

European  
**Employment**  
Insights

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How Holiday  
employment  
varies across  
different regions?

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# Andersen Global

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Andersen Global® was established in 2013 as the international entity surrounding the development of a seamless professional services model providing best-in-class tax and legal services around the world.

Andersen Global Chairman and Andersen CEO  
Mark L. Vorsatz, Andersen (U.S.)

Andersen Global is an association of legally separate, independent member firms, comprised of more than 14,000 professionals worldwide, over 2,000 global partners and a presence in more than 400 locations worldwide. Our growth is a by-product of the outstanding client service delivered by our people, the best professionals in the industry. Our objective is not to be the biggest firm, it is to provide best-in-class client service in seamless fashion across the globe. Each and every one of the professionals and member firms that are a part of Andersen Global share our core values. Our professionals share a common background and vision and are selected based on quality, like-mindedness, and commitment to client service. Outstanding client service has and will continue to be our top priority.

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## Core values

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### Best-in-class

We aim to be the benchmark for quality in our industry and the standard by which other firms are measured.



### Stewardship

We hire the best and the brightest and we invest in our people to ensure that legacy.



### Transparency

We value open communication, information sharing and inclusive decision making.



### Seamless

Our firm is constructed as a global firm. We share an interest in providing the highest level of client service regardless of location.



### Independence

Our platform allows us to objectively serve as our client's advocate; the only advice and solutions we offer are those that are in the best interest of our client.

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# Introduction



## You may also be interested in: **European Employment Insights**

Our monthly newsletter provides an overview from over 20 European countries of recent legal developments, tips for navigating complex legal issues, and staying up to date on notable cases.



**September 2023**



**October 2023**



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## **European Guide to Support Employers *Employment of Managing Directors***

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This guide seeks to shed greater light on the legal landscape of telework in 29 European countries, covering its types, implementation procedures, employer obligations, employee rights, and liability aspects.

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# Context

## Welcome to the December Edition of Andersen European Employment Insights!

As we bid farewell to the year and welcome the festive season, we are delighted to present the December edition of the Andersen European Employment Insights with a twinkle in our eye. This month, we dive into the holiday-themed aspects of employment law across Europe, offering you a playful perspective on public holidays, overtime and remote work during the holiday season.

In this edition, we provide a detailed comparative overview of public holidays in December and January across various European countries. We explore both traditional and statutory holidays, including unique holiday traditions and exceptions. Our tables and analyses offer a clear perspective on how these holidays are observed differently across Europe, from store closures to variations in employee work obligations.

Moreover, we take a look at the earnings of those who bring joy to the holiday season – Santa Claus and his helpers respecting the minimum wages. Our exploration into this aspect of the holiday season sheds light on the varied range of the fees these modern-day holiday icons can earn and the priceless role they play in keeping the magic of the season alive. Under the heading "Did you know", each country also provides a brief insight into special features of labor law and curiosities in connection with Christmas.

As we share these insights, we also extend our warmest wishes to you and your loved ones. Merry Christmas and a Happy New Year! May this festive season bring you joy, peace, and prosperity. We hope our newsletter provides valuable insights and guidance as you navigate the nuances of employment law during this special time of the year.

Thank you for your continued trust in Andersen European Employment Insights. Here's to a prosperous New Year filled with health, happiness, and success!



**Cord Vernunft**

*European Employment and Labor Law Coordinator*

[cord.vernunft@de.andersen.com](mailto:cord.vernunft@de.andersen.com)

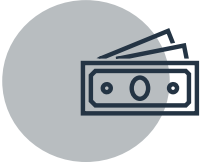


**Magdalena Patryas**

*European Employment and Labor Law Sub-coordinator*

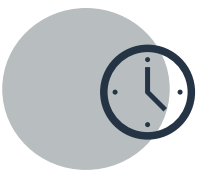
[magdalena.patryas@pl.andersen.com](mailto:magdalena.patryas@pl.andersen.com)

# Malta



## Vacation pay and bonuses

Temporary workers in Malta are entitled to the equivalent of leave in hours of 4 weeks and 4 days based on a 40-hour working week and 8-hour working day. In the case of whole-time employees, when public holidays fall on a weekly day of rest to which such employee is entitled, such employee shall be entitled to an additional day of vacation leave during the calendar year when such public holiday so falls. While companies may opt to add further leave entitlements, the law itself does not provide for the entitlement of extra paid Christmas leave. In this sense, temporary employment is regulated by the same laws applicable to whole-time employment.

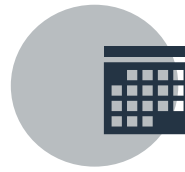


## Overtime and working hours

Most sectors have their minimum overtime rates regulated by specific Wage Regulation Orders (WROs) which regulate their activity of work. Overtime rates and conditions may otherwise be agreed upon, in separate employment contracts, as far as such are more beneficiary than those stipulated in the law.

Individuals working in catering and hospitality, for instance, may have to work extra hours during the festive period if they consent in writing to do so. Employers in key industries may enforce a stop-leave directive on their employees. Such a decision would need to be previously agreed to by the employees, and would further be subject to a number of conditions as stipulated in the employment contract itself.

The overtime payment rates for casual workers during the Christmas period is the same as the general overtime payment rate for normal whole-time workers.



## Remote work and flexible schedules

Remote working and flexible schedules during the holiday season ensure a better work-life balance and higher productivity. Having said that however, having many employees working from home makes the office quieter, impacting the Christmas spirit at work.

It is also noteworthy that many key employees during the festive period do not have the opportunity to work from home and/or flexible schedules. While employees working within the public transport sector, for example, have time off on Christmas Day and New Year's Day to spend time with their loved ones, festive workers might not get such benefits at all.

Flexible schedules and remote working makes it easier for employees to distribute

work accordingly while savoring the Christmas spirit, without the additional stress brought about by commuting, etc.



### **Did you know...?**

.....

In Malta, while there are no specific laws governing company-sponsored holiday events, the overarching Health and Safety law plays a crucial role. This law essentially holds employers accountable for any injuries that occur in the workplace or during work-related events. Despite the lack of specific legal rules for holiday events, many companies establish their own policies to ensure safety and prevent injuries during such occasions. Common practices include conducting risk assessments by employers and Health & Safety Officers before selecting a venue, and providing staff with relevant guidelines and precautions.

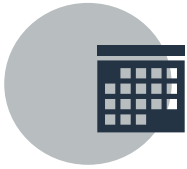
Although these procedures are not explicitly regulated by law, nor are there any standard legal recommendations for them, the existing Health and Safety law mandates that employers take all necessary precautions, placing the liability for employee injuries during work events squarely on them.



**Dr Luana Cuschieri, Senior Associate**  
**Chetcuti Cauchi Advocates**

Collaborating firm of Andersen Global  
[luana.cuschieri@ccmalta.com](mailto:luana.cuschieri@ccmalta.com)

# Public holidays in December and January in Europe



This table provides a comparative overview of public holidays in various European countries in December and January. It highlights the days recognized as holidays in each country, including traditional and statutory holidays. Note that the observance of these holidays can vary, with some countries allowing stores to open and essential employees to work, while others observe these days more strictly. In addition, some countries have unique holiday traditions and exceptions, as noted in the table.

Country	8.12	24.12	25.12	26.12	1.01	2.01	6.01	7.01	Notes
<b>Albania</b>	◆		◆		◆	◆			December 8 is National Youth Day - it commemorates the student demonstrations in 1990, which led to the end of communism and marked the beginning of democracy in Albania.  New Year's Eve, December 31, is not an official public holiday, but many employers give their employees half a day off.
<b>Austria</b>	◆		◆	◆	◆			◆	December 8 is a holiday, but stores are allowed to open and essential employees may be scheduled to work.  The days of 24 and 31 December are often fully or partially free from work due to collective agreements or as a voluntary benefit on the part of the employer.
<b>Belgium</b>			◆		◆				
<b>Bosnia and Herzegovina</b>			◆		◆	◆	◆	◆	In Bosnia and Herzegovina, New Year's Eve is celebrated on December 31, and the holidays are January 1 and 2. If two consecutive non-working days fall on Saturday and Sunday, the first working Monday is considered a holiday.  In Republic of Srpska, public holidays are Christmas Eve and Christmas Day which are celebrated on January 6 and 7. National Day of Republic of Srpska on January 9 and New Year (according to the Julian calendar) on January 14, and are celebrated in accordance with the decision of the Government, but it is always a public holiday.  In Federation of Bosnia and Herzegovina, there are no public holidays except New Year, but the employer is obliged to provide the employee with a leave of absence of up to four working days in one calendar year, in order to satisfy his religious or traditional needs, with the provision that the leave of two days is used with remuneration - paid leave.







