



## APAC Payroll newsletter 2023 Vol.4

Our APAC payroll newsletter helps provide important updates on the latest regulatory changes and best practices that have influenced payroll operations in the APAC region over the past quarter. Our commitment is to keep you well-informed and empowered in navigating the evolving payroll sector.

- [Australia](#)
- [Hong Kong](#)
- [Indonesia](#)
- [Korea](#)
- [Philippines](#)
- [Taiwan](#)
- [Vietnam](#)
- [China](#)
- [India](#)
- [Japan](#)
- [Malaysia](#)
- [Singapore](#)
- [Thailand](#)

### Global payroll services

Managing global payroll across multiple countries can be challenging for many businesses. You may face different payment dates and deadlines, local rules and regulations, types of deductions, frequency of payments, and a variety of reporting requirements. It can also be problematic and inefficient using multiple local providers and hiring specialists in countries to service only a few employees.

How can we help you?

Mazars offers a comprehensive multi-country payroll outsourcing service that is seamless and efficient. By centralizing your global payroll services with one experienced firm, you retain greater control over the various regulations required to comply with payroll across multiple countries.

For more information, please visit our [Global Payroll Services](#).



## Australia

### Paid Domestic Violence Leave commences 1 August

**Small business employers (employers with less than 15 employees) from 1 August 2023 are required to provide paid Family and Domestic Violence (FDV) leave, as outlined in the National Employment Standards. Employers with more than 15 employees have been obligated to provide this benefit since 1 February 2023.**

Family and domestic violence can profoundly impact individuals and their families. Unsurprisingly, some employees may experience violence or abuse, which constitutes family and domestic violence that may affect their attendance or performance at work, and they may need to take time away from the workplace.

From 1 August 2023, all employers, irrespective of the size of their business, will be required to provide all employees (full-time, part-time and casual employees) with access to 10 days of paid family and domestic violence leave per annum. The full entitlement is available from their first day of work, and the balance resets on the employee's work anniversary. Leave which is not used does not accrue; the entitlement is to a maximum of 10 days per year.

Family and domestic violence means violent, threatening or other abusive behaviour by certain individuals known to the employee that both:

- Seeks to coerce or control the employee
- Causes them harm or fear.

The individual could be:

- An employee close relative
- A member of the employee's household, or
- A current or former intimate partner of an employee.

## Medical centres - payroll tax time for action

**Victoria's State Revenue Office (VSRO) and NSW Revenue (RNSW) issued near identical rulings on 11 August 2023 on the application of payroll tax to payments made by medical centres to health professionals. Unsurprisingly, the two revenue authorities followed a long string of court victories to publicly confirm they will require payroll tax on such payments.**

Consistent with their public statements, the two revenue authorities have not offered an amnesty from the tax nor deferred its practical commencement. However, it is surprising that the date of effect of the rulings is stated to be 1 July 2018. That means all liabilities within the statutory recovery period of five years are effectively owing. This is not consistent with many decisions by RNSW's audit teams in the past three years which have often accepted the liability only applies from the 2019 date that the landmark decision in the Victorian *Optical Superstore* case was handed down.

### What is the payroll tax treatment adopted in the rulings?

The general position taken in the rulings is consistent with *Optical Superstore* and the *NSW Thomas and Naaz* decisions. In summary, the rulings clarify that:

- The medical centre is treated for payroll tax as an "employer";
- The health professional is treated for payroll tax as an employee even if they are not an employee under employment law;
- The payments made by the medical centres to the health professional are treated as wages (to the extent they are payments for work related services);
- The general payroll tax exemptions available for contractor arrangements can apply; and
- Where exemptions are not available, the medical centre's payment will be taxable subject to payroll tax free thresholds.

### What is the impact on medical centres?

Various medical associations and health industry spokespeople have expressed alarm at the court decisions and particularly now to these rulings. It is easy to see why. Most medical practices would not otherwise pay payroll tax as the total wages paid to say dentist nurses and administrative staff, for example, usually do not reach the payroll tax free threshold. If just \$1million of payments made to health professionals were subject to payroll tax in each of the past five years, a medical centre in Victoria or NSW would have liabilities approaching \$250,000 before interest.

Such outcomes must threaten the viability of those medical centres that operate on a breakeven basis. The prospect of closure of medical centres is surely a ground for the Victorian and NSW Governments to offer an amnesty period where some of the older liabilities and interest are waived on condition that the remaining liabilities are paid by a set date. It should be noted that both the Queensland and South Australian Governments have agreed to forms of amnesty and deferral of the liabilities. For example, Queensland medical centres, which lodge an expression of interest with Queensland Revenue by 29 September 2023, will not be required to pay payroll tax on payments to contracted GPs until July 2025. That amnesty does not apply to other health professionals.

## Restructured payment arrangements

Following the earlier court decisions, many medical practices restructured their arrangements to, in effect, reverse the payment flows, as follows:

- The health professional's personal practice entity receives payments directly from patients and Medicare in respect of services provided at the medical centre,
- The practice entity pays a facilities and administration fee to the medical centre, and
- The practice entity in turn pays wages to the health professional.

The rulings give an example where even these arrangements are caught within the payroll tax net. While the health professional is clearly an employee of their personal practice entity, VSRO and RNSW deem them to be an employee of the medical centre. The ruling treats as medical centre wages the wages payment made by the practice entity to the health professional themselves. Not only is this a payment that the medical centre does not make but, in most cases, it will be one which the medical centre does not have details on, nor can it necessarily obtain such details.

In the final *Thomas and Naaz* decision, these payments were distinguished from those subjects to payroll tax. None of the litigation so far has treated these payments as wages paid by the medical centre. It is Mazars' view that litigation will be inevitable once a Revenue Authority attempts to enforce liability on these payments and the medical centres have a potential precedent to rely upon.

## What arrangements are not caught?

In addition to contractor exemptions, the rulings recognise that not all health professional arrangements will be caught by the provisions. There are some arrangements where a centre does not provide members of the public with access to medical related services. Rather, the centre is merely a provider of rooms to the health professional. The centre itself does not receive services from the health professionals nor does it offer services to the public. Medical centres need to be very careful before relying on this distinction. While many may think this is the reality, their website and health professional contracts may present a very different picture. For example, the medical centre may in fact attract the custom and have control over the health professional's patient services.

## What should medical centres do?

With the issuance of the rulings, all medical centres in Victoria and NSW need to examine their payroll tax position and make decisions. That can include restructuring or pursuing exemptions or amending or enforcing health professional contracts to ensure they contribute to the liability. In some cases, medical centres will need to obtain external funding to meet liabilities.

