid leaves to be given are outlined specifically in the state specific Shops and Establishment legislation. The employers can always give more than the mandate requirement as per their leave policy. However, the number of annual leaves to be given cannot be less than mentioned in the state Specific Shops and Establishment legislation or under the Factories Act, 1948 as may be applicable to the given company.

The exact number of paid leaves can vary based on factors such as the length of service, the industry in addition to state in which the employee is employed. Further additionally, the laws also mandate to provide sick and casual leaves as well as public/festival holidays up to the limit as defined, which may vary from the State where employee is deployed.

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It is also important to note the India is in the process of reforming its certain existing labour laws by codifying around 29 labour laws into 4 Labour Codes. For the first time under the Occupational Safety, Health, and Working Conditions Code, 2020 (OSHC Code), has introduced the encashment of unutilized paid leaves during the ongoing employment subject to certain conditions. Once OSHWC Code comes into force, the companies will have to align their leave policy in accordance with the OSHWC Code.

Indonesia



Is paid leave earned by the month, by the year, or by another period?

It is not specifically determined in the laws. In practice, it is not uncommon to find companies implementing one paid leave per completed month.

How are paid leave paid (maintain of remuneration or other calculation)?

It is not determined in the laws. In practice it is calculated equal as one day salary.

What happens with paid leave non taken at the end of the period?

Companies normally provide extension of annual paid leave where paid leave could still be taken after the period (carry-forward annual leave). This extension could be stipulated in collective employment contract, employee handbook or employment contract. Once the extension period is over, the entitlement could be considered forfeited if not used. Most companies do not compensate for unused paid leave.

What happens with paid leaves non take if the employee quits the company?

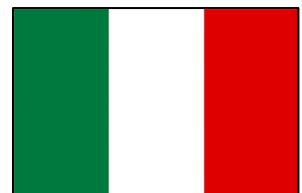
Unused paid leave must be calculated accordingly and added in the severance payment to the terminated employee

Other important particularities of your national legislation regarding paid leaves?

Other than normal paid leave, certain companies can provide long breaks as further regulated in an employment contract, employee handbook, or collective employment contract. Implementing regulation on this topic has yet to be issued by the government.

Indonesian Manpower Law also provides certain paid leaves in the events linked to employee's life, such as marriage, birth of child, death of relatives, etc.

Italy



Is paid leave earned by the month, by the year, or by another period?

Paid leave is generally earned by month. Collective bargaining agreements determine the duration of paid leave generally on the basis of the employee's contractual qualification and length of service. Paid leave could be expressed in weeks, calendar days or working days.

Many collective agreements relate the duration of paid leave to working days with reference to a working time distributed on the basis of 6 days per week.

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General formula to calculate the paid leave entitlement for the year is: (contractual annual leave days/12 x number of months in service) ÷ any remaining leave from previous years.

For companies operating a short week (5 working days), the holiday period must be re-proportioned by the coefficient 1.20.

How are paid leave paid (maintain of remuneration or other calculation)?

During the leave period, the employee is entitled to remuneration equal to what he would have received if he had worked. The employer is obliged to pay paid leave or, according to the ILO convention, must pay it before the leave period begins. However, most collective agreements oblige the employer to pay the amount in the pay period in which the leave was taken.

What happens with paid leave non taken at the end of the period?

In this case, paid leave non taken is deferred in application of the so-called prohibition of monetization; if the legal deadlines are not respected, the employer will be subject to sanctions.

However, in some specific circumstances stated by the collective bargaining agreements it is possible to compensate residual leave with a replacement allowance, provided that a minimum paid leave has been taken by the employee.

Paid leave does not expire. As a consequence, the latest at the moment of the employment's termination, the employee will be entitled to a replacement allowance.

What happens with paid leaves non take if the employee quits the company?

An employee whose employment contract is ended before he has taken all the leave to which he was entitled must receive a replacement allowance for paid leave, calculated using the same method as remuneration for paid leave.

Other important particularities of your national legislation regarding paid leaves?

It is important to point out that paid leave is strongly conditioned by national collective bargaining agreements.

In accordance with Legislative Decree no. 66 of 2003, paid leave must be taken continuously for at least two weeks within the year of accrual, and for the remaining period within 18 months of the end of the year of accrual.

In accordance with Legislative Decree no. 151 of 2015, upon particular circumstances and according to the provisions of the agreements with the Unions, employees can transfer their accrued rest and paid leave free of charge to employees of the same employer: this is a derogation from the so-called principle of non-availability of leave.

Kazakhstan



Is paid leave earned by the month, by the year, or by another period?

Minimum 2 days per month, hence minimum 24 days a year.

How are paid leave paid (maintain of remuneration or other calculation)?

The amount of average daily (hourly) earnings of an Employee is multiplied by the number of working days falling on the days of paid leave.