Country	8.12	24.12	25.12	26.12	1.01	2.01	6.01	7.01	Notes
<b>Croatia</b>			◆	◆	◆		◆		
<b>Czech Republic</b>		◆	◆	◆	◆				
<b>Estonia</b>		◆	◆	◆	◆				An employer must shorten the working day preceding Christmas Eve and New Year's Day by three hours.
<b>Finland</b>		◆	◆	◆	◆		◆		Mid-week public holidays are not automatically holidays for all employees e.g., in various rescue, nursing or commercial jobs. Christmas Eve, Christmas Day, Boxing Day, Boxing Day, New Year's Day and Epiphany are not public holidays by law or religious custom, but they are public holidays agreed in collective agreements between employers and trade unions, which is why most people are free from work. Independence Day (December 6) is the only mid-week holiday that will always be free, based on the law.
<b>France</b>			◆		◆				Alsace and Moselle have an additional public holiday compared to the rest of France: December, 26. This means that businesses in this region will be closed on Monday, December 25 and Tuesday, December 26, 2023.
<b>Germany</b>			◆	◆	◆				In addition, January 6 is a public holiday in three federal states (Baden-Wuerttemberg, Bavaria, Sachsen-Anhalt). A large number of employers grant additional vacation on December 24 and 31.
<b>Greece</b>			◆	◆	◆		◆		Although that the 2nd of January isn't public holiday, the enterprises in the retail sector remain closed, due to their operation for two (2) Sundays within holiday season and because of the census procedure that usually takes place in the first week of the year.
<b>Hungary</b>			◆	◆	◆				
<b>Italy</b>	◆		◆	◆	◆		◆		The city of Milan celebrates Sant'Ambroeus on December 7th ("Sant'Ambrogio" the archbishop that in the 4th century shaped not only the history of Milan, but also of the whole Roman Empire and of Christianity).
<b>Lithuania</b>		◆	◆	◆	◆				On December 25, most shops across Lithuania are closed to allow employees to enjoy the happiest holiday of the year. Shops are also open for limited hours on December 24 and December 31, and although December 31 is a working day, employers often allow people to leave work before the end of the working day.
<b>Liechtenstein</b>	◆		◆	◆	◆		◆		In Liechtenstein, there are also the following bank holidays, on which banks and other service providers usually have an unofficial holiday (however, shops are usually open): 24 December, 31 December, 2 January.
<b>Macedonia</b>					◆			◆	
<b>Malta</b>			◆		◆				



**Country** 📅 **8.12** | **24.12** | **25.12** | **26.12** | **1.01** | **2.01** | **6.01** | **7.01** | **Notes**

Country	8.12	24.12	25.12	26.12	1.01	2.01	6.01	7.01	Notes
<b>Norway</b>			◆	◆	◆				Neither Christmas Eve nor New Year's Eve are public holidays in Norway. However, special rules still apply for Christmas Eve. According to law, no work shall be performed on Christmas Eve from 15.00 to 22.00 the day before the next working day (except for socially critical work). Many employers still practice both Christmas Eve and New Year's Eve as a day off for its employees.
<b>Poland</b>			◆	◆	◆			◆	Christmas Eve, December 24, is not an official public holiday, but many employers give their employees half a day off.
<b>Portugal</b>			◆		◆				In addition, it is common practice for companies to grant employees time off on December 24, 26 or January 2.
<b>Slovakia</b>		◆	◆	◆	◆			◆	During the holidays the work and overtime work are restricted by law and may be performed only if specific conditions are met. The stores are closed (except for statutory exemptions).
<b>Slovenia</b>			◆	◆	◆	◆			
<b>Spain</b>	◆		◆		◆			◆	Christmas Eve (24 December) and New Years Eve (31 December) are not public holidays, but many employers give their employees half a day off.
<b>Sweden</b>			◆	◆	◆			◆	Christmas Eve (24 December) and New Years Eve (31 December) are not counted as public holidays, but most people are free from work.
<b>Switzerland</b>	◆		◆		◆				December 8, is considered a holiday in many cantons such as Lucerne, Zug and Ticino. In the majority of the cantons December 26 is also considered a public holiday. In some cantons, such as Zurich, Bern and Lucerne, January 2 is also considered a holiday. In some other cantons, such as Ticino, January 6 is also considered a public holiday.











# Seasonal Workers

As the holiday season approaches, the demand for workers in a variety of industries in Europe increases significantly. These seasonal workers, often employed in retail, hospitality, and entertainment, play a key role in supporting businesses during one of the busiest times of the year. This table presents... (and the rest of the sentence like it is now).









This table presents a comparative overview of the minimum and average wages for individuals employed across different European countries.

Country	Minimum hourly rates <sup>1</sup>	Average rates for Seasonal Workers <sup>2</sup>	Notes
 <b>Albania</b>	EUR 2.25*	From EUR 10.00 to 50.00**	* If the employer is not subject to a collective agreement, there is no minimum wage requirement. ** The average rate interval is provided including the compensation for work performed on public holidays, on weekends, and night shifts.
 <b>Austria</b>	<i>no statutory minimum wage*</i>	EUR 50.00	* If the employer is not subject to a collective agreement, there is no minimum wage requirement.
 <b>Belgium</b>	EUR 12.11*	EUR 23.60	*In Belgium, blue collar workers are remunerated per hour and white collar workers are remunerated per month. The national gross minimum wage amounts to EUR 12.11 per hour for blue collar workers and EUR 1,994.18 gross per month for white collar workers based on full time employment. In addition, minimum wages are often fixed by sectoral regulations through collective bargaining agreements within the joint committee of the employer.
 <b>Bosnia and Herzegovina</b>	EUR 2.03 Republic of Srpska, EUR 1.73 Federation of Bosnia and Herzegovina	EUR 3.72	
 <b>Croatia</b>	EUR 4.38*	From EUR 5.00 to 8.00	*Since this type of work engagement often includes night work, work during weekends and/or holidays, employees are legally entitled to a 50% salary increase for work on Sundays, whereas an increase for other conditions shall be determined between the employee and the employer. Students employed through student contracts are in a more favorable position. They are entitled to a minimum net hourly rate of 4.38 EUR. Additionally, a specific provision mandates a 50% increase in their pay for work performed during holidays, nights, and Sundays.
 <b>Czech Republic</b>	approx. EUR 4.25*	EUR 5.00 to 10.00**	*The law also provides for a so-called guaranteed wage, based on the complexity of the tasks performed by the employee. If the responsibilities of Santa Claus would be "determining the business, commercial and financial strategy of the organisation" (e.g. Christmas presents delivery operation), he would reach the highest guaranteed wage level with approx. EUR 8.5 hourly rate. Further, minimum wage can be set at a higher level by a collective agreement.  **Santa Claus (St. Nikolaus) visits homes already on 5 December, accompanied by characters of Angel and Devil. Therefore, you need to hire a whole group to give the children a full experience. The costs may vary significantly depending on circumstances and type of the event.

<sup>1</sup> The national gross minimum wage per hour

<sup>2</sup> The information provided in this column is based on the author's knowledge and does not result from formal market research









Country	Minimum hourly rates <sup>1</sup>	Average rates for Seasonal Workers <sup>2</sup>	Notes
 Estonia	EUR 4.31*	From EUR 100.00 to 300.00**	<p>*If the working time falls on a public holiday i.e. also December 24th, 25th and 26th, the employer must pay 2 times the wages for the work.</p> <p>** The prices have usually been shown based on 30 min time slots and the price of Santa Claus half-hour visit is in range from 50 to 150 EUR.</p>
 Finland	<i>no statutory minimum wage*</i>	From EUR 140 to 400**	<p>*The basic hourly salaries according to the collective agreement for supervisors in hotel, restaurant and leisure industry, which could be applied to Santas, range from EUR 13.37 to EUR 17.57 depending on supervisor's experience and the nature of work.</p> <p>**Santas that are hired to people's homes to share gifts to the family on Christmas Eve, which is very common in Finland, are usually self-employed. In such case, a Santa usually charges EUR 70-120 for one visit (15-30 minutes). In the Capital Area the rates could be up to EUR 200 for one visit.</p>
 France	EUR 11.52	From EUR 15 to 20* From EUR 150 to 400**	<p>* Average hourly rate</p> <p>** Santa Claus can be hired for a single service (home visit or company party) and can charge a fixed price ranging from 150 to 400 Euros per service.</p> <p><b>NOTE:</b> A Santa's salary may vary depending on his/her experience and the prestige of an employer. A department store in Paris is likely to be more generous than a small town Christmas market. In general, they are paid at or just above the legal minimum hourly wage. The average monthly salary for Santa jobs in France is 2,020 euros gross. Entry-level positions start at around 1,788 euros gross per month, while the most experienced workers earn up to 3,896 euros gross per month.</p>
 Germany	EUR 12	From EUR 22 to 26	As 24 December is no public holiday in Germany, Santa will not be entitled to any statutory extra pay for work on this date. However, if a collective bargaining agreement applies to him (transport / logistics?) he might be entitled to extra pay for working on Christmas Eve, e.g. 50 % extra pay.
 Greece	EUR 4.68	From EUR 5.50 to 7.00	
 Hungary	From EUR 4 or EUR 5*	From EUR 10.00 to 16.00	* A Santa's hourly rate may vary depending on their experience and the location of the employer within Hungary. It may be higher in Budapest and in the county capitals. If the employer adheres to the minimum wages, *EUR 4 for unskilled worker and EUR 5 for worker with secondary school education shall apply, while the hourly wage of EUR 10-16,00 can be more common in the "Santa" market."