## Understanding Directors' liability for underpayments: lessons from Chatime case

**Navigating the intricate and complex matrix of workplace regulation is essential for every business. A recent Federal Circuit Court case involving the co-founder of Chatime, a popular bubble-tea chain, highlights the risks inherent in being a Company Director and confirms that ignorance is not a shield from Directors' liability for underpayments to employees.**

In this case, the Court found the co-founder of Chatime complicit in underpayments, even though he claimed to be unaware of the exact breaches that had occurred. Justice Nicholas Manousaridis found that the co-founder had absorbed enough information about award obligations and casual and weekend penalty rates to be considered complicit.

The case's details revolve around a pivotal meeting in 2013 during which Chatime's co-founder was presented with two costing models by the Chief Financial Officer (CFO). One model adhered to award rates, while the other proposed a modified structure to reduce payroll costs. The co-founder's preference was for the latter model, which was subsequently adopted, and which led to underpayments over a four-month period, totalling about \$160,000.

The two key takeaways from the case for Company Directors are:

1. Lack of actual understanding of obligations to Employees won't prevent liability.
2. Documentation and a compliance culture are crucial.

The Court emphasised that the co-founder's preference for a specific costing model indicated an understanding of the differences, making him complicit in the decision. Additionally, the importance of documenting decision-making processes and discussions was highlighted, as clear records can serve as evidence of intent and understanding.

Judge Manousaridis noted, "*[The co-founder] saying that he did not understand or 'fully' appreciate 'exactly' what an award was, or what would be the ramifications for non-compliance with an award, implies [he] had some understanding of what an award is, and he had a notion that non-compliance with an award may have some ramifications.*"

Even though the co-founder claimed not to fully understand what an award was, his stated preference for a particular costing model was held to imply sufficient understanding of award obligations and the potential consequences of non-compliance.

This case is a critical and timely reminder of the need for Company Directors to take their responsibilities very seriously and to ensure that they have the necessary knowledge and understanding to know if others in the business are acting ethically and are compliant with employment obligations.

Developing a transparent compliance culture is a great starting point for business. However, building knowledge and understanding of employment obligations is essential.

Importantly, as Justice Manousaridis stated, “*proving unlawful intent to establish liability is unnecessary*,” There is little to no protection for Company Directors or other senior decision makers merely because of a lack of awareness. The best protection arises from knowing what employee entitlements apply and ensuring employees receive those entitlements, in full.

The *Chatime* case offers valuable insights for businesses, regardless of their industry. Company Directors and decision-makers must take steps to proactively understand employment obligations, document decisions, and foster a culture of compliance.

*Reference:*

- *Fair Work Ombudsman v Chatime Australia Pty Ltd (No 2) [2023] FedCFamC2G 712 (11 August 2023). (n.d.).*  
<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FedCFamC2G/2023/712.html>

## Bill introduces wide application of criminalisation of wage theft

**On 4 September 2023, the Australian Government introduced the Closing Loopholes Bill to the Federal Parliament.**

As the name suggests, this tranche of Industrial Relations Legislation includes but is not limited to, provisions directed at what the Government has called loopholes that currently allow some employees to be paid less than their colleagues for the same work. However, the Bill is not limited to just closing loopholes.

One aspect of the Bill that has attracted controversy is the criminalisation of intentional wage theft. Underpayment of wages is unfortunately occurring across a range of industries in Australia, with recent examples including the ABC, Qantas, and a number of major supermarkets.

The Bill proposes a maximum penalty of 10 years imprisonment and a current maximum penalty of \$7.825 million (based on the current value of a penalty unit), or three times the amount that was underpaid if that amount exceeds the maximum fine. The stated intention is that the penalty of imprisonment will be limited to employers who underpay employees intentionally, as opposed to by way of a genuine mistake.

### Why is criminalisation controversial?

Critics of the legislation have called it a “step too far”, stating that it is unnecessary to impose penalties of imprisonment where employees already have the ability to instigate proceedings against their employer for any financial loss suffered. Given the existing consequences for employers, critics question if these changes will actually result in the stated purpose of greater employer compliance if enacted into law.

While the proposed offences may seem extreme to some, there has been legislation in Queensland and Victoria since 2020 and 2021, respectively, with penalties for wage theft, including periods of imprisonment.

## What will the changes mean for businesses?

Employers should not panic, as the criminalisation is aimed at those who have engaged in underpaying staff intentionally, not in circumstances where the underpayments have been a genuine mistake.

The provisions of the Bill, if they become law, also provide encouragement to employers to self-report underpayments with the provision of new pathways for employers to follow to report and to rectify underpayments owing to their employees. Small businesses will not be criminally prosecuted for the underpayment of wages if they are able to demonstrate compliance with the “Voluntary Small Business Wage Compliance Code”. This Code has not yet been developed and therefore it is impossible to know what will be required by a small business to be compliant.

## Is there anything business should be doing now?

Although the focus of these aspects of the Bill are on intentional underpayments, employers should be aware that unintentional underpayments also create significant financial and reputational risk.

In our experience the vast majority of unintentional underpayment arise from incorrect interpretations of the relevant Modern Awards or Enterprise Agreements which are then applied to the payroll system. Unfortunately, such errors are rarely, if ever, identified in a standard audit process as such audits do not consider the interpretations which underpin the payroll set up.

Our HR and IR Consulting team can assist in ensuring your payroll is configured correctly and deliver accurate interpretation of the underlying Modern Awards or Enterprise Agreements. Where errors are identified we can also assist in the calculation and rectification of any underpayments to prevent ongoing underpayments or overpayments.

## Queensland Government's general practitioners payroll tax relief announcement

**An announcement by the Queensland Treasurer last week has provided a welcome relief for medical practices and a clearer understanding of how payroll tax will be administered in Queensland (Qld) in relation to payments to contracted General Practitioners (GP).**

The Queensland Treasurer, Cameron Dick has announced that the Queensland Revenue Office (QRO) will be issuing an updated public ruling that will outline that patient fees, including Medicare benefits and out-of-pocket expenses that are paid directly to a GP, will not be subject to payroll tax.

GP's operating under this kind of structure generally receives the income directly and then pay the medical practice a service fee for operating out of the practice.

Practices that are operating under different structures, where the medical practice is receiving the patient fees and then making payments to the GP's (net of services fees), may still be subject to payroll tax.

The Treasurer also announced that due to this update to the public ruling, the deadline for the expression of interest for the amnesty has been extended from 29 September 2023 to 10 November 2023.

