

Meeting with Labour Commissioner and Main Items discusses:

- A. **Labour Advisory Board** – oversight body that reviews legislation and recommends the necessary amendments. The Board includes representatives from all sectors.
- B. **Termination of Employment**
 - a. The Labour Department reviews on a case by case basis.
 - b. Employers can present a written proposal of how they are considering to address the employment status of employees due to COVID-19 crisis. Financial information will need to be provided to substantiate the various scenarios that are been considered by the employer. All information is kept confidential.
- C. **Employment Policies**
 - a. Any employment contracts must be reviewed and approved by a Labour Law officer.
 - b. Employer must present situation analysis with all the necessary details for it to be reviewed by the Labour Department. This information can be used by the labour Advisory Board to recommend amendments to the Labour Laws.
- D. **Severance Pay**
 - a. It is recommended to consult with Income Tax department for taxable income.
 - b. Note the following:
 - i. If an employee resigns, severance pay is taxable.
 - ii. If an employee is fired/dismissed, severance pay is NOT taxable.
- E. **Part-Time employees**
 - a. A part-time employee is entitled to SEVERANCE PAY is he works for more than 180 days per year.
 - b. A part-time employee is entitled to VACATION PAY for two weeks per year is he works for more than 150 days per year.
(NOTE: If the employee works 2 hours per day, it is considered a work day.)