<sup>1</sup> The national gross minimum wage per hour

<sup>2</sup> The information provided in this column is based on the author's knowledge and does not result from formal market research









Country	Minimum hourly rates <sup>1</sup>	Average rates for Seasonal Workers <sup>2</sup>	Notes
 Italy	no statutory minimum wage*	EUR 11**	<p>*Italy does not have a statutory minimum remuneration rate. Minimum wages are outlined by national collective agreements and they depend on business sectors and on the applicable collective agreements (for the same activity there may be more than one collective agreement that may possibly apply). Minimum wages set by collective agreements are not expressed as hourly rates, but as a comprehensive set of rules (12 to 14 monthly wages per year, and provisions regulating annual leave, paid leaves, maximum hours and overtime rates).</p> <p>**The average rates for Santas reported here refer to the remuneration of a full time, indefinite term worker (no apprentice or trainee) active in shop sales, according to the oldest and main collective agreement for such activities and using commonly used criteria to obtain an approximate hourly wage.</p>
 Liechtenstein	no statutory minimum wage*	From EUR 20.00 to 25.00	<p>*The Liechtenstein Employees' Association is currently not in favor of the introduction of statutory minimum wages, as most sectors benefit from collective labor agreements. The important tasks of St Nicholas (by the way not Santa Claus if you are in Liechtenstein) are not covered by a collective labor agreement.</p>
 Lithuania	EUR 5.14	From EUR 50.00 to 300.00	<p>During the Christmas period, the character of Santa Claus turns into a truly desirable profession, with over 100 Lithuanians putting on a red costume and charging a fee ranging from 50 EUR/h to 300 EUR/h. This range stems from the fact that Santa Clauses are usually self-employed. However, the most prevailing price for inviting Santa Claus to the celebration is around 100 EUR/h.</p>
 Macedonia	EUR 1.38	From EUR 1.38 to 3.41	
 Malta	EUR 4.82*	From EUR 7.43 to 18.72	<p>*Employees on a minimum wage will, upon completion of the first year of employment with the same employer, be entitled to mandatory increases of EUR 3 per week in the second year of employment, and upon completion of the second year, to an additional EUR 3 per week.</p>
 Norway	no statutory minimum wage*	From EUR 17.00 – 22.00**	<p>*Norway has no general minimum wage, except for in certain sectors. Working as a Santa Claus is not a sector with minimum wage, and the hourly rate for Santa Claus work will then be up to the parties to discuss and decide.</p> <p>**A person working as a Santa Claus is often a student or at least considered an unskilled worker, a normal hourly rate would be at about NOK 200 – which is about EUR 17. It is also worth mentioning that the average hourly wage for employees working within the sector for sales and service is NOK 258 – which is about EUR 22.</p>

<sup>1</sup> The national gross minimum wage per hour

<sup>2</sup> The information provided in this column is based on the author's knowledge and does not result from formal market research



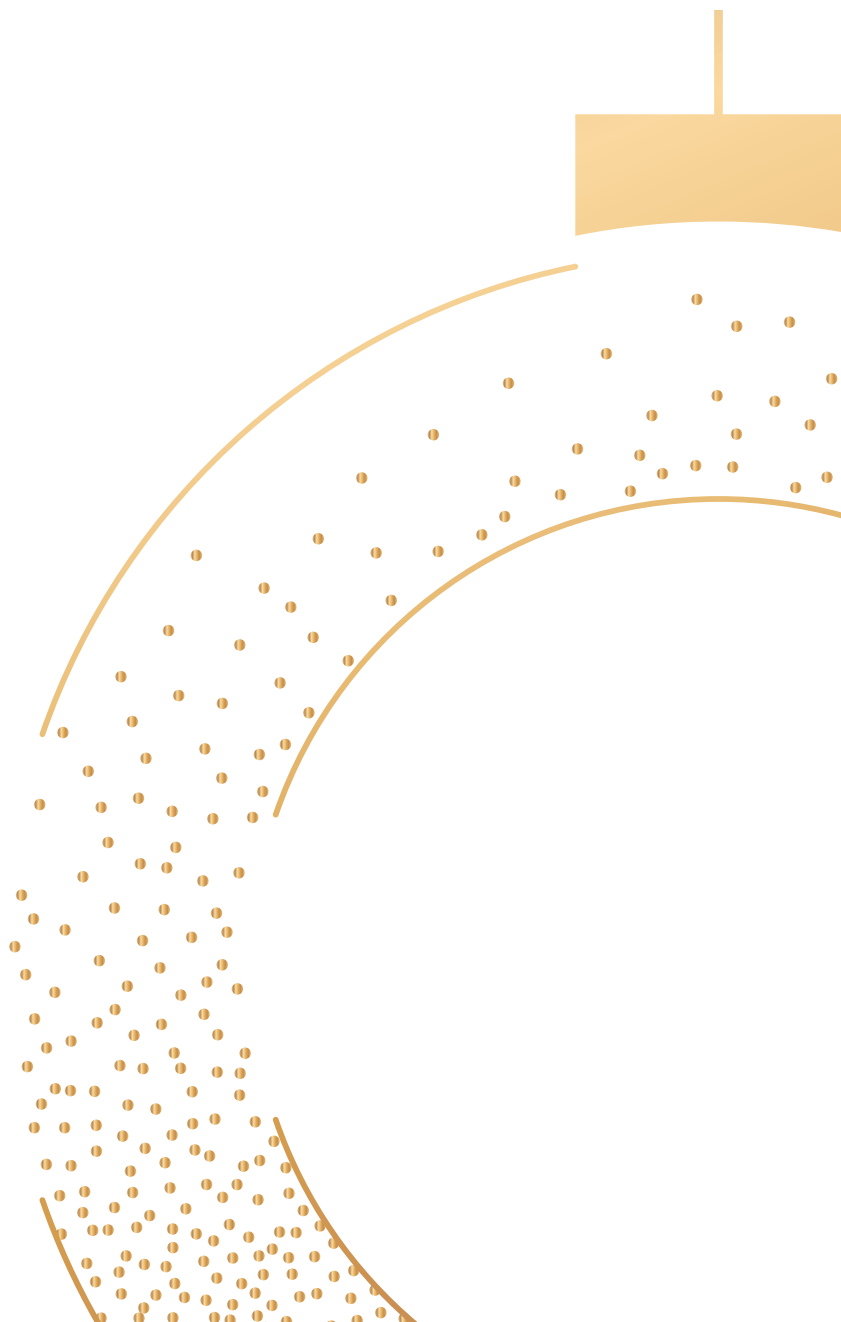
Country	Minimum hourly rates <sup>1</sup>	Average rates for Seasonal Workers <sup>2</sup>	Notes
 <b>Poland</b>	PLN 23.50 (approx. EUR 5.40) *	From EUR 6.90 to 69.90	<p>In Poland, Santa Claus (or St. Nikolaus) does not wait until Christmas Eve to distribute presents; instead, he makes his rounds on December 6. On Christmas Day, the gift-giving duties are taken over by The Little Angel, The Starman, or The Baby Jesus, depending on the region. However, if you wish for Santa Claus to make a special appearance at your school, kindergarten, business, or even at your home, you will need to hire him. The cost of hiring Santa Claus in Poland varies, depending on the location, date, and time, ranging from 30 to 300 zlotys per hour (approximately EUR 6.90 – 68.90). Be aware that last-minute bookings might incur higher charges for their services (even EUR 120 per visit).</p> <p>* From 1st January 2024, the minimum hourly rate in Poland will be increased to PLN 27.70 (about EUR 6.36).</p>
 <b>Portugal</b>	EUR 4.39	EUR 4.39	If the employer is not subject to a collective agreement, it must comply with the national minimum wage of EUR 760 per month, although this amount can be increased at the will of the parties.
 <b>Slovakia</b>	EUR 4,023	EUR 6,52*	<p>The Christmas season is marked by the dual presence of Santa Claus (in Slovakia known as St. Nicholas or Grandpa Frost) and the Baby Jesus. The St. Nicholas is celebrated on December 6th, dons a bishop's robe and, accompanied by an angel and a devil, visits homes to reward well-behaved children with small gifts (especially candies). Meanwhile, the Baby Jesus takes center stage on Christmas Eve and delivers presents to children on Christmas Eve. Both positions are seasonal so it is therefore common to use other forms of employment than employment contract, i.e. agreements on work performed outside employment.</p> <p>* Average nominal wage per hour in the 2nd quarter of 2023.</p>
 <b>Slovenia</b>	EUR 6.92*	EUR 8.92	*There is no minimum hourly rate for civil contract. However, student could also work as a Santa Claus as part of his/her student work. In this case, the minimum hourly rate is set at EUR 6.92 gross.
 <b>Spain</b>	EUR 7.88	EUR 16.50	* Apart from the national minimum inter-professional wage, companies are also subject to sectoral CBAs (Collective Bargaining Agreements) which also have minimum salaries per each professional category.
 <b>Sweden</b>	no statutory minimum wage*	From EUR 150.00 to 180.00**	<p>*In Sweden there is no legislation concerning minimum wage. When the EU-directive 2022/2041 on adequate minimum wages was adopted in 2022, Sweden was one of the countries voting against it. One of the cornerstones of the Swedish labor market model, is that the social partners (employers' organizations and trade unions), have the main responsibility for wage regulation and other employment conditions.</p> <p>**On Christmas Eve, a Santa Claus usually makes two visits per hour, making his hourly rate pending between 150 and 180 EUR. As far as we know, there are no collective bargaining agreements or trade union for Santas.</p>