Under the amnesty (registration required by 10 November 2023), practices making payments to GP's will have until 30 June 2025 to make a voluntary disclosure/ register for payroll tax if not already registered. While participation in the amnesty will exempt payments of payroll tax on contracted GP payments from the 2018 financial year through to 30 June 2025.

Please be aware that payroll tax is a state-by-state tax and its application differs across states. Practices that fall within the jurisdiction of payroll tax in Qld may be impacted by these announcements. We encourage clients to review their current structure and potential exposure.

For more information, go to:

- [Mazars in Australia website](#)
- [Human Resources consulting](#)
- [Latest news](#)





## China

### The extension of the preferential policy for individual income tax

To further support the innovative development of enterprises and reduce the burden of taxpayers, the State Administration of Taxation (SAT) announced the tax preferential policy for individual income tax (“IIT”) aiming at the equity incentives and annual bonuses will be extended to 31 December 2027.

The key takeaways are summarised here.

#### Annual Bonuses

- IIT on annual bonuses is calculated out of the normal monthly salary thus enjoying a preferential tax treatment.
- Resident individual: the annual bonuses shall be separately taxed on the basis of the amount by dividing the annual bonuses by 12 months.
- Non-Resident individual: the several months bonuses obtained in one month shall be amortized in 6 months for tax calculation, without deductions.

#### Equity incentives

- Mainly including stock options, stock appreciation rights, restricted stocks and equity rewards.
- Resident individual: the equity incentives shall be separately taxed on the basis of the full amount.
- Non-Resident individual: the equity incentives shall be amortized in six months for tax calculation, without deductions.

#### Point of attention

- To enjoy the preferential policy for equity incentives, the Company shall apply for registration with local tax bureau (assuming employees as China tax resident individuals).

#### Reference:

- Ministry of Finance and State Administration of Taxation, [2023] No.25: Notice on the continuation of the implementation of the relevant individual income tax preferential policies relating to Equity Incentives (link [here](#) in Chinese)
- Ministry of Finance and State Administration of Taxation, [2023] No.30: Notice on the continuation of the implementation of the relevant individual income tax preferential policies for Annual Bonuses (link [here](#) in Chinese)

## The extension of the preferential policy for individual income tax regarding non-taxable allowances

To further reduce the burden of taxpayers, the State Administration of Taxation (SAT) announced the tax preferential policy for individual income tax (“IIT”) aiming at the foreign employee’s non-taxable allowances will be extended to 31 December 2027.

The main measures are summarised here.

### Non-taxable items for foreign employees

Foreign employees can deduct the following items from their IIT calculation:

- Housing rental
- Children education
- Language learning
- Home return
- Meal and laundry
- Relocation

### Point of attention

- We highlight that these allowances must be mentioned in the labour contract and supported by relevant tax invoices or/and supporting document and declared at the tax bureau in order to benefit of individual income tax exemption.

*Reference:*

- *Ministry of Finance and State Administration of Taxation, [2023] No.29: Notice on the continuation of the implementation of individual income tax preferential policies relating to Subsidies and Allowances for Foreign Individuals (link [here](#) in Chinese)*

## Preferential policy on disabled fund is announced

**The Ministry of Finance announced the extension of existing preferential policies on disabled fund for SMEs. We summarise down below key takeaways.**

- Disabled fund is exempted for enterprises with a headcount of less than 30.
- 50% disabled fund collection if the proportion of disabled employees is more than 1%.
- 90% disabled fund collection if the proportion of disabled employees is less than 1%.

This policy is implemented from **1 January 2023 to 31 December 2027**.

### Points of attention

- If headcount exceeds 30 and no disabled employee hired, normal disabled fund calculation applies.

*Reference:*

- *Ministry of Finance, [2023] No.8: Notice on Continuing the Implementation of the Preferential Policy of Employment Security Fund for Persons with Disabilities (link [here](#) in Chinese).*

## Security of personal information outbound transfers

**With the development of the digital economy, transfer of personal information across borders is increasing. To protect the rights of individuals, the Chinese authorities have released several regulations.**

The key takeaways are summarised here.

### What are outbound data transfers?

- When a data processor<sup>1</sup> is transferring or storing overseas personal information generated domestically.
- When personal information generated and stored domestically can be accessed by an overseas organization.

<sup>1</sup> *Data processor: an individual or organization that independently decides on the purpose and manner of processing data, i.e., a company.*

### When should a security assessment for outbound data transfers be declared?

Under any of the following circumstances, a data processor shall declare a security assessment for outbound data transfers:

- Transfer critical data<sup>2</sup> overseas.
- Transfer personal information or information on critical information infrastructure overseas.
- Transfer personal information overseas by a data processor processing information of more than 1 million individuals.
- Transferred personal information overseas of more than 100 thousand individuals, or sensitive personal information<sup>3</sup> of more than 10 thousand individuals since 1 January of the previous year.

<sup>2</sup> *Critical data: data that, once tampered with, destroyed, leaked, illegally obtained, or illegally used, may endanger national security, economic activities, social stability, public health and security, etc.*

<sup>3</sup> *Sensitive personal information: personal information that is likely to result in damage to the dignity of any natural person or affect his/her personal or property safety once disclosed or illegally used, for example biometric identification, bank account, etc.*

Please note that if a data processor does not meet the above thresholds and conditions, a Standard Contract drafted by the Cyberspace Administration shall still be signed between the personal information handler<sup>4</sup> and the overseas recipient. The contract shall specify the rights and obligations of both parties.

<sup>4</sup> *Personal information handler: an organization or individual that independently determines the handling of personal information.*

## How to comply with data outbound transfer rules?

If a personal information handler needs to transfer personal information outside of China, it shall fulfil any of the following pre-requisites:

- Perform a self-assessment on the security of the outbound data transfer and submit to Cyberspace Administration for registration and review.
- Obtain a certification issued by a specialized agency on protection of personal information in accordance with the provisions of the Cyberspace Administration.
- Sign a Standard Contract, following the template released by the Cyberspace Administration, with the overseas recipient and submit for registration.

## Timeline

- Results of outbound data transfer security assessments for outbound data transfer are valid for 2 years.
- The measures on Standard Contract are effective since 1 June 2023.
- Rectifications shall be completed by 30 November 2023, if it is found that any outbound transfers are not in compliance with the above-mentioned requirements.

## Points of attention

- For most Multiple National Company (“MNC”) companies, the Standard Contract might be the most suitable measure to comply with data outbound transfer regulations.
- Outbound transfers of personal information shall not be carried out until a Standard Contract is effective.