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What happens with paid leave non taken at the end of the period?

Unused days of paid leave will be carried over to the next year.

What happens with paid leaves non take if the employee quits the company?

The former Employee is paid compensation for unused days of paid leave.

Other important particularities of your national legislation regarding paid leaves?

It is prohibited to fail to provide an employee with unused paid leave for two consecutive years; violation of the paid leave procedure is punishable by a fine. Annual paid labour leave is granted to an employee for the first and subsequent years of employment by agreement of the parties at any time of the working year. The duration of paid annual paid labour leave is calculated in calendar days without taking into account holidays falling on the days of paid annual paid labour leave, regardless of the applicable work regimes and shift schedules.

Kenya



Is paid leave earned by the month, by the year, or by another period?

Every employee is entitled to 21 paid leave days for each completed year of service. The leave days usually accrue at the rate of 1.75 days per each completed month of service.

How are paid leave paid (maintain of remuneration or other calculation)?

The leave is paid through maintaining the employee's remuneration even when they are on leave. There is no additional payment that is required to be made.

What happens with paid leave non taken at the end of the period?

An employee is allowed to carry over leave for a maximum period of 18 months from the end of the leave earning period (e.g., 1 January to 31 December), after which the leave shall be forfeited.

What happens with paid leaves non take if the employee quits the company?

The employee shall be remunerated for all leave days earned but not taken at the point of termination of their employment contract with the employer. Leave days usually accrue at the rate of 1.75 days per each completed month of service. Therefore, the employee shall be paid pro rata pay for each leave day earned but not taken.

Other important particularities of your national legislation regarding paid leaves?

The 21 paid leave days provided for under the law are the statutory minimum. An employer has the liberty of providing their employee with additional paid leave days. A collective bargaining agreement can also contain an enhanced paid leave package.

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Latvia



Is paid leave earned by the month, by the year, or by another period?

Under the Labour Law, the right to paid leave starts as soon as the employment relationship begins, however if the employee has been continuously employed by the employer for at least six months, the employee may, in accordance with Section 3 of Article 150 of the Labour Law, claim the full annual leave, i.e., four calendar weeks.

How are paid leave paid (maintain of remuneration or other calculation)?

When granting leave, the employer must comply with the obligation laid down in Article 73 of the Labour Law to pay the employee the average earnings (for the last six calendar months from salary) for the period during which the employee is on leave.

According to Section 8 of Article 75 of the Labour Law, the amount of the remuneration to be paid for the period of paid annual leave is calculated by multiplying the average daily or hourly earnings by the number of working days or hours during the leave, in other words, the employer must pay the employee the average earnings for the time the employee would have worked if he/she had not been on leave. Thus, the number of days or hours to be paid during an employee's paid annual leave can be determined by determining how much the employee would have worked according to the agreed working time (if there is a working time, according to the working time) if he or she were not on leave.

What happens with paid leave non taken at the end of the period?

In general employee is obliged to take annual leave. Only in exceptional cases, where the granting of the full amount of paid annual leave in the current year may adversely affect the normal course of the employee's work, may a part of the leave be postponed to the following year with the written consent of the employee (Section 3 of Article 149 of the Labour Law). In such a case, the leave period in the current year may not be shorter than two continuous calendar weeks. The carried-over leave shall be added to the next year's leave as far as possible. A portion of leave may be carried over for one year only.

Consequently, partial carry-over of leave shall be exceptional and shall be subject to the written agreement of the employee. After such a carry-over, the employer must be able to provide the employee with six calendar weeks of leave in the following year. If the employee does not agree to the carry-over, the employer must grant full leave.

What happens with paid leaves non take if the employee quits the company?

According to Article 149 of the Labour Law, when the employment relationship is terminated and the employee has not taken annual paid leave, the employer is obliged to reimburse the annual paid leave in cash. The employer is obliged to pay the remuneration for the entire period for which the employee has not taken annual paid leave in accordance with the period of entitlement to annual paid leave set out in Article 152 of the Labour Law.

The calculation of the remuneration for untaken leave is laid down in Article 75 of the Labour Law – calculation of average earnings.

Significant findings on the employee's right to compensation for untaken leave are provided in the judgment of the Senate of the Republic of Latvia, Department of Civil Cases (hereinafter – the Senate) of 29 March 2019 in case No C30585615, SKC-62/2019. In this case, the Senate, interpreting Section 5 of Article 149 of the Labour Law, held that in assessing whether an employee is entitled to remuneration, the factual circumstances of each case must be taken into account, in particular the employee's ability to use the annual leave days due to him, as well as the employee's possible deliberate action by avoiding taking annual leave in order to increase the remuneration for unused annual leave before the termination of the employment relationship.

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Other important particularities of your national legislation regarding paid leaves?