<sup>1</sup> The national gross minimum wage per hour

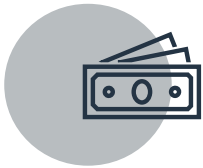
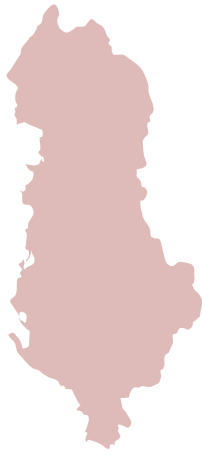
<sup>2</sup> The information provided in this column is based on the author's knowledge and does not result from formal market research



Country	Minimum hourly rates <sup>1</sup>	Average rates for Seasonal Workers <sup>2</sup>	Notes
Switzerland	<i>Depending on a canton*</i>	From EUR 20.00 - 30.00**	<p>*Santa Claus should be paid at least the cantonal minimum wage, if any. For example, in the canton of Geneva the minimum hourly rate in EUR is around 24.00, in the canton of Ticino it is EUR 20.00 and in the city of Zurich it is of EUR 23.90.</p> <p>** Considering that there are no special requirements and skills to work as a Santa Claus, the average hourly wage in Switzerland may be low, but at least equal to the minimum wage. However, it may vary from canton to canton.</p> <p>NOTE: In Switzerland, there are not many people who work as Santa Claus or St. Nicholas, as the majority of people who represent Santa Claus or St. Nicholas do so pro bono. However, if a person is employed as a Santa Claus or St. Nicholas, the minimum hourly rate in EUR may vary depending on the canton and city in which the person is employed.</p>



# Albania

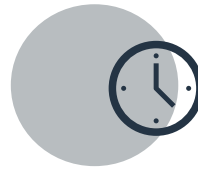


## Vacation pay and bonuses

Generally, work on official holidays is prohibited in Albania, and employees are entitled to their regular salary for these days. While December 25th is an official holiday, employees do not receive an extra paid holiday specifically for Christmas.

In exceptional cases where employees are required to work on an official holiday, they receive additional compensation. This compensation is no less than 25 percent of their regular salary, plus a paid holiday equivalent to the duration of the work performed on the official holiday. This compensatory rest period should be taken either one week before or one week after the holiday work. It is important to note that this compensation is applicable only when the work done on an official holiday does not qualify as overtime.

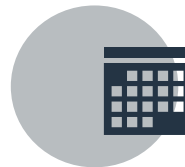
In addition, some companies use the holiday season to recognize and reward employees for their contributions throughout the year. This recognition can take many forms, including awards, bonuses, 13th month pay, or special recognition.



## Overtime and working hours

If the circumstances require the performance of additional working hours, the employer is entitled to ask the employee to work beyond the regular hours. Overtime work carried out on official holidays entitles employees to extra compensation.

Overtime hours worked during official holidays, are compensated with either a salary that is at least 50 percent higher than the regular wages or time off at least 50 percent higher than the overtime hours worked, unless specified differently in the collective agreement. Compensation should be provided within two months after the completion of the overtime work.



## Remote work and flexible schedules

The flexibility of remote work and adaptable schedules promotes better work-life balance during the holiday season, resulting in heightened employee well-being. Moreover, this approach has the potential to boost job satisfaction and productivity, as employees can align their work with personal and family obligations during the holiday season. In Albania, this practice is commonly observed on 31 December, marking the preparations for New Year's Eve, a time when every Albanian family celebrates the incoming new year.





## Did you know...?

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As a heartwarming tradition, most companies throughout Albania organize holiday parties to honor the festive spirit and show appreciation to their dedicated employees. These events feature a variety of activities such as enjoyable dining experiences, gift exchanges, interactive games, and festive decorations.

In the spirit of giving, some workplaces, particularly during the holiday season, join in delightful gift-giving traditions. These may involve activities like Secret Santa exchanges or team members exchanging small tokens of appreciation. These festive gestures contribute to building stronger workplace relationships, generating an increased sense of joy during this special season.



**Shirli Gorenca**, Partner

**KALO & ASSOCIATES**

Collaborating firm of Andersen Global

[sh.gorenca@kalo-attorneys.com](mailto:sh.gorenca@kalo-attorneys.com)

# Austria

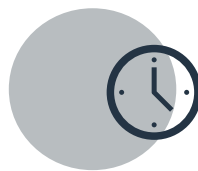


## Vacation pay and bonuses

Many collective agreements provide for reduced working hours on December 24th and December 31st. Even in the absence of such provisions, or in addition to these provisions, many employers grant time off on December 24th and/or December 31st.

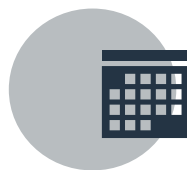
No additional leave is provided for the Christmas period and there are no special rules governing the employees' leave entitlement. Employers and employees may agree to take time off during the Christmas period. If this has been agreed in advance, the employer can require that a (small) part of the annual leave is used during the Christmas period, for example if the company takes a company holiday at Christmas.

Employees are generally not entitled to a Christmas bonus. However, those covered by a collective agreement are (almost) without exception entitled to a special payment (usually due with the November wage or salary) amounting to one month's wage or salary.



## Overtime and working hours

In principle, the general statutory regulations for overtime and the resulting remuneration claims apply to the work of employees during the Christmas period. The admissibility of working at weekends and on public holidays is also governed by the statutory provisions. However, collective agreements in sectors where there is an increased workload during the Christmas period provide for exceptions and allow for an extension of working hours. Employees are entitled to an Increased overtime premium.



## Remote work and flexible schedules

In recent years, there has been a noticeable trend towards remote working. Remote work and workation are becoming increasingly popular, especially during the Christmas period. The opportunity to better combine work and leisure time means that many employees and companies are also available for urgent matters during the Christmas period.



## Did you know...?

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Did you know that insurance cover is also available for accidents at a Christmas party under certain conditions? If the Christmas party has the character of a joint company event (and not a private gathering of colleagues), it is generally also covered by statutory accident insurance. Accident insurance cover ends with the end of the company event.

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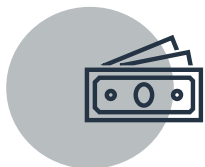
**Marlene Wachter**, Partner

**CHG Czernich Rechtsanwälte**

Collaborating firm of Andersen Global

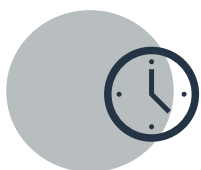
wachter@chg.at

# Belgium



## Vacation pay and bonuses

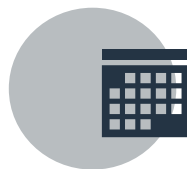
If employees wish to take days off during the Christmas period, the leave is considered as a part of the yearly leave or non-statutory leave. Christmas Day is a paid holiday; this means that the employee is paid as if she/he would work on that day. Most sectors pay an end of year bonus in December if the employee is eligible for that bonus. The bonus is considered as a "thirteenth month" and mostly amounts to the monthly base salary of the employee. There exists no national obligation to pay an end of year bonus, the employer is free to do so unless payment of such a bonus is imposed by the sector of the employer.



## Overtime and working hours

An employee who works on a holiday is paid normally and is entitled to a rest day. Overtime is in principle only permitted if statutory exceptions apply, for example increase in workload. Employees who perform overtime are entitled to overtime pay and compensatory rest (rest days). Overtime hours give right to overtime pay equal to 50 percent of the employees' regular rate of

pay, and to 100 percent of the regular rate on a holiday or a Sunday. Generally each hour of overtime gives right to an hour of compensatory rest.



## Remote work and flexible schedules

Employees usually take days off. Remote work is less popular with the employees during the holiday season as everyone wants to enjoy the holidays with their families.



## Did you know...?

In principle, every employer is obliged to establish a preventive alcohol and drug policy. Besides these obligations, the employer can take other beneficial and appropriate measures to encourage his employees to keep the use of alcohol under control, by for example (i) making reference to the alcohol policy in the invitation to the party in advance, (ii) making the employees aware of the consequences of excessive alcohol use at the workplace and beyond, (iii) reducing the number of alcohol units (or by not serving any alcohol at all), (iv) the use of skilled servicing staff who can react properly when someone crosses the consumption line and (v) providing with non-committal alcohol tests at departure. Besides the limitation of alcohol use, the employer can monitor (or

have monitored) in order to detect if any staff members have consumed too much alcohol.

Furthermore, the employer can provide with suitable transport (carpool, call upon specialized organizations, shuttle busses, and likewise) in case the employees have consumed too much alcohol than allowed. Eventually, a cost of a taxi does not outweigh the cost of potential damaging consequences and prevents the employer from being held responsible.



**Leila Mstoian**, Partner

**Seeds of Law**

Collaborating firm of Andersen Global

[leila.mstoian@seeds.law](mailto:leila.mstoian@seeds.law)

# Bosnia and Herzegovina



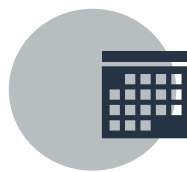
## Vacation pay and bonuses

In Bosnia and Herzegovina, employees are not entitled to an extra paid Christmas leave. However, employees may use paid annual leave during the Christmas and other holidays in winter period. Employers may decide to support their employees with Christmas bonuses. It is also common to organize Christmas parties and packages of sweets and toys for children of employees.