## How Mazars can help you

We can help you evaluate your business scenario and choose the best way to comply with such regulations, by:

- A quick diagnosis on your Chinese company's current status on personal information protection and cross border data transfer needs.
- A complete personal information protection risk assessment, if needed.
- Provide suggestions to Management on compliance internal control improvement including awareness training, and assist you to execute and monitor the improvement actions.
- Assist you to prepare the Standard Contract and registration to Cyberspace Administration.
- Assist you to complete the self-assessment report and registration to Cyberspace Administration.
- Assist you to get certified by an authorized agency for the protection of personal information.

### Reference:

- *Standing Committee of the National People's Congress, Presidential Decree No.84: Data Security Law of the People's Republic of China (link [here](#) in Chinese)*
- *Standing Committee of the National People's Congress, Presidential Decree No.91: Personal Information Protection Law of the People's Republic of China (link [here](#) in Chinese)*
- *Cyberspace Administration of China, Decree No. 11: Security Assessment Measures for Outbound Data Transfers (link [here](#) in Chinese)*
- *Cyberspace Administration of China, Decree No. 13: Measures on the Standard Contract for Outbound Transfer of Personal Information (link [here](#) in Chinese)*
- *Ministry of Finance, Cai Kuai [2023] No. 11: Notice on Promulgation of the Interim Provisions on Accounting Treatment for Enterprise Data Resources (link [here](#) in Chinese)*
- *Standard Contract for Outbound Transfer of Personal Information drafted by Cyberspace Administration (link [here](#) in Chinese template)*

## Raising the specific itemized deductions standards for Individual Income Tax

To further reduce the burden of family rearing children and elderly support expenses, the State Administration of Taxation (SAT) announced the tax relief policy for individual income tax (“IIT”) aiming at raising some specific itemized deductions standards for Individual Income Tax, according to a State Council circular issued on 31 August 2023.

The main measures are summarised here.

### Main specific itemized deductions and new standards

Deduction category	Previous Standard	Raising to	Comments
Parents of children under 3 years’ old	CNY 1,000 / month / child	CNY 2,000 / month / child	It can be applied in full by one parent or can be split evenly
Children education	CNY 1,000 / month / child	CNY 2,000 / month / child	Eligible for parents with child from 3 years old to higher education  It can be applied in full by one parent or can be split evenly
Elderly support	CNY 2,000 / month	CNY 3,000 / month	It can be divided by the supporting children with upper limit 1,500 / month / child

### Effective Date

This policy would put in effect since 1 January 2023.

### How to enjoy

- Tax system will calculate related IIT with the new standard automatically since September 2023 for the individual who has declared the above specific itemized deductions with the previous standard already, or
- Individual can enjoy this policy during the IIT annual filling of following year.

### Point of attention

The overpaid IIT can automatically offset tax payable in following months of this current year;

If the deduction cannot be completed, it can continue to be enjoyed during the IIT annual filling of following year.

*Reference:*

- *State Council, [2023] No.13: Notice on Raising the specific itemized deductions standards for Individual Income Tax( link [here](#) in Chinese);*
- *State Administration of Taxation, [2023] No.14: Notice on the continuation of the implementation of the relevant individual income tax preferential policies relating to Equity Incentives (link [here](#) in Chinese).*

For more information, go to:

- [Mazars in China website](#)



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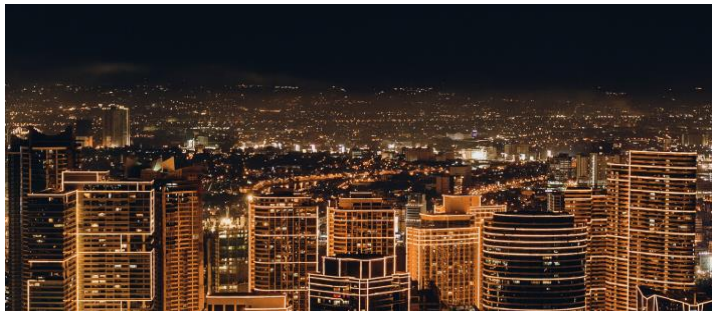
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# Philippines

## Regular and Special Non-working Holidays in 2024

**Malacañang releases all regular and special non-working holidays in the Philippines for 2024.**

The complete list of all Regular and Special Non-working Holidays for 2024 was released by the Malacañang Palace last 13 October 2023. The update was announced through [Proclamation No. 368](#), signed by Executive Secretary Lucas Bersamin.

The proclamation made some changes to the holiday list, these included removing the EDSA People Power Revolution Anniversary but adding the Chinese New Year and Christmas Eve as Special Non-working Holidays.

The proclamation states that Regular and Special Non-working Holidays for 2024 are as follows:

### Regular holidays

Date	Holiday
1 January 2024	New Year's Day
28 March 2024	Maundy Thursday
29 March 2024	Good Friday
9 April 2024	Araw ng Kagitingan
1 May 2024	Labor Day
12 June 2024	Independence Day
26 August 2024	National Heroes Day (Last Monday of August)
30 November 2024	Bonifacio Day
25 December 2024	Christmas Day
30 December 2024	Rizal Day

Special (non-working) holidays

Date	Holiday
21 August 2024	Ninoy Aquino Day
1 November 2024	All Saints' Day
8 December 2024	Feast of the Immaculate Conception of Mary
31 December 2024	Last Day of the Year

Additional special (non-working) holidays

Date	Holiday
10 February 2024	Chinese New Year
30 March 2024	Black Saturday
2 November 2024	All Souls' Day
24 December 2024	Christmas Eve

Additionally, the palace stated that the upcoming proclamations declaring the national holidays for Eid'l Fitr and Eid'l Adha will only be issued after the approximate dates of said holidays have been determined following the Islamic calendar (Hijira), or the Lunar Calendar, or through the Islamic National Commission. The method used will be based on whichever one is more convenient.

*"To this end, the National Commission on Muslim Filipinos shall recommend to the Office of the President the actual dates on which these holidays shall respectively fall,"* states the proclamation.

## 2024 Guide to Holiday Wages in the Philippines

**Mazars Philippines gives a streamlined guide on understanding how to correctly pay holiday wages to employees as a reliable Payroll outsourcing service company in the Philippines.**

Holidays are a significant aspect of Philippine culture; employers have a particular responsibility to uphold the rules enforced by the [Labor Code of the Philippines](#), specifically on how to issue holiday pay to their employees in the Philippines.