If an employee falls ill during the period of leave, for which the employee is issued a sick leave in accordance with the procedure established by the Cabinet of Ministers, the paid annual leave for the period of incapacity shall be transferred or extended in accordance with Section 6 of Article 150 of the Labour Law, thereby ensuring the employee's right to take paid annual leave at another time that does not coincide with the period of incapacity. The above provision does not distinguish between the reason for the employee's incapacity for work, namely whether the employee's incapacity for work is due to the employee's own illness, or whether the incapacity for work is due to the care of a sick child. The provision thus ensures equal opportunities for workers irrespective of the reason for incapacity for work.

Consequently, at the moment when a period of incapacity for work occurs during leave, the "run" of leave is stopped. The question of whether the days of leave are postponed or extended is a matter for agreement between the parties. The employee should inform the employer in writing whether he/she wishes to extend the sick leave or take it at another time.

The employer is not entitled to refuse to extend or postpone leave on the grounds of the employee's incapacity for work during the leave period, citing the agreed and approved leave schedule as the justification. If the leave cannot be extended, it may be rescheduled by agreement with the employee by amending the leave schedule.

Lithuania



Is paid leave earned by the month, by the year, or by another period?

Paid leave, is typically earned, and calculated based on the calendar year. The amount of paid leave an employee is entitled to, is determined by their length of service, and is accumulated over the course of the year. The specific rules and regulations regarding paid leave entitlement and accrual may vary depending on the employment contract, collective agreements, or applicable labour laws.

How are paid leave paid (maintain of remuneration or other calculation)?

Holiday pay is determined based on the working days that coincide with the designated holiday period. The calculation of holiday pay per working day is derived from the employee's average daily remuneration, which is determined by considering the remuneration received during the three months leading up to the holiday as well as the number of days worked. The higher the employee's earnings during this period, the greater their personal average and holiday pay will be. The average salary encompasses all salary increases, bonuses, and incentives that have been earned through achieved performance. However, bonuses received to mark work anniversaries, bonuses intended to motivate future performance and non-monetary benefits such as the use of a company car are not taken into account when calculating holiday pay. In situations where the employee has not worked in the three months preceding the holiday, their average salary is calculated based on the salary stipulated in their employment contract.

What happens with paid leave non taken at the end of the period?

Unused paid leave at the end of the calendar year can generally be carried over to the following year, for up to 3 years from the year in which the vacation days were due. The specific rules and variations may depend on employment contracts, collective agreements, or specific circumstances.

What happens with paid leaves non take if the employee quits the company?

If an employee quits a company and has unused paid leave, he is entitled to receive financial compensation for the accrued but untaken leave. Annual leave can be accrued for up to 3 years. The

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compensation should be calculated based on the employee's average wage or salary, and it is typically provided as a lump sum payment upon the termination of employment.

Other important particularities of your national legislation regarding paid leaves?

In Lithuania, there are specific provisions regarding the duration of annual leave. According to the legislation, at least one part of the annual leave must be a minimum of ten working days. However, if an employee works six days a week, this minimum duration increases to at least twelve working days.

This ensures that employees have a sufficient period of uninterrupted time off. Additionally, when calculating the duration of annual leave in Lithuania, holidays are counted in working days. This means that public holidays are not considered as part of the annual leave entitlement. Instead, the duration of annual leave is calculated based on the actual working days, excluding the designated public holidays.

Malaysia



Is paid leave earned by the month, by the year, or by another period?

The period for determining the length of the employee's paid leave in Malaysia is 12 months of continuous service with the same employer. The minimum paid leave is subject to the tenure of the continuous employment. Employees employed for 2 years or less is entitled to 8 days. Employees who have served the same employer for 2 years or more, but less than 5 years is entitled to 12 days and employees who have worked for 5 years, and more is entitled to 16 days. If the employee has not completed 12 months of continuous service with the same employer during the year, his entitlement to paid leave is proportioned to the number of completed months of service.

How are paid leave paid (maintain of remuneration or other calculation)?

During the paid leave, the employee is deemed to have received the paid leave pay if he receives his monthly wages without deduction of such leave for the month, he takes the leave.

If the employment has been terminated before the employee has taken the paid leave to which he is entitled, the employer shall pay the ordinary rate of in respect to every day of such leave. The ordinary rate of pay is calculated as monthly rate of pay/26.

What happens with paid leave non taken at the end of the period?

The Employment Act 1955 states the employer shall grant, and the employee shall take their paid leave "not later than 12 months after the end of every 12 months continuous service". Employees who do not utilise the paid leave within the said period means the employee has forfeited his leave.

It is common practice for employers to offer the alternative to carry forward unused paid leave. Company policy may dictate a limit to the number of days that can be carried forward or a dateline as to when the leaves must be utilised.