## Overtime and working hours

In both entities Republic of Srpska and Federation of Bosnia and Herzegovina, employee has the right to an increased salary for work on a weekly rest day or a public holiday. However, there are no special rules which are applied to overtime and working hours for winter holidays. During overtime, the employee has the right to an increase in salary. Overtime work cannot last more than ten hours a week, nor more than four hours a day.



## Remote work and flexible schedules

In Bosnia and Herzegovina, it is still not a common to work remotely and with flexible schedules. Therefore, impact of remote work and flexible schedules on the holiday season in Bosnia and Herzegovina is still not particularly noticeable.



## Did you know...?

During the winter period, small winter festivals are organized in cities in Bosnia and Herzegovina, in the form of small towns, with wooden advent huts and stands where visitors can enjoy traditional food, mulled wine and brandy (a traditional drink). It might happen, sometimes, that employees go to such places after work and sometimes be late to work next day, so employers in this period of the year are usually more considerate and tolerant of the fact that their workers also visit these festivals and look forward to Christmas and New Year holidays.

Traditionally, New Years Office Parties are organized weekend before the New Years Eve, and sometimes it can be theme party (in costumes, fun games and with the gifts and surprises), like Law Firm Sajić does.

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**Sanja Đukić**, Partner

**Law Firm Sajić**

Member firm of Andersen Global

sanja@afsajic.com



**Igor Letica**, Senior Associate

**Law Firm Sajić**

Member firm of Andersen Global

igor@afsajic.com



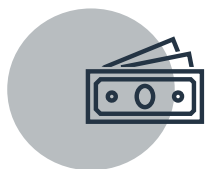
**Milica Crnić**, Associate

**Law Firm Sajić**

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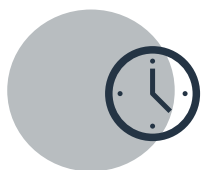
cmilica@afsajic.com

# Croatia



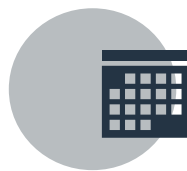
## Vacation pay and bonuses

With the agreement of the employer, employees may use their right to paid annual leave during the winter holidays. Additional paid Christmas leave is neither required by law nor common in practice. However, taking into account that this part of the year involves increased expenses, employers may decide to support their employees with a monetary reward, i.e. a Christmas bonus called "božićnica". Such occasional bonuses are not taxable up to an amount of EUR 663.62 per year.



## Overtime and working hours

Even though overtime work often takes place during the holiday season, there are no special legal rules which would exclusively apply for this time of the year. Time restrictions and monetary increases may be found in the applicable acts and general acts of the employer. Key employees, i.e. employees whose job description implies working during holidays, are most often additionally protected through collective agreements.



## Remote work and flexible schedules

Regarding flexible working conditions, many employees who are able to, agree with their employer to work remotely during the holiday season. Yet, it is not common in practice to introduce flexible schedules during the holidays, as the employers are often faced with organizational challenges due to increased work volume and lack of staff.



## Did you know...?

In 2015, a Croatian court ruled that the termination of an employment contract was unlawful in a case where an employee, after attending their company's Christmas party, was involved in a traffic accident while driving a company car. Despite the employee being intoxicated at the scene and acting contrary to the employer's internal policies, the court held that intoxication alone does not always constitute a valid reason for employment termination. The court emphasized that for intoxication to justify termination, it must directly impact the fulfillment of work obligations.



**Ivan Matic**, Partner

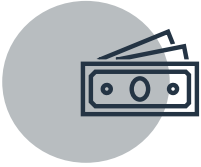
**Kallay & Partners, Ltd.**

Member firm of Andersen Global

[ivan.matic@kallay-partneri.hr](mailto:ivan.matic@kallay-partneri.hr)



# Czech Republic



## Vacation pay and bonuses

Employees generally have the right to either compensatory time off or premium pay for working on holidays. The preference is given to compensatory time off, which should be provided within three calendar months. If an employee opts out of compensatory time off, they are entitled to a compensatory payment equal to 100 percent of their average earnings.

Additionally, some companies may have collective agreements that specify working conditions during the Christmas period. These agreements might offer benefits such as higher bonuses, extended compensatory time off, or other perks for employees.

It's important to note that employers can only require employees to work on holidays in cases of urgent work-related matters that cannot be postponed to regular working days.

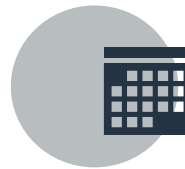


## Overtime and working hours

There are no special rules regarding overtime during the Christmas holiday. Overtime may

be ordered under general legal rules for overtime work. This means that the overtime work may be ordered by the employer only for serious operational reasons and only within weekly (8 hours) and annual (150 hours) limits. For overtime work, the employees are entitled to a premium of at least 25 percent of their average rate. Alternatively, they can agree with the employer on compensatory time off.

Nevertheless, that does not apply in case the salary is concluded as already covering specific overtime. In this regard, the legal regime for managerial employees is different and such covered overtime may be more extensive than in case of regular employees.



## Remote work and flexible schedules

In the period between Christmas and New Year, Czechs tend to visit families, friends and their weekend houses. Some office workers practiced remote work during this period even before 2020.

This is now becoming more organized as remote work and flexible schedules have recently grown in popularity due to advances in technology, and, of course, the forced transition to remote work during the coronavirus pandemic. There are still many grey areas, particularly connected to potential bonuses for work at holidays, weekends or night hours.



## Did you know...?

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In October 2019, in the case marked as File No. 10 As 360/2019, an applicant filed an appeal with the Supreme Administrative Court against a decision made by the Regional Court. The process, although complex, proceeded in a routine manner until an unexpected turn of events in December of the same year.

On December 18, 2019, in the approaching Christmas season, the applicant took an extraordinary step. He sent the court a Christmas card. However, this card was not just a festive greeting - it contained a complete withdrawal of the appeal. This gesture was a clear and unequivocal expression of intent that left no doubt in the court's interpretation. In response, on January 9, 2020, the Supreme Administrative Court decided to dismiss the case. In addition, in a spirit of mutual respect and goodwill, the President of the Chamber – in the reasoning part of the decision – extended to the applicant court's best wishes for the new year 2020. The decision also stated that none of the parties was entitled to the costs of the proceedings. As a standard part of the decision it was also emphasized that no appeal could be filed against the decision, thus making also the wishes of successful year 2020 legally binding.

Thus, a case that began as a standard legal proceeding ended with an unusual act of kindness and goodwill, demonstrating the power of holiday spirit and human empathy even in the formal environment of the judiciary.

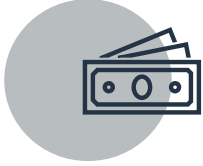
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**Michal Dobiáš**, Senior Associate  
**rutland & partners**

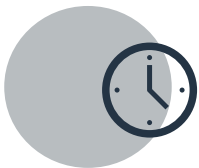
Collaborating firm of Andersen Global  
[michal.dobias@rutlands.cz](mailto:michal.dobias@rutlands.cz)

# Estonia



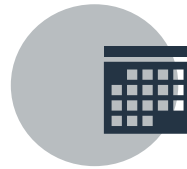
## Vacation pay and bonuses

There is no mandatory Christmas bonus in Estonia. However, it is quite common for employers to pay some year-end bonus to their employees. It is also common to organize Christmas parties. Sweets are often sent to the children of employees.



## Overtime and working hours

The employer must reduce working hours by three hours on the days preceding the 24th of December and the 1st of January. If, because of the company's activities, the working day cannot be shortened, the employer must reach an agreement with the employee to work the same hours as usual on the day before the public holiday. If an employee does not agree to work a full working day on the day before a public holiday, the employer does not have the right to compel him/her to do so. If the employee agrees to work usual time, the three hours are considered as overtime. If the employee has to work on public holiday, he/she shall be paid double pay.



## Remote work and flexible schedules

Similar working time requirements apply with respect to remote work. However, if the employee can be qualified as an employee with independent decision-making capacity, he /she shall have no right to have shortened working day before Christmas and New Year's Day and to get double pay for working on public holidays.



## Did you know...?

Christmas is now the most significant holiday in Estonia, but this was not always the case. There was a time when celebrating Christmas was not allowed, and only New Year's Eve festivities were permitted. However, the families kept important traditions secretly alive and now all families gather around Christmas table to enjoy pork roast, sauerkraut and blood sausages with potatoes.



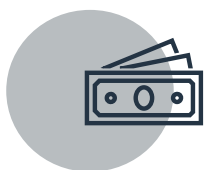
**Kristi Sild, Partner**

**LEXTAL**

Collaborating firm of Andersen Global

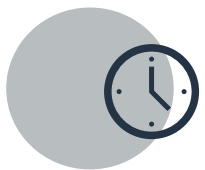
[kristi.sild@lental.ee](mailto:kristi.sild@lental.ee)

# Finland



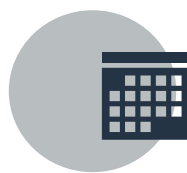
## Vacation pay and bonuses

There may be provisions in some collective agreements on 100 percent extra pay that will be paid for work that is carried on mid-week public holidays or different kinds of special pay components to compensate the mid-week public holidays that would otherwise be working days.