Laws in the Philippines require employers to compensate employees during specific dates despite not reporting to work. This article presents a guide on correctly calculating your employee's wages for proper payment during holidays.

### Importance of Holiday wage pay

Adhering to the country's holiday pay rules is an essential aspect of the corporate environment, and, as an employer, you are duty-bound to pay your employees properly, lest you get penalised for violating the holiday rules enforced by the country's Labor Code and avoid incurring salary disputes with your workers. In contrast, as an employee, it is your right to be correctly compensated if you decide to work during a holiday for a pay bonus.

To better ensure accurate and timely holiday wage payment, companies can work with a payroll outsourcing service company like Mazars. These firms also occasionally provide updates reporting on upcoming holiday wages or taxes. This short guide aims to help employers correctly issue holiday wage pay to their employees affected by Philippine holidays.

## What is a Holiday Pay in the Philippines?

Holiday pay is defined as paying employees a regular daily average wage during an unworked holiday.

It is a legislated benefit enacted as part of the state's constitutional imperative toward protecting Filipino labour. "It is also intended to enable the worker to participate in the national celebrations held during the days identified with great historical and cultural significance, "as mentioned by the Asian Transmission Corporation v. CA (Commonwealth Act), G.R. No. 144664, 15 March 2004).

In the Philippines, holiday pay is considered a legally mandated benefit that all employers must pay to their employees on holidays, whether they worked during that time.

But there are certain employees exempt from holiday pay; this benefit does not apply to the following employees:

- Government Employees
- Housekeepers or individuals personally serving another (Kasambahays)
- Managerial Employees
- Officers and staff members of managerial staff that are compliant with the Labor Code conditions
- Retail workers and service establishments with less than ten (10) workers
- The Employer's family members are currently dependent on the employer for support
- Employees under contract, undergoing a task, or those currently under commission and are unsupervised by their respective employers

Note that there is a difference in the payments rates for the various kinds of holidays in the Philippines, divided between regular holidays and special non-working holidays.

## Special Employee groups

Holiday wage pay rules are applied differently toward certain specific groups in the company. These include the following:

**Piece-rate workers** must be given holiday pay that must not be less than their daily earnings for the last seven (7) days of actual work after the preceding regular holiday. However, the holiday cannot be less than the applicable minimum wage rate, as said in the [Department of Labour and Employment \(DOLE\) Handbook](#), Rule IV, Book III, Omnibus Rules Implementing the Labour Code.

**Seasonal Workers** are not entitled to holiday wages during regular holidays in the off-season.

**Workers without regular holidays** are entitled to holiday pay.



## Computing the Holiday Pay in the Philippines

The computation for the holiday wage rates was issued by the Department of Labor and Employment (DOLE) on Memorandum Circular No. 1 of 8 March 2004. It is currently implementing two separate groups of holidays rules, one for regular holidays and another for special non-working holidays.

### A. Employee wage payment for regular holidays

There are ten (10) actively enforced regular holidays for 2024 in accordance with the guidelines set by Proclamation No. 368, signed by Executive Secretary Lucas Bersamin.

It states that the regular holidays for 2024 are as follows:

Date	Holiday
1 January 2024	New Year's Day
28 March 2024	Maundy Thursday
29 March 2024	Good Friday
9 April 2024	Araw ng Kagitingan
1 May 2024	Labor Day
12 June 2024	Independence Day
26 August 2024	National Heroes Day (Last Monday of August)
30 November 2024	Bonifacio Day
25 December 2024	Christmas Day
30 December 2024	Rizal Day

Employees who did not report for work during a regular holiday are still beholden to receiving their full 100% salary for that day and should not be given reduced pay for not working during the holiday.

Employees who reported for work on a regular holiday must be paid double their salary. The computation for the pay wage is as follows:

#### Normal Hours

<b>(Basic Wage + Cost-of-Living Allowance) X 200%</b>
If Daily Rate is 2,000:
[2,000 x 2 = PHP 4,000]

Employees who **work overtime** during a regular holiday, with the first eight (8) hours being given a 200% bonus, while those working for extra hours being given a plus 30% hourly rate on that same day, with basic wage added with cost-of-living allowance.

**Overtime Hours**

<b>Hourly rate x 200% x 130% x number of hours worked.</b>
If Daily Rate is 150, and worked overtime for two hours:  PHP 150x 2 x 1.30 x 10 hours = PHP 3,900

Employees who **report for work on their rest day** (Saturday or Sunday) during a regular holiday will be given a 30% bonus of their 200% salary and 200% compensation.

**Rest day hours**

<b>[(Basic wage + COLA) x 200%] + [30% (Basic wage x 200%)]</b>
If Daily Rate is PHP 1,000:  [(PHP 1,000 x 2)] + [0.30 (PHP 1,000 x 2)] [PHP 2,000] + [0.30 x PHP 2,000] PHP 2,000 + PHP 600 = PHP 2,600

Employees who report for work and go overtime on their rest day (Saturday or Sunday) on a regular holiday will be given a 30% bonus of their 200% salary and 200% compensation and receive an added 30% hourly rate.

**Rest day with overtime hours**

<b>Hourly rate x 200% x 130% x 130% x number of hours worked</b>
If the Hourly Rate is PHP 150:  PHP 150 x 2 x 1.30 x 1.30 x 10 hours = PHP 5,070

**B. Special Holiday Pay Computation**

The proclamation also states that there would be nine (9) non-working holidays for 2024.

These are as follows:

<b>Date</b>	<b>Holiday</b>
<b>10 February 2024</b>	Chinese New Year
<b>30 March 2024</b>	Black Saturday
<b>21 August 2024</b>	Ninoy Aquino Day
<b>1 November 2024</b>	All Saints' Day
<b>2 November 2024</b>	All Souls' Day
<b>8 December 2024</b>	Feast of the Immaculate Conception of Mary
<b>24 December 2024</b>	Christmas Eve
<b>31 December 2024</b>	Last Day of the Year

Employees **who did not report for work** during a special non-working holiday are subject to the “no work, no pay rule” this will take effect until the employer implements a policy or collective bargaining agreement (CBA) allowing payment during these dates.

Employees **who report for work** during a special non-working holiday must be provided with an added 30% of their basic wage for their first eight hours worked. To correctly compute this wage payment, consider the following formula.