What happens with paid leaves non take if the employee quits the company?

An employee serving notice can apply to use his paid leave during the notice period to move forward his last physical day in the office. Alternatively, where an employee ceases employment, payment should be made for their accrued but unused paid leave.

Other important particularities of your national legislation regarding paid leaves?

While employers and employees are free to negotiate the terms of their employment relationship, the benefits afforded to employees should not be less favorable than those set out in the Employment Act 1955 ("Act"). In the event that the terms and conditions in an employment contract are found to be less

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favorable than the provisions of the Act, the said terms and conditions shall be illegal, null and void. The minimum benefits provided in the Act shall prevail.

Portugal



Is paid leave earned by the month, by the year, or by another period?

On 1 January of each year, the employee is entitled to 22 working days of paid leave. In the admission year, the employee will be entitled, after 6 full months, to 2 working days of paid leave for each month of duration of the contract, up to a maximum of 20 working days. If the year ends before the 6 months period, paid leaves are taken until 30 June of the following year (with a cap of 30 paid leave working days per year).

How are paid leave paid (maintain of remuneration or other calculation)?

Paid leave are paid in the amount which the employee would receive if he were in active duty. In addition, the employee is entitled to a subsidy, comprising the remuneration and other benefits counterpart of the specific way of carrying out the work.

What happens with paid leave non taken at the end of the period?

Paid leave may be taken until 30 April of the following calendar year, in addition (or not) to paid leave due at the beginning of each year, by agreement or whenever the employee intends to take them with a family member living abroad.

What happens with paid leaves non taken if the employee quits the company?

The employee is entitled to receive the paid leave non taken (and subsidy), plus paid leave (and subsidy) pro rata. Contracts which duration does not exceed 12 months, paid leave (and subsidy) that the employee is entitled to are pro rata (even if the contract ends in the calendar year subsequent to the admission one).

Other important particularities of your national legislation regarding paid leaves?

Collective labor regulation can establish more favorable provisions.

Unless otherwise agreed in writing, paid leaves (and subsidy) must be paid before the start of the period and pro rata in the case of interpolated periods.

Half of the paid leave period due in the previous year may also be combined with the period due in the following year, by agreement between employer and employee.

Employer may close the company or establishment, in whole or in part, up to 15 consecutive days between the 1 May and the end of October; and for 5 consecutive working days during Christmas school holidays.

If the ceasing year of the employee's impediment is different from the one when it started, paid leave is calculated as if it were an admission year.

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Saudi Arabia



Is paid leave earned by the month, by the year, or by another period?

The Employee is entitled, for each year an annual leave not less than twenty-one days extended to a period of not less than thirty days if the worker spent five consecutive years in the employer's service.

How are paid leave paid (maintain of remuneration or other calculation)?

The Leaves shall be paid in advance.

What happens with paid leave non taken at the end of the period?

The Employee may, with the consent of the employer, postpone his annual leave or certain days to the following year. The employer shall have the right to postpone the worker's leave after the end of the year in which it is due if the work circumstances require the same for a period not exceeding ninety days. If the work circumstances necessitate the continuity of postponement, the approval of the worker shall be obtained in writing, provided that the postponement does not exceed the end of the subsequent year.

What happens with paid leaves non take if the employee quits the company?

The worker shall have the right to obtain wages for the accrued leave if he leaves the work before using the same. He shall also attain the leave pay for the parts of the year with respect to the time spent at work.

Other important particularities of your national legislation regarding paid leaves?

The KSA Labour law refers to calendar days within the annual leave regulations. However, as the law reflects the legal minimum, if the parties calculate on the basis of working days, a different number may apply when agreeing on the basis of working days. Furthermore, a more employee-friendly number, i.e., beyond the statutory minimum, can be agreed at any time.

Serbia



Is paid leave earned by the month, by the year, or by another period?

After one month of continuous employment with the employer (including time spent on sick leave and paid absences if any), the employees become eligible to utilize their annual leave during the calendar year (a proportional part, i.e., 1/12 for each month). When employment is terminated, the number of leave days for that year will be calculated proportionally, granting 1/12 of the entitlement for each month of service in that calendar year.

How are paid leave paid (maintenance of remuneration or other calculation)?

During the absence from work due to annual leave and paid leave, the employee is entitled to receive compensation equal to the average salary over the previous 12 months, following the general act and employment contract.

What happens with paid leave non taken at the end of the period?

Under the Employment law, the annual leave can be used either all at once or in two or more parts. If an employee uses their annual leave in parts, the first part must be used for a minimum of two working weeks continuously during the calendar year, and the remaining part must be used by 30 June of the

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following year (time-barred). Considering the business requirements, the employer, after consulting with the employee, determines the timing of annual leave usage. Non-compliance with this regulation by the employer (if it is a legal entity) may result in a monetary penalty ranging from approximately EUR 4.500,00 to EUR 8.500,00. While employees can request to use their annual leave, failure to utilize it will still be attributed to the employer's responsibility.