## Overtime and working hours

Special overtime rules regarding holiday season have usually been included in some collective agreement. The legislation does not include any special overtime rules for the holiday season.



## Remote work and flexible schedules

Depending on the sector, it might be that employees use the possibility to work remotely more during the holiday season than they normally do. There is, however, no research or statistics available on the impact. In general, the remote work and flexible schedules are still widely popular even outside of holiday season.



## Did you know...?

In a judgment by the Rovaniemi Court of Appeal on April 28, 2022, it was determined that an employer had engaged in discriminatory practices against an employee during the latter's sick leave, specifically in relation to a Christmas party, a gas station credit card, and a Christmas ham. This led to the ruling that the employee was justified in terminating the employment contract with immediate effect.

The employee, who had been on sick leave from September 21, 2019, to February 29, 2020, due to back pain necessitating surgery, raised several grievances. He highlighted that he was excluded from a stand-up performance and sauna evening following the work Christmas dinner. Moreover, he did not receive a Christmas ham, traditionally given to employees, and was also denied access to a gas station credit card, a benefit presumably available to other employees.

Furthermore, the employee accused the employer of discrimination upon his return to work at the end of his sick leave.

The Court found that these actions constituted a material breach of the employer's obligations under both the employment contract and the law. This breach was so significant that the employee could not be reasonably expected to continue in the employment relationship, even for a notice period. It should, however, be noted that as of December 5, 2023, this ruling was not legally binding.



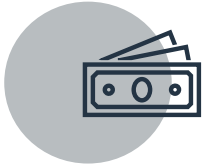
**Henry Alexander**, Senior Associate

**I&O Partners Attorneys Ltd**

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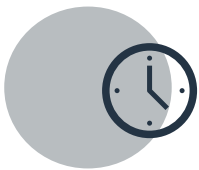
[henry.alexander@iopartners.fi](mailto:henry.alexander@iopartners.fi)

# France



## Vacation pay and bonuses

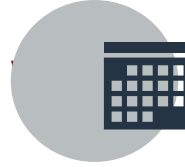
In France, companies have the option to pay their employees a Christmas bonus, also known as a year-end bonus. This bonus is payable if it is stipulated in the employment contract, a collective bargaining agreement, or is a recognized company practice. However, not all companies are required to pay a year-end bonus, as this is contingent upon each company's individual situation. Typically, when paid, the bonus is equivalent to one month's salary.



## Overtime and working hours

Although December 25th is a day for special family moments, it's not a holiday for everyone. In fact, since it is an ordinary holiday, the law in France does not require a holiday. If the company must maintain its activities on a holiday such as Christmas, but no employee volunteers, the employer can designate those who must work. Note, however, that the law does not allow young employees or apprentices under the age of 18 to work. Employees cannot claim extra

pay for working on Christmas. However, an employee who is required to work on Christmas Day may receive extra pay if the collective bargaining agreement of the company employing him or her provides.



## Remote work and flexible schedules

Flexible schedules and remote work have become more prevalent in recent years, especially over the Christmas and New Year period. Employers may require employees to take time off towards the end of the year. The increase in teleworking has facilitated greater flexibility during this season, particularly for office jobs that do not require in-person interaction.

Additionally, in France, it is customary for companies to permit employees to leave early on Christmas Eve and New Year's Eve. Companies often allow staff to be absent on the afternoons of December 24 and 31 to participate in festive activities.



## Did you know...?

Who is responsible if the company Christmas party goes wrong? Responsibility during a company Christmas party can be complex. When an employer organizes an event that includes various activities, they naturally assume responsibility for these activities. This responsibility may also extend to the event organizer.

Moreover, if an employee gets injured during the party, they are typically covered by workers' compensation. This coverage applies to incidents such as being struck by a champagne cork or injuries sustained while dismantling equipment used at the party. Similarly, if an employee suffers a fall or food poisoning from the party's food, the employer might also have a claim against the catering service.

Regarding alcohol consumption at the party, attendees are personally responsible for their own safety and the safety of others, especially when driving. Employers can take preventive measures, such as providing breathalyzers, arranging shuttle services or car-sharing options, or having non-drinking volunteers to assist those who are unable to drive safely.



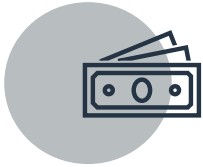
**Benoit Dehaene**, Partner

**Squair**

Collaborating firm of Andersen Global

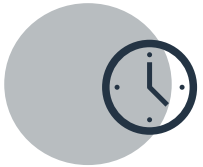
[bdehaene@squairlaw.com](mailto:bdehaene@squairlaw.com)

# Germany



## Vacation pay and bonuses

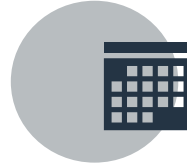
There is no legal entitlement to extra paid Christmas leave. However, many collective bargaining agreements and many individual employment agreements provide for an extra Christmas pay.



## Overtime and working hours

Employers are not legally obliged to offer additional pay for work or overtime performed on public holidays, and this includes the Christmas period. Nevertheless, it is a common practice to include such provisions in many collective agreements and employment contracts. When these provisions are in place, employers must pay the agreed premiums to employees who work on public holidays. These payments often come with tax benefits. For example, bonuses for work done on December 24th after 2 p.m., as well as on December 25th and 26th, may be up to 150 percent of the regular wage. Additionally, work on December 31st after 2 p.m. may attract up to

125 percent of the basic wage. Importantly, these bonuses are exempt from taxation and social security contributions.



## Remote work and flexible schedules

The period between Christmas and New Year, often referred to as 'between the years' in German, is typically marked by reduced workloads. During this time, it is common for employees to either take vacation or to opt for working overtime. In some instances, companies may not operate at all, offering company-wide vacations. The advent of remote working has further facilitated this trend, allowing employees to address urgent tasks from home if necessary. This flexibility to work remotely during this period has gained increasing popularity in recent years, reflecting a shift towards more adaptable working arrangements during the holiday season.



## Did you know...?

Employees need to tread carefully when it comes to company Christmas celebrations, as these events can quickly go from festive to fiasco. Take, for instance, the incident at a recent holiday party where karaoke was the evening's highlight. The chairman of the works council stepped up to the microphone, ready to dazzle his colleagues with a song. But as it turns out, his singing



wasn't exactly... harmonious. The crowd's reaction? A chorus of boos.

But then, things took an unexpected turn. The chairman, perhaps caught up in the heat of the moment, struck one of the hecklers. This impulsive act led to serious repercussions. He was slapped with a notice for cause, and to his dismay, the Labor Court upheld it. It is a cautionary tale that underlines the importance of keeping one's cool, even amidst the merriment of holiday celebrations.



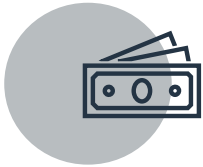
**Dr. Kathrin Pietras**, Partner

**Andersen in Germany**

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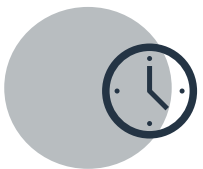
[kathrin.pietras@de.andersen.com](mailto:kathrin.pietras@de.andersen.com)

# Greece



## Vacation pay and bonuses

In Greece, private sector employees are entitled to a Christmas holiday bonus. This bonus is equivalent to one month's salary, or a proportionate amount if the employee has worked for less than the legally defined period, which is from May 1st to December 31st. Employers are obligated to pay this bonus by the 21st of December each year. It is important to note that failure to pay the Christmas bonus can result in both administrative and criminal penalties for the employer.



## Overtime and working hours

Working during public holidays is typically prohibited for most employees in Greece, with a few exceptions as outlined by law. Under the latest legislation in Greece (Law 4808/2021), employers in certain business sectors now have the legal option to employ their staff on public holidays. These sectors include shared services centers of business groups specializing in accounting, human resources, payroll, computer services, data centers, call center services, customer support, and security services.

Employees who work on public holidays are compensated as follows:

- a. Employees paid on a daily basis are entitled to their standard daily wage plus a 75 percent premium. This premium is calculated based on the statutory minimum daily wage for each hour worked.
- b. Workers in establishments typically prohibited from operating on public holidays are entitled to 1/25th of their monthly salary plus a 75 percent premium for each hour worked. This premium is also based on the statutory minimum wage.
- c. Employees in establishments where working on public holidays is not prohibited receive a 75percent premium for each hour worked, calculated based on the statutory minimum wage.



## Remote work and flexible schedules

Working remotely or on a flexible working schedule on the holiday season could be beneficial for employees as they may have the option to take longer holiday trips while working in the meantime, thus increasing their productivity after all. Indeed, even though working remotely is not as common in Greece as it is in other countries across Europe. Companies who have introduced remote work or even flexible working schedules give their employees the opportunity to get their work done while also enjoying the holiday season to the fullest and get ahead on work during holiday travel.



## Did you know...?

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By law 4808/2021 all companies employing at least 20 people were required to adopt policy to prevent and respond to incidents of violence or harassment at work. To date, many companies have complied with this obligation; but the interesting thing is that most complaints of harassment incidents are filed, at least as far as it is observed in Greece, after company events such as Christmas parties.