#### Normal Hours

**(Basic Wage x 130%) + COLA**

If the daily rate is 1,000 (no COLA), your holiday pay is:

PHP 1,000 x 1.30 = PHP 1,300

Employees who **work overtime** during a special non-working holiday will receive an added 30% on their hourly rate. The computation is as follows:

#### Overtime Hours

**Hourly rate of the basic wage x 130% x 130% x number of hours worked.**

If the Hourly Rate is PHP150, with 2 hours of overtime, holiday pay is:

PHP 150 x 1.30 x 1.30 x 10 hours = PHP 2,535

Employees who **report for work on their rest day** (Saturday or Sunday) during a special non-working holiday will be given an added 50% bonus of their basic wage for their first eight (8) hours. The computation for this instance can be seen below:

#### Rest day hours

**(Daily rate x 150%) + COLA**

If the daily rate is 1,000 (no COLA), your holiday pay is:

PHP 1,000 x 1.50 = PHP 1,500

Employees who **work overtime on their rest day** (Saturday or Sunday) during a special non-working holiday will receive an added 30% hourly rate and other bonuses. The computation for this holiday pay is as follows:

**Hourly rate of the basic wage x 150% x 130% x number of hours worked**

If the Hourly Rate is PHP 150, with 2 hours of overtime, holiday pay is:

PHP 150 x 1.50 x 1.30 x 10 hours = PHP 2,925

## Holiday wage pay Rules

### A. Holiday Absences

Suppose **an absent employee is paid on the workday once the day after a regular holiday**. In that case, they are entitled to holiday pay, as said in the DOLE Handbook, Rule IV, Book III, Omnibus Rules Implementing the Labor Code.

If an employee is **absent the day after a regular holiday**, they will be paid if they applied for their leave credits for that day's absence and were approved by the management. If no leave credit is applied, they will not be paid. If they are not paid on the workday after the holiday, they will not be spent.

The same rule on absences applies to the **following regular holidays** or two/more holidays lining up after another (e.g., Maundy Thursday and Good Friday). When absent employees are paid after the regular holiday, they will be paid for the regular holidays. If they are not paid after a regular holiday, they will not be given a holiday for the following regular holidays.

But in the case when an absent employee is **not paid on the workday after a regular holiday but reports for work on the first regular holiday during successive regular holidays**, they will be paid for the next holiday/s even without having to work.

### B. Temporary Periodic Shutdown during Holidays

Because of Covid-19, DOLE quoted a piece in their handbook, saying that "In cases of temporary or periodic shutdown and temporary cessation of work of an establishment, as a yearly inventory or when the repair or cleaning of machinery and equipment is undertaken, the **regular holidays falling within the period shall be compensated** following the rules implementing the Labor Code, as amended."

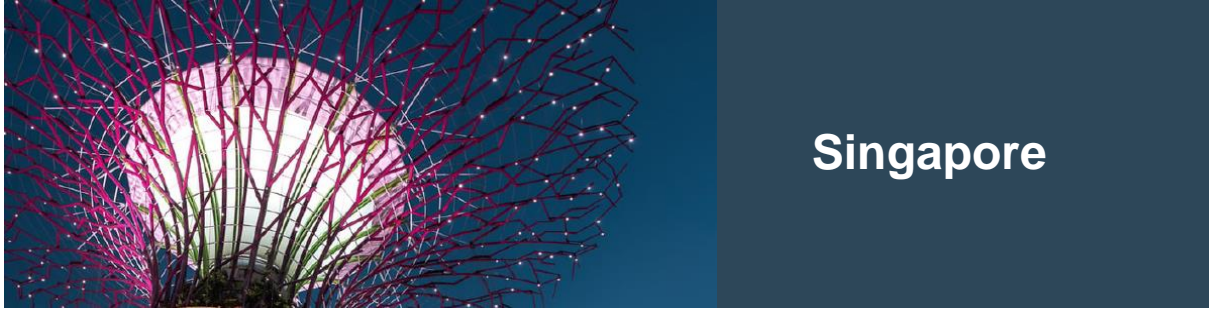
DOLE then explains that employers can use a temporary work suspension (TWS) to suspend work on their establishment for a legitimate business decision; it cannot be exceeded by six (6) months.

### C. On holiday wage taxability

Regarding taxability, it is said that the **minimum wage workers (MWE) are exempt from paying their withholding taxes** for their holiday pay. This rule also applies to benefits such as overtime pay, hazard pay, and night differential pay.

For more information, go to:

- [Mazars in Philippines website](#)
- [Latest news](#)



## Changes to CPF effective 1 January 2024

In line with Singapore's long-term goal of improving retirement adequacy, CPF contribution rates and income ceiling will increase in 2024 as follows:

### Changes to Employer and Employee contribution rates

The employer and employee Central Provident Fund (CPF) contribution rates for workers aged 55 to 70 will continue to increase by 0.5% to 1% from January 2024.

Employee's age (in years)	Current employee contribution rate	Current employer contribution rate	Employee contribution rate from 1 January 2024	Employer contribution rate from 1 January 2024
55 and below	20%	17%	20%	17%
Above 55 to 60	15%	14.5%	16%	15%
Above 60 to 65	9.5%	11%	10.5%	11.5%
Above 65 to 70	7%	8.5%	7.5%	9%
Above 70	5%	7.5%	5%	7.5%

Source: Annex 2 of Budget 2022

### Changes to CPF Ordinary Wage ceiling

The CPF contribution ceiling will also continue to increase in 2024, allowing for higher monthly CPF contributions for employees whose monthly earnings have exceeded the CPF OW ceiling or more monthly.

	CPF OW Ceiling	CPF annual salary ceiling
From 1 January 2024	\$6,800	\$102,000
From 1 January 2025	\$7,400	
From 1 January 2026	\$8,000	

Source: CPF website

Ordinary Wages (OW) generally refer to income that employees receive on a monthly recurring basis such as basic monthly salary and fixed allowances. Additional Wages (AW) generally refer to other non-recurring income such as bonuses.

The OW ceiling refers to the maximum OW earned each month that will be subject to CPF. The increase in OW ceiling will affect employees who are earning monthly wages of more than the prescribed CPF OW ceiling.

The annual salary ceiling remains unchanged at SGD102,000 per year. The annual salary ceiling refers to the maximum total OW and AW income that will be subject to CPF in a year.

For more information, go to:

- [Mazars in Singapore website](#)
- [Latest news](#)



## Taiwan

### Amendments to the Gender Equality in Employment Act

**Act of Gender Equality in Employment will be effective from 8 March 2024.**

Employers shall prevent sexual harassment from occurrence:

1. For employers hiring over ten but less than thirty employees, complaint procedures shall be established and shall be openly displayed in the workplace.
2. For employers hiring over thirty employees, measures for preventing, correcting sexual harassment, related complaint procedures and disciplinary measures shall be established. All these measures mentioned above shall be openly displayed in the workplace.