What happens with paid leaves non take if the employee quits the company?

In case of employment termination, the employer is obligated to compensate employees who have not fully or partially utilized their annual leave. This compensation should take the form of a monetary payment equal to the average salary earned over the preceding 12 months, proportionate to the number of unused annual leave days. The monetary payment for unused annual leave is considered compensation for damages and is only disbursed upon termination of employment.

Other important particularities of your national legislation regarding paid leaves?

Employees have various rights to paid leave in addition to their annual leave. They can take up to five working days off due to specific circumstances such as marriage, the childbirth of their spouse, serious illness of an immediate family member, and other situations as defined in the general act and employment contract. The exact number of days granted for each case is determined within the provisions of the general act and/or employment contract. Additionally, employees are entitled to a paid leave of five working days in the event of the death of an immediate family member and two consecutive days for each voluntary blood donation, including the day of donation. Immediate family members include spouses, children, siblings, parents, adoptive parents, adoptees, and guardians. However, the employer has the discretion to grant paid leave for relatives not explicitly mentioned in the law and for other individuals living in the same household as the employee. Moreover, the general act and/or employment contract may extend the right to paid leave for a longer duration than specified in the law or broaden the scope of eligible individuals, as previously mentioned.

Spain



Is paid leave earned by the month, by the year, or by another period?

2.5 days of holiday are accrued for each month worked and this is calculated by dividing the 30 calendar days per year by 12 months of the year.

How is paid leave paid (maintain of remuneration or other calculation)?

As a general rule, holidays are to be taken and no economic compensation is paid for them. This is unless the employment relationship is terminated. In other words, what is forbidden by law is that the worker does not take his or her holidays and is paid for the time instead of taking time off.

During the holiday period, the worker maintains 100 percent of his/her gross remuneration.

What happens with paid leave not taken at the end of the period?

Annual leave must be taken within the calendar year in which it is earned. In other words, between 1 January and 31 December. There is no option to carry holiday leave over from one year to the next, subject to the exceptions set out below. In fact, if leave is not taken in the calendar year, there is a risk that it will be lost.

If the worker has joined the company in the same year, he/she should take the proportional part of the holiday corresponding to the months worked in that year. From 1 January his/her holiday counter will start again from zero for the new calendar year.

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As mentioned above, in certain cases, the employee will be able to take leave accrued and not enjoyed in the calendar year to which it corresponds:

- If the employee has any remaining leave that he/she has not taken due to the company's fault. In this case, he/she can accumulate and take the leave in the following year.
- If the employee was on temporary disability leave. In the event that the period of leave coincides with a temporary incapacity due to contingencies other than those indicated in the following point which makes it impossible for the worker to take all or part of the leave during the calendar year to which it corresponds, the worker may do so once the incapacity has ended and provided that no more than eighteen months have elapsed since the end of the year in which the incapacity arose.
- If he/she was on maternity, paternity, or breastfeeding leave.

When the holiday period established in the company's holiday calendar coincides in time with a temporary disability due to pregnancy, childbirth or breastfeeding or with the period of suspension of the contract for maternity/paternity reasons – foreseen in paragraphs 4, 5 and 7 of Article 48 of the Workers' Statute – the worker shall be entitled to take the holiday on a date other than the date of the temporary disability or the date of the leave corresponding to him/her, at the end of the suspension period, even if the calendar year to which it corresponds has ended.

What happens with paid leave not taken if the employee quits the company?

Regardless of the reason for the termination of the contract, i.e., it makes no difference whether it is due to voluntary redundancy, dismissal or the end of a temporary contract, the holiday entitlement is never lost and must always be paid in the corresponding settlement.

The amount of holiday pay in the settlement is calculated by multiplying the accrued and unused holiday days up to the date of termination of the contract for any reason by the gross daily salary.

Other important particularities of your national legislation regarding paid leave?

The period or periods of leave shall be fixed by mutual agreement between the employer and the employee, in accordance with the provisions, where applicable, of collective agreements on the annual planning of leave.

The holiday calendar shall be drawn up in each company.

The worker shall be informed of the dates corresponding to his or her leave at least two months before it is due to begin.

In the event of disagreement between the parties, the competent jurisdiction (by means of a summary and preferential procedure) shall set the corresponding date for the leave to be taken, and its decision shall not be subject to appeal.

Slovakia



Is paid leave earned by the month, by the year, or by another period?

Employees who have continuously worked at least 60 days in a calendar year for the same employer and within the same employment relationship are entitled to a leave for the calendar year, or to a its proportional part, if the employment did not last the entire calendar year.