**Anastasios Triantafyllos**, Partner

**Andersen Legal in Greece**

Member firm of Andersen Global

[anastasios.triantafyllos@gr.andersenlegal.com](mailto:anastasios.triantafyllos@gr.andersenlegal.com)



**Ioannis Ragkos**, Associate

**Andersen Legal in Greece**

Member firm of Andersen Global

[yiannis.ragkos@gr.andersenlegal.com](mailto:yiannis.ragkos@gr.andersenlegal.com)

# Hungary



## Vacation pay and bonuses

There is no statutory vacation pay or vacation bonus in Hungary. However, some of the Hungarian employers do decide to provide either 13th month salary or a Christmas premium to their employees. These employers either introduce these extra amounts via their internal policies or via one time unilateral decisions.



## Overtime and working hours

On public holidays such as Christmas or New Year Day allocating normal working hours or ordering overtime in general is not allowed. However there are some exceptions: if the employer generally operates on the public holidays by the nature of its business (e.g. operator of a Christmas market or cinema) or in case of a non-stop operation (e.g. a power plant, hospital) and in connection with the provision of basic public services (e.g. public transport).



## Remote work and flexible schedules

The same rules apply for remote work or flexible schedule and on public holidays even remote workers or employees with flexible schedules are not active and cannot be required to work either. As far as scheduling work around Christmas middle sized and bigger employers generally use a vacation plan whereby the employer announce a week or two week shut down for the holiday season and allocate holidays for the same period (i.e. employer issues holidays around the Christmas public holidays and hence covers the period of the shut down.)



## Did you know...?

Despite the festive mood the employees should bear in mind that responsibility for their inappropriate behavior can even be triggered when participating at Christmas dinners or events organized by their employer or client of their employer. Both the Labor Code and Hungarian court decisions conclude that employees may not engage in any conduct even outside their working hours that - stemming from the employee's job or position in the employer's hierarchy - directly and factually has the potential to damage the employer's reputation, legitimate economic interest or the intended purpose of the employment relationship.



**Szilvia Fehérvári**, Partner  
**Andersen in Hungary**

Member firm of Andersen Global

[szilvia.fehervari@hu.AndersenLegal.com](mailto:szilvia.fehervari@hu.AndersenLegal.com)

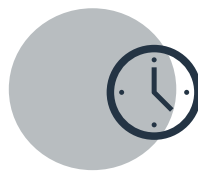
# Italy



## Vacation pay and bonuses

Italian law and collective bargaining agreements do not provide for special additional vacation/leave time during Christmas and New Year's holidays (except for the public holidays provided by law). Very often employees use a portion of their annual leave entitlement in order to enjoy a vacation. Companies may also plan periods of "collective vacation" (i.e. periods during when the company is closed and employees use their annual leave entitlement) although this happens less often at year's end, because of various tasks, such as budgeting, reporting, or inventories.

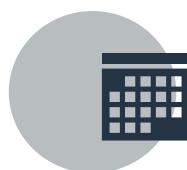
Some companies tend to pay Christmas bonuses or rewards, but they do so voluntarily and as a part of their incentives' policies. Moreover, many collective agreements provide for the annual remuneration is paid in more than the 12 calendar months (more often in 13 or 14 installments) and almost all collective agreements provide that one such extra months' wage be paid in December (this is more or less a heritage of Christmas bonuses paid decades ago, even if they are no longer intended as bonuses today).



## Overtime and working hours

Employees who work on public holidays (e.g. Christmas, St. Stephen's Day or New Year's Day) are entitled to extra compensation. Said compensation is usually regulated by collective agreements, that differentiate between overtime, public holiday work and night work. Usually compensatory days off/rest days are also provided.

Collective agreements also usually regulate overtime work, in the sense that they allow employers to require overtime, without need of obtaining prior consent each time, but only up to a cap. Typically, companies with works councils engage in discussions that lead to vacation, closing and overtime planning, as a way to provide advance notice to employees of their engagement and at the same time ensure that annual leave entitlements be used rather than cumulated. The same planning is done by prudent employers even in the absence of works councils.



## Remote work and flexible schedules

There are no special rules about remote work or flexible schedules at Christmas. Remote working may allow employees to continue working and conciliate work with time with family. However, employers should pay attention to proper planning of vacation and leaves, including as far as remote

workers are concerned, so as to prevent anomalous cumulation of backlog annual leave entitlements. By the same token, employers should bear in mind that Italian law regulates agile work in a quite detailed way, including requiring the conclusion of specific agile work agreements (in addition to the underlying employment agreements) and that for this reason, it is preferable to avoid informal remote work that violates agile work rules, even at Christmas time.



**Uberto Percivalle**, Partner

**Andersen in Italy**

Member firm of Andersen Global

[uberto.percivalle@it.Andersen.com](mailto:uberto.percivalle@it.Andersen.com)



### **Did you know...?**

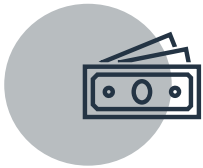
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Extended working hours due to Santa's Christmas Eve operations could breach the 48-hour working week limit due to the extensive global nature of his deliveries? In addition, the urgent nature of Santa's work could result in non-compliance with the rest periods required by the EU Working Time Directive. Finally, Santa's overnight global trip on Christmas Eve could potentially exceed the maximum flight time limits and mandatory rest periods for pilots.

As a unique entity operating globally, it is unclear whether Santa Claus falls under the jurisdiction of EU regulations. The extraterritorial application of these rules to a non-EU resident and operator is legally debatable even if, for time spent working in the EU, this might be the case. All in all, the current EU regulations do not explicitly provide exceptions for operations such as those of Santa Claus and this seems a major shortcoming of EU law that should be addressed as a matter of urgency.

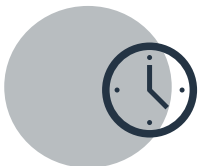
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# Liechtenstein



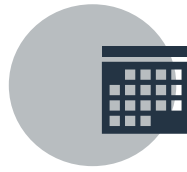
## Vacation pay and bonuses

In Liechtenstein there is no legal obligation to pay a Christmas bonus to employees. However, there is usually a thirteenth monthly salary, which is paid out in December and is intended to make it possible to finance the increased expenditure around Christmas. The collective labor agreements of some sectors declare the thirteenth monthly salary to be binding.



## Overtime and working hours

There are no special regulations for the Christmas holidays compared to other public holidays. The usual rules for overtime and work on public holidays apply (compensation through time off, wage supplements, wage equalization). However, this does not apply to employees in senior management positions, who can be obliged to work on public holidays more easily than normal workers because of their position and their already high salary.



## Remote work and flexible schedules

Up to now, remote work and flexible working hours have had no particular impact on the Christmas holidays in Liechtenstein. At best, some people are tempted to work from home before and after Christmas.



## Did you know...?

In Liechtenstein, it is customary to organize a Christmas dinner with the company at the end of November or in early December. As is the case in other countries, Liechtenstein employees need to behave skillfully and avoid all kinds of pitfalls:

- You don't turn up.
- You drink too much alcohol.
- You flirt too much.
- You dress inappropriately.
- You talk too much.



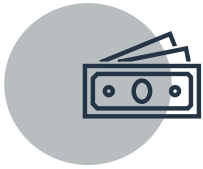
**Rainer Lampert, Manager**

**NSF**

Collaborating firm of Andersen Global

[rainer.lampert@nsf.li](mailto:rainer.lampert@nsf.li)

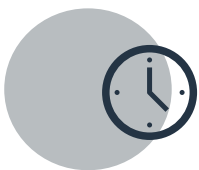
# Lithuania



## Vacation pay and bonuses

Vacation pay is based on workdays, not calendar days. Because holidays are not considered workdays, they are excluded from vacation time and are not compensated. For example, if employees take paid vacation from December 25 to December 31, 2023, they are considered to have taken three days off and the employer is required to compensate them for those days.

As for holiday bonuses, an employer is not required to pay them. However, in cases where an employer chooses to distribute bonuses, they must be considered a variable part of salary and therefore subject to tax.



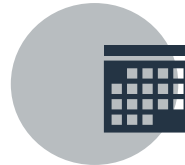
## Overtime and working hours

In general, working on public holidays is prohibited except when it is impossible to halt the process due to technical production conditions, serving the residents is necessary, or urgent repair and loading is required.

As to the rates that apply for working on public holidays, according to the Lithuanian

Labor Code, employees who work on public holidays must receive no less than double their regular pay rate.

Similarly, if an employee works overtime during a public holiday, their pay rate increases by 2.5 times.



## Remote work and flexible schedules

It has become increasingly common in Lithuania to work remotely and flexibly, not only during the holiday season. These changes in employment have also prompted revisions to the Lithuanian Labor Code, whereby employers can agree to switch to remote work. Under certain circumstances, unless remote work is impossible due to technical or organizational constraints, an employer is obligated to allow remote work upon a request by an employee.

Circumstances in which an employer must allow remote work include (i) an employee who is pregnant, has recently given birth, or is breastfeeding, (ii) an employee who is caring for a child under the age of eight, (iii) an employee who is a single parent raising a child under the age of fourteen, (iv) an employee who is caring for a disabled child under the age of eighteen, (v) an employee who is caring for a sick family member, or (vi) an employee whose own health requires that he or she work remotely. Therefore, the option to work remotely has been modified to serve a social function, making it easier for parents.