For a company fails to establish above procedure, a fine of TWD 10,000 to TWD 300,000 will be imposed.

For more information, go to:

- [Mazars in Taiwan website](#)



## Thailand

### Foreign-sourced income to personal income tax

**Currently, foreign-sourced income which foreigners who are Thai tax residents bring into Thailand in a tax year other than that in which the income is earned is exempt from Thai tax.**

An individual who is physically present in Thailand for one or more periods totalling more than 180 days in a calendar year are considered Thai tax residents.

Foreign-sourced income is income derived from a location outside of Thailand, such as from work, interest earned on savings accounts abroad, dividends, and capital gains made on foreign stocks.

However, on 15 September 2023, the Director-General of the Revenue Department published Revenue Departmental Instruction No. Paw. 161/2566 regarding income tax under Section 41, paragraph 2, of the Revenue Code.

This Departmental Instruction states that, from 1 January 2024, foreign-sourced income of foreigners who are Thai tax residents will be treated as assessable income and subject to tax in Thailand in whichever tax year the income is brought into Thailand.

*Reference: [Revenue Departmental Instruction No.161/2566](#) (in Thai)*

### Withholding tax forms cannot be filed on paper

**Currently, employers can file withholding tax forms (Form PND 1 – filed monthly; and Form PND 1 Kor – a summary filed annually) either on paper with the Revenue Department office which has jurisdiction over the area in which the business is located or electronically.**

However, on 21 September 2023, Notification No. 438 of the Director-General of the Revenue Department was published in the Royal Gazette.

This Notification states that employers can only file these forms electronically from October 2023 onwards. Employers which are not able to file Form PND 1 electronically for some reason can file this form for October through December 2023 on paper with the area Revenue Department office, along with a letter explaining why it is not able to file the forms electronically. However, this shall no longer be possible from January 2024 onwards.

*Reference: [Notification of Director-General of Revenue Department No. 438](#) (in Thai)*

For more information, go to:

- [Mazars in Thailand website](#)
- [Latest news](#)





## Vietnam

### New points in the Draft amendment of the Law on Social Insurance (“SI”)

The Draft amendment of the Law on Social Insurance has the following notable point.

1. Reducing the minimum number of years of SI contribution to be entitled pension benefits to 15 years.
2. Supplementing groups of workers who are subject to compulsory SI from 2025 with most notable groups are part-time employees (employees working on a flexible basis); and individuals who has a concluded labour contract with another name but the contents indicating allowances, salary and management, administration, and supervision of one party, in accordance with the Labor Code 2019.
3. Proposal for reducing the claimable period of the one-time social insurance benefit:
  - Option 1: Employees who participate in SI contribution before 01 July 2025 shall be entitled to claim full amount of one-time SI benefits same as current regulations. Employees who start participating in SI contributions from 01 July 2015 can only claim the one-time SI benefit equivalent with 50% of the contributed period. The remaining contributed period will be reserved for further contribution and SI benefits entitlement in future.
  - Option 2: From 01 July 2015, employees can only claim the one-time SI benefit equivalent with 50% of the contributed period. The remaining contributed period will be reserved for further contribution and SI benefits entitlement in future.
4. The basis salary for contributing to SI shall not be lower than half of the highest regional minimum wage announced by the Government, and not higher than 8 times the highest regional minimum wage announced by the Government.
5. Employees who reach retirement age and have insufficient total time of both voluntary and SI contributions (i.e., having 15 years of SI contribution) and not yet old enough to receive pension Union (i.e. under 75 years old) can have additional option of applying for monthly SI allowance which are calculated based on the contribution period and the contributed amount in addition to the available options of the current regulations.

## Decree No. 70/2023/ND-CP on recruitment of foreign employees in Vietnam

This Decree amends and supplements a number of articles of Decree No. 152/2020/ND-CP (“**Decree 152**”) on foreign employees working in Vietnam and recruitment and management of Vietnamese employees working for foreign employers in Vietnam (“**Decree 70**”) is promulgated by Government dated 18 September 2023.

Decree 70 has come into effect as from 18 September 2023 with a number of noteworthy points as follows:

### New regulations facilitating the employers’ recruitment of foreign employees

**1. Removing the requirement that qualifications and training degree of foreign employees working as expert and technician must be in line with the proposed job position.**

Specifically, for the position of expert, it is only required that the employee has a university or higher degree and at least 03 years of working experience which is compatible with the proposed job position; for the position of technician: the employee must have at least 01 year of training and at least 03 years of working experience which is compatible with the proposed job position.

Such new regulations are deemed suitable to the current practice where many foreign employees, although highly skilled and well-experienced, are not working in their training field.

**2. Clarifying definition of executive director.**

An executive director shall be the person in one of the following cases: (i) head of branch, representative office or business location of the enterprise; and (ii) the head who directly manages at least one area of an agency, organization, or enterprise and directly reports to the head of such agency, organization, or enterprise.

Accordingly, the head of a department or division of an agency, organization or enterprise could also be recognized as the executive director of the enterprise.

**3. Reducing the time limit for employers to carry out procedures for determining or changing the demand for using foreign employees.**

The time limit for implementing the procedures for determining or changing the demand for using foreign employees is reduced to “at least 15 days prior to the expected date of using the foreign employee” instead of at least 30 days in advance as previously prescribed.

**4. Supplementing a number of circumstances where the procedures for determining or changing the demand for using foreign employees are not required.**

- Foreign lawyers who have been granted practicing certificates in Vietnam according to the Law on Lawyers.
- Foreigners get married to the Vietnamese and reside in the territory of Vietnam.
- Foreigners enter Vietnam to provide professional and engineering consulting services or perform other tasks intended for research, development, appraisal, monitoring, evaluation, management and implementation of programs and projects which use official development

assistance (ODA) as specified and agreed in international treaties on ODA signed between competent authorities of Vietnam and foreign countries.

- Being licensed by the Ministry of Foreign Affairs to practice journalism in Vietnam according to the laws.
- Volunteers.
- Being confirmed by the Ministry of Education and Training that foreign employees enter Vietnam to perform the following jobs: a) Teaching and research; and (b) Acting as a manager, executive director, principal, or vice principal of an educational institution proposed to be established by a foreign diplomatic mission or intergovernmental organization in Vietnam.