The proportional part of the leave is one-twelfth of the leave for a calendar year for each full calendar month of continuous duration of the same employment relationship.

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Employees who are not entitled to a leave for a calendar year or to its proportional part, because they didn't work for the same employer for at least 60 days in a calendar year, are entitled to a leave in the length of one twelfth of the vacation for the calendar year for every 21 days worked in the respective calendar year.

How are paid leave paid (maintain of remuneration or other calculation)?

A leave is paid as a wage compensation in the amount of the average wage of an employee. Average wage is basically calculated from the earnings of the employees for previous quarter.

What happens with paid leave non taken at the end of the period?

The non-taken days of the leave can be drawn in the next calendar year.

In the following calendar year, the employer is entitled to decide, when the employee has to take the rest of the leave from previous year – this has to be determined by the employer no later than on the 30 June. If the employer does not determine it until 30 June, the employee is entitled to decide, when the rest of the leave will be taken, but he/she has to inform the employer at least 30 days in advance. For the part of the leave that exceeds four weeks of the basic amount of leave, which the employee could not take even by the end of the following calendar year, the employee is entitled to a compensation in the amount of his/her average wage.

For the untaken four weeks of the basic amount of the leave, the employee can't be paid compensation, except for if the leave couldn't be drawn due to the termination of the employment relationship (see next section) or if the criteria for exceptions stipulated by the Labour Code are fulfilled (e.g., maternity leave, sickness, etc.).

What happens with paid leaves non taken if the employee quits the company?

If the employee didn't draw all days of his or her leave due to the termination of the employment relationship, he or she is entitled to a wage compensation for the untaken leave in the amount of his or her average wage. This compensation is usually paid up together with the last wage.

On the other side, if an employee quits the company before the end of the period (a calendar year) having drawn more days of leave than he was entitled to, her or she is obliged to return the paid salary compensation for the vacation or its part, to which he did not have the right.

Other important particularities of your national legislation regarding paid leaves?

There are some special provisions regarding the number of a paid leave, for instance:

The number of leave is at least eight weeks in a calendar year in case of following professions:

- pedagogical employee and professional staff according to a special regulation,
- university teachers
- researchers and creative art workers of public universities
- an employee with at least a second-level university education who carries out research-pedagogical activity or scientific activity, research activity and development activity at the research workplace of the organization of the Slovak Academy of Sciences, a public research institution or a state budget organization or a state contribution organization carrying out research established by a central body of a state administration.

An employee who works for the entire calendar year underground in the extraction of minerals or in digging tunnels, and an employee who performs work that is particularly difficult or harmful to health, is entitled to an additional week of a leave (in addition to the basic amount of the leave for a calendar year).

Additionally, to a paid leave, employees are also entitled to extra days-off in some special situations linked to their personal condition. Under some of these conditions, employees are entitled to a wage compensation, so it is actually some other form of a paid leave, but this paid free time is not legally classified as a leave, as it is called "obstacles at work" (e.g., treatment in a medical facility, death, or funeral of employee's relatives, employee's wedding, etc.).

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South Africa



Is paid leave earned by the month, by the year, or by another period?

Paid annual leave accrues monthly at a rate of X days per month worked up to the maximum number of days to which the employee is entitled in terms of their employment contract. The minimum Paid annual leave is 15 working days per year which accrues at 1.25 days per month worked but the employment contract can allow for more. Alternatively, employers can grant an employee, by agreement, one day of paid annual leave on full remuneration for every 17 days on which the employee worked or was entitled to be paid or, by agreement, one hour of paid annual leave on full remuneration for every 17 hours on which the employee worked or was entitled to be paid.

How are paid leave paid (maintain of remuneration or other calculation)?

The employee will be paid their full remuneration for any day(s) on which they have taken paid annual leave – as if they had worked during the period for which they have taken paid annual leave.

What happens with paid leave non taken at the end of the period?

Any leave not taken at the end of the employee's prior leave cycle/period must be taken within 6 months after the end of the prior leave cycle/period. This 6-month period can be extended in the employee's employment contract or through company policy.

What happens with paid leaves non take if the employee quits the company?

Any paid annual leave that has not been taken must be paid out to the employee on termination of employment (if the employee quits or is terminated by the company). This is limited to the minimum number of days (15 working days) prescribed by law, any paid annual leave which the employee is entitled to in excess of the minimum number of days may be paid out at the company's discretion or subject to company policy.

Other important particularities of your national legislation regarding paid leaves?

Employees in South Africa are paid not only for annual leave but also sick leave and family responsibility leave. We have only dealt with annual leave above.

In addition, an employer must grant an employee an additional day of paid leave if a public holiday falls on a day during which an employee has taken paid annual leave or on which the employee would ordinarily have worked.