## Did you know...?

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While the rest of the world is enjoying festive and cozy cities and Christmas markets, a kind of tradition has developed in Lithuania, where cities and towns compete for the unofficial title of the most beautiful and original Christmas tree. The residents of Lithuania's two largest cities – Vilnius and Kaunas – are particularly competitive in this unofficial competition. Last year, the debate became so heated that one resident set the city's Christmas tree on fire. Fortunately, the municipality was forgiving and withdrew a claim for compensation.

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**Vilius Maciulaitis**, Partner

**ILAW LEXTAL**

Collaborating Firm of Andersen Global

[vilius.maciulaitis@ilaw.legal](mailto:vilius.maciulaitis@ilaw.legal)

# Macedonia



## Vacation pay and bonuses

The Labor Law in North Macedonia does not provide obligatory rules for paid leave during Christmas, except for the days that are proclaimed as national holidays. It is employers internal policy to decide whether they will give more vacation paid days to the employees during Christmas.



## Overtime and working hours

Work during holidays is permitted if production is a continuous process or if the nature of the work requires it. Employees are entitled to an addition to the salary of 50% of the agreed daily wage for working on public holidays.



## Remote work and flexible schedules

Macedonia does not have obligatory rules according to the law for remote work or flexible vacation schedules. In most cases,

it is the employers who decide whether their employees can work from home during the holidays and whether they offer such work.



## Did you know...?

Secret Santa is a Christmas tradition in many workplaces. Employees randomly draw names to determine who they will be Secret Santa for. Each person then buys a gift and discreetly places it in a designated area within the company, along with a note bearing the recipient's name. When the time comes to open the gifts, each recipient tries to guess who their Secret Santa was. This festive activity is a holiday favorite, with the guessing game often being just as enjoyable as receiving the gifts themselves.



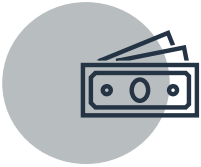
**Svetlana Neceva**, Senior Associate

**Pepeljugoski Law Office**

Collaborating firm of Andersen Global

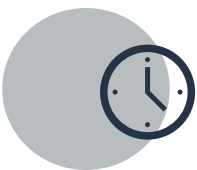
sneceva@pepeljugoski.com.mk

# Malta



## Vacation pay and bonuses

Temporary workers in Malta are entitled to the equivalent of leave in hours of 4 weeks and 4 days based on a 40-hour working week and 8-hour working day. In the case of whole-time employees, when public holidays fall on a weekly day of rest to which such employee is entitled, such employee shall be entitled to an additional day of vacation leave during the calendar year when such public holiday so falls. While companies may opt to add further leave entitlements, the law itself does not provide for the entitlement of extra paid Christmas leave. In this sense, temporary employment is regulated by the same laws applicable to whole-time employment.

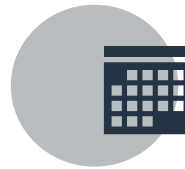


## Overtime and working hours

Most sectors have their minimum overtime rates regulated by specific Wage Regulation Orders (WROs) which regulate their activity of work. Overtime rates and conditions may otherwise be agreed upon, in separate employment contracts, as far as such are more beneficiary than those stipulated in the law.

Individuals working in catering and hospitality, for instance, may have to work extra hours during the festive period if they consent in writing to do so. Employers in key industries may enforce a stop-leave directive on their employees. Such a decision would need to be previously agreed to by the employees, and would further be subject to a number of conditions as stipulated in the employment contract itself.

The overtime payment rates for casual workers during the Christmas period is the same as the general overtime payment rate for normal whole-time workers.



## Remote work and flexible schedules

Remote working and flexible schedules during the holiday season ensure a better work-life balance and higher productivity. Having said that however, having many employees working from home makes the office quieter, impacting the Christmas spirit at work.

It is also noteworthy that many key employees during the festive period do not have the opportunity to work from home and/or flexible schedules. While employees working within the public transport sector, for example, have time off on Christmas Day and New Year's Day to spend time with their loved ones, festive workers might not get such benefits at all.

Flexible schedules and remote working makes it easier for employees to distribute

work accordingly while savoring the Christmas spirit, without the additional stress brought about by commuting, etc.



### **Did you know...?**

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In Malta, while there are no specific laws governing company-sponsored holiday events, the overarching Health and Safety law plays a crucial role. This law essentially holds employers accountable for any injuries that occur in the workplace or during work-related events. Despite the lack of specific legal rules for holiday events, many companies establish their own policies to ensure safety and prevent injuries during such occasions. Common practices include conducting risk assessments by employers and Health & Safety Officers before selecting a venue, and providing staff with relevant guidelines and precautions.

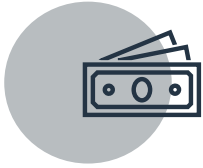
Although these procedures are not explicitly regulated by law, nor are there any standard legal recommendations for them, the existing Health and Safety law mandates that employers take all necessary precautions, placing the liability for employee injuries during work events squarely on them.



**Dr Luana Cuschieri, Senior Associate**  
**Chetcuti Cauchi Advocates**

Collaborating firm of Andersen Global  
[luana.cuschieri@ccmalta.com](mailto:luana.cuschieri@ccmalta.com)

# Norway

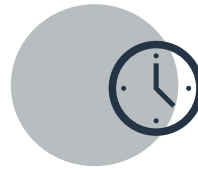


## Vacation pay and bonuses

Employees in Norway are not entitled to extra paid Christmas leave. Neither is there a requirement for a Christmas bonus.

If employees want to have holiday during Christmas time, they will have to use of the number of holidays they are entitled to every year. Although some employers grant extra paid leave during Christmas to their employees as a benefit. The normal number of paid holidays in Norway is a total of 4 weeks and 1 day. However, it is quite common to offer a total of 5 weeks of paid holiday per year.

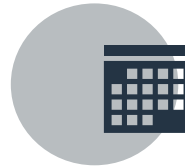
In Norway most people celebrate Christmas on Christmas Eve, 24th December. Neither Christmas Eve nor New Year's Eve are a public holiday in Norway. However, it is not uncommon that employees have Christmas Eve and New Year's Eve off as a benefit – without having to use the yearly agreed holidays.



## Overtime and working hours

In Norway there is no statutory right to a supplement for work on Sundays or public holidays. Overtime work is compensated according to the usual rules on overtime in the Working Environment Act. Salary is paid in accordance with the ordinary salary according to the employee's employment contract. There are no statutory supplements for work on New Year's Eve.

In the event the employer is bound by a collective agreement, there are often particular rules on payment for work on holidays.



## Remote work and flexible schedules

In Norway many people have cabins in the mountains which they go to during the holidays, and therefore it is rather common that employees are working from their "cabin office".



## Did you know...?

In Norway, Christmas is a time for social gatherings among employees, with Christmas parties being a highlight.

However, for some, these parties can have serious implications for their employment. Legally, a Christmas party with colleagues is considered a work-related social event, and employers have the right to expect appropriate behavior from their employees.

The employer's response to any incidents at the Christmas party will vary based on the severity of the matter and must be evaluated on a case-by-case basis. In some instances, a warning may be sufficient, but more serious incidents could jeopardize the employment relationship.

It is important for employers to understand that the amount of alcohol served can influence what behavior is deemed acceptable. Generally, the threshold for acceptable behavior is higher when a significant amount of alcohol is involved compared to events where only a moderate amount is served. It is therefore wise to have an alcohol policy in place for social gatherings for employees.



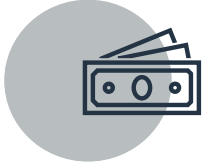
**Kristine Slotnæs**, Partner

**Brækhus Advokatfirma DA**

Collaborating firm of Andersen Global

[slotnaes@braekhus.no](mailto:slotnaes@braekhus.no)

# Poland

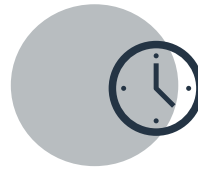


## Vacation pay and bonuses

In Poland, employees often use a portion of their annual leave during the holiday season, which includes the days leading up to Christmas, the period between Christmas and New Year, and the Epiphany holiday on January 6. While some companies may offer additional leave or benefits during the Christmas period, this is not a legal requirement.

Employees who work on holidays are entitled to a compensatory day off within the same pay period. If this isn't possible, they are entitled to 100 percent extra pay for hours worked on public holidays, according to the Polish Labor Code.

There is no legal obligation for employers in Poland to pay a special Christmas bonus. Such bonuses depend on agreements between employers and employees, which may be stipulated in employment contracts or in the company's remuneration policy. Christmas bonuses are more common in companies with collective agreements or specific internal regulations. They may result from trade union negotiations or be initiated by employers as a form of appreciation or bonus for their employees.



## Overtime and working hours

In Poland, holidays and Sundays are usually considered non-working days. Employees who work on these days (e.g. Christmas or Boxing Day) are entitled to compensation. Typically, this takes the form of an additional day off in exchange for working on a holiday.

Employees belonging to non-Roman Catholic faiths have the right to request time off from their employer to observe their respective religious holidays.

With regard to overtime pay, work performed on Sundays and holidays is subject to a 100 percent premium