**5. Supplementing the provision allowing to use previously granted work permits or certificates of work permit exemption to prove working experience of foreign employees working in the position of expert or technician.**

However, the new provision has yet to clarify if the work permits/ certificates of work permit exemption issued for a specific position (e.g., manager) could be used to evidence the working experience for another position (e.g. expert) or not.

**6. Supplementing the simplification mechanism for the case of a foreign employee being expert or technician who has been previously granted with work permit and such work permit has been extended once time still wish to continue working at the same position and title as prescribed in the granted work permit.**

In this case, the employee is not required to submit criminal records and evidencing documents for expert or technician.

**7. Supplementing the cases subject to re-issuance of work permit to include the change of enterprise name where its enterprise code remains unchanged while the work permit is still valid.**

**8. Clarifying the authority to approve the demand for using foreign employees; confirm work permit exemption; issue, re-issue, extend and revoke work permit of foreign employees working in multiple locations, specifically:**

- Foreign employees working for one employer in multiple locations in different provinces and cities: The authority belongs to the Ministry of Labor, War Invalids and Social Affairs (MOLISA).
- Foreign employees working for an employer in multiple locations in the same province or city: The authority belongs to Department of Labor, War Invalids and Social Affairs (DOLISA).

**9. Accordingly, the management board of industrial parks or economic zones no longer assumes the authority to perform the above tasks for foreign employees working in industrial parks or economic zones.**

## New regulations setting out additional requirements for the employers

### **1. Requesting the notice for recruitment of Vietnamese employees be posted on the Online Portal of MOLISA (Department of Employment) or the Online Portal of the Employment Service Center from 1 January 2024.**

The employers shall post the notice for recruiting Vietnamese employees in the positions expected to use foreign employees at least 15 days prior to the expected date of determining or changing the demand for using foreign employees. Such notification must be made via the Online Portal of MOLISA (Department of Employment) or the Online Portal of the Employment Service Center. The published contents include job position and title, job description, quantity, qualification and experience requirements, salary, working hours and working location.

### **2. Requesting for reporting obligations in case the foreign employees working for one employer in multiple provinces/ cities.**

Accordingly, such report must be electrically submitted to MOLISA and DOLISA at the working location of the employees within 03 working days from the commencement date of employment.

### **3. Specifying the supporting documents required for foreign employees working as manager or executive director.**

The supporting documents include:

- (i) Charter of the Company or the operation regulations of the agency, organization or enterprise; and
- (ii) Enterprise Registration Certificate or Establishment License or Decision on establishment or other equivalent documents; and
- (iii) Resolution or Decision on appointment issued by the agency, organization, enterprise.

In practice, DOLISA in some localities still apply rather rigid interpretation in implementing such regulations. For instance, in order to apply for work permit for a foreign employee holding the title of chief representative of a representative office of foreign trader in Vietnam, DOLISA requires that the operation regulations of the representative office be submitted despite the fact that it is not a mandatory document for the establishment as well as operation of the representative office pursuant to other specialized regulations.

### **4. Removing the case of foreigner marrying a Vietnamese citizen and residing within the territory of Vietnam from the cases which are not subject to procedures for confirmation of work permit exemption.**

Accordingly, instead of submitting a written notification to the labour authority as previously prescribed, the employers shall need to implement the procedures for confirmation of work permit exemption for the foreign employee.

### **5. The deadline for fulfilling reporting obligations applied to cases not subjecting to procedures for confirmation of work permit exemption is changed from at least 3 days to at least 3 working days before the date the foreign employee is expected to commence working in Vietnam.**

Generally, Decree 70 has fulfilled practical needs and provided facilitation for organizations and enterprises in recruiting foreign employees. In addition, however, there also exist various newly supplemented regulations requiring specific guidance on implementation from competent authorities in the upcoming period.

For more information, go to:

- [Mazars in Vietnam website](#)
- [Latest news](#)

## Contacts

**APAC regional partner**

Jonathan Fryer  
Partner, Outsourcing  
[jonathan.fryer@mazars.co.th](mailto:jonathan.fryer@mazars.co.th)  
Tel. +66 2670 1100

**Australia**

Matthew Ashley  
Managing Partner  
[matthew.ashley@mazars.com.au](mailto:matthew.ashley@mazars.com.au)  
Tel. +61 29922 1166

**China**

Thomas Chen  
Partner, Outsourcing  
[thomas.chen@mazars.cn](mailto:thomas.chen@mazars.cn)  
Tel. +86 21 6168 1088

**Hong Kong**

Betty Tang  
Partner, Outsourcing  
[betty.tang@mazars.hk](mailto:betty.tang@mazars.hk)  
Tel. +852 2909 5662.

**India**

Shavak Kapadia  
Partner, Outsourcing  
[shavak.kapadia@mazars.co.in](mailto:shavak.kapadia@mazars.co.in)  
Tel. +91 26 1586 200

**Indonesia**

Sebastien Gautier  
Managing Partner  
[sebastien.gautier@mazars.id](mailto:sebastien.gautier@mazars.id)  
Tel. +62 21 2902 6677

**Japan**

Celine Takizawa  
Partner, Outsourcing  
[celine.takizawa@mazars.jp](mailto:celine.takizawa@mazars.jp)  
Tel. +81 3 6823 6600

**Korea**

Julien Herveau  
Managing Partner  
[julien.herveau@mazars.kr](mailto:julien.herveau@mazars.kr)  
Tel. +82 2 3438 2400

**Malaysia**

Yap Sim Yee  
Head of Outsourcing  
[sim-yeeyap@mazars.my](mailto:sim-yeeyap@mazars.my)  
Tel. + 60 3 2161 5222

**Philippines**

Jacqueline Villar  
Managing Partner  
[jaqueline.villar@mazars.ph](mailto:jaqueline.villar@mazars.ph)  
Tel. +63 2 808 7940

**Singapore**

Justin Lim  
Partner, Outsourcing  
[justin.lim@mazars.com.sg](mailto:justin.lim@mazars.com.sg)  
Tel. +65 6 224 4022

**Taiwan**

Al Chang  
Managing Partner  
[al.chang@mazars.tw](mailto:al.chang@mazars.tw)  
Tel. +886 2877 21877

**Thailand**

Jonathan Fryer  
Partner, Outsourcing  
[jonathan.fryer@mazars.co.th](mailto:jonathan.fryer@mazars.co.th)  
Tel. +66 2670 1100

**Vietnam**

Huyen Nguyen  
Managing Partner  
[huyen.nguyen@mazars.vn](mailto:huyen.nguyen@mazars.vn)  
Tel. +84 28 38 24 14 93

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