An employer may also not require or permit an employee to work for the employer during any period of paid annual leave and an employer may not require or permit an employee to take paid annual leave during –

- any other period of leave to which the employee is entitled in terms of local legislation; or
- any period of notice of termination of employment.

Thailand



Is paid leave earned by the month, by the year, or by another period?

Pursuant to the law, the employee is entitled to at least 6 working days of the paid annual leave after he completes one full year of consecutive work for the employer. The annual

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leave can increase in the following year depending on the agreement between the employer and the employee.

Furthermore, annual leave can be agreed otherwise, provided that the legal minimum requirements are met. The parties can agree, for instance, that the annual leave can be taken immediately after the commencement date of employment or on a pro rata basis in the first year of employment, or any unused annual leave can be carried forward to the following year to be used within a certain period.

How are paid leave paid (maintain of remuneration or other calculation)?

The employee shall receive the normal wage pay during annual leave (as if he had worked during such leave period).

If the employer requires the employee to work during annual leave (such as in case of urgent or necessary work) or fails to provide the leaves for the employee, the employer shall pay the employee the additional compensation of not less than 1 time the hourly wage rate on a working day for the number of hours worked on that day.

What happens with paid leave non taken at the end of the period?

In principle, the employer shall facilitate the employee to take his entitled annual leave.

If the employee does not take annual leave within the allowable period (i.e., calendar year, or specific period as agreed by the employment contract or the work rules of company, or as provided by the employer), the employee generally loses unused annual leave of that period. Different regulations may apply based on agreement or the work rules entitling the employee to accumulate and carry forward untaken annual leave of a previous period to the next period or following year.

What happens with paid leaves non take if the employee quits the company?

In case of resignation, the employee is not entitled to any unused annual leave payment for the year of resignation. However, the employee is entitled to a payment for accumulated annual leave of the previous period, provided that employment contract or the work rules permit accumulation.

Meanwhile, in case of dismissal/termination of employment, the employee shall be entitled to a payment for any unused annual leave for the year of termination (pro-rated) including any accumulated annual leave. This also applies in case of the termination of employment due to retirement.

Other important particularities of your national legislation regarding paid leaves?

Annual leave can be taken after the employee consecutively works for one year or in other words, the entitlement shall not be granted immediately during the first year of employment. Unless otherwise agreed by the employment contract or the work rules of the company, the employee may take annual leave (in proportion) since the employment commencement date.

The provision of annual leave and respective payment apply to all types of the employees (e.g. the full-time or part-time employees). The labour laws are considered part of the public order and the good morals of Thailand, thus, any agreements between employer and employee must not fall short of the mandatory legal requirements; if they do, such agreements shall be void and the legal minimum requirements shall immediately apply instead.

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Turkey



Is paid leave earned by the month, by the year, or by another period?

Paid leave is earned by year in Turkey. The length of service is decisive for determining the number of paid leave days of the employee. The statutory entitlement arises only after completion of the first year. The employee's entry date is decisive for the start of the holiday year. If the employee has worked for the employer for a shorter period than a full year, he/she has no legal entitlement to paid leave or pro rata duration of paid leave.

How are paid leave paid (maintain of remuneration or other calculation)?

Paid leave is exclusively for the employee's recreation, so no economic compensation can be paid for it unless the employment relationship is terminated. Hence, it is prohibited by law not to take/grant leave and pay for the time.

During the leave period the employee continues to receive his/her salary fully.

What happens with paid leave non taken at the end of the period?

Annual paid leaves are not subject to statute of limitations as long as the employment contract continues. Contractual regulations according to which the annual paid leave entitlement expires if the leave has not been taken by a certain date are not legally effective. They only serve to "motivate" employees to take leave.

What happens with paid leaves non take if the employee quits the company?

As long as the employment relationship exists, the employer is obliged to grant the employee paid annual leave. In this case, the employee is not entitled to any leave pay (instead of taking the leave) and there is no choice of payment for the employer. However, if the employment contract is terminated (for whatever reason), all unused leave must be paid out in full.

Other important particularities of your national legislation regarding paid leaves?

Determining the time of annual leave is within the scope of the employer's management right. As a rule, the annual leave period cannot be divided, but with the agreement of the parties, it can be used in parts, one part of which is not less than 10 days.

In the calculation of annual paid leave days, national holidays, week holidays and general holidays that coincide with the leave period are not counted from the leave period.

Payment of unused leave is only possible in the event of termination of employment. The leave period is paid in consideration of the last gross salary at the date of termination of the employment contract, even if the leave days fall in periods in which a lower salary was paid.

United Arab Emirates



Is paid leave earned by the month, by the year, or by another period?

It depends on the length of the employment relationship:

- If less than a year but over 6 months, the employee is entitled to 2 calendar days annual leaves per month.
- If over a year, the employee is entitled to 30 calendar days annual leaves per year.

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How are paid leave paid (maintain of remuneration or other calculation)?

Remuneration is maintained during annual leave

What happens with paid leave non taken at the end of the period?

The Worker may, with the approval of the Employer and in accordance with the applicable regulations in the Establishment, carry over the balance of his annual leave to the following year. However, the Employee may carry forward not more than half of the annual leave to the following year, or he may agree with the employer to receive a cash allowance therefor according to the wage he receives at the time of his entitlement to the leave

What happens with paid leaves non take if the employee quits the company?

The Worker is entitled to receive Remuneration for the due days of leave, proportionally.

Other important particularities of your national legislation regarding paid leaves?

The UAE Labour law refers to calendar days within the annual leave regulations. However, as the law reflects the legal minimum, if the parties calculate on the basis of working days, a different number may apply when agreeing on the basis of working days. Furthermore, a more employee-friendly number, i.e., beyond the statutory minimum, can be agreed at any time.

Uzbekistan



Is paid leave earned by the month, by the year, or by another period?

According to the law, employees are entitled to annual paid leave after six months of continuous employment. The minimum period is 21 calendar days, not including non-working holidays falling during the leave period. Paid leave is granted for a working year, i.e., the period of the employment of the employee equal to twelve months and calculated from the date of the actual start of employment.

How are paid leave paid (maintain of remuneration or other calculation)?

Employees are guaranteed to retain their average salary during annual leave. Leave pay is calculated based on the employee's average monthly salary in accordance with the tariff classification or the salary applicable on the day of calculation. Other types of earnings, such as bonuses, allowances, and other payments, must also be taken into account.

What happens with paid leave non taken at the end of the period?

Annual paid leave shall be granted annually until the end of the working year for which it is granted.

In exceptional cases, when granting annual leave in full in the current year is impossible due to production reasons, with the consent of the employee, the part of the leave exceeding fourteen calendar days may be transferred to the next working year, during which it must be used.

What happens with paid leaves non take if the employee quits the company?

The employee has the right to receive monetary compensation upon termination of the employment contract for all unused annual basic and additional leave. Upon agreement between the employee and the employer on the basis of a written request of the employee, unused annual leave may be provided upon termination of the employment contract (except for cases of termination of the employment contract for culpable actions (inaction) of the employee) with subsequent termination of the employment relationship.

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Other important particularities of your national legislation regarding paid leaves?

The duration of annual basic and additional labour leave of employees is calculated in calendar days. The duration of the annual basic leave is twenty-one calendar days. When calculating the total duration of the annual (paid and additional unpaid) leave, additional leaves are summed up with the annual basic minimum leave or annual basic extended leave.

In all cases, when summing up statutory leaves, their duration in one working year may not exceed fifty-six calendar days.

If the sum of the periods included in the vacation work year is less than twelve full calendar months, the employee's work year shall be moved to the missing time, i.e., the employee may receive annual leave in advance of twelve months.

Vietnam



Is paid leave earned by the month, by the year, or by another period?

Employees who have completed 12 months of service with an employer are entitled to fully paid annual leave, as specified in their employment contract. The duration of annual leave varies based on the employee's working conditions:

- Employees in normal working conditions are entitled to 12 working days of annual leave.
- Minors, disabled employees, and those engaged in laborious, toxic, or dangerous work are entitled to 14 working days of annual leave.
- Employees involved in highly laborious, toxic, or dangerous work are entitled to 16 working days of annual leave.

For employees who have worked for an employer for less than 12 months, the number of paid leave days is calculated proportionally based on the number of completed working months.

How are paid leave paid (maintain of remuneration or other calculation)?

Maintain of remuneration (i.e., fully paid salary during taking annual leave period)

What happens with paid leave non taken at the end of the period?

Based on the company's internal policy, employees may have the option to carry forward a specific number of remaining leave days to the following year or utilize all of them by the end of the current year.

What happens with paid leaves non take if the employee quits the company?

When the employee has not taken all of his or her annual leave, such employee is entitled to payment of wages for the days for which leave has not yet been taken.

However, in some cases, the company negotiates with the employee to take all the remaining annual leave days before the last day of work.

Other important particularities of your national legislation regarding paid leaves?

- An employee working but who has not worked for anyone (1) employer for a full twelve (12) months is entitled to annual leave at the ratio corresponding to the number of months for which he or she worked.
- If an employee due to employment termination or job loss that has not taken all of his or her annual leave, such employee is entitled to payment of wages for the days for which leave has not yet been taken.

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- Employers are responsible to provide an annual leave schedule for their employees after consulting the employees and such schedule must be notified to employees for their information. An employee may reach an agreement with the employer on taking annual leave in instalments or combining leave for a maximum of three (3) years at one time.
- For every full five (5) years working for one employer, the number of annual leave days of the employee shall be increased by one (1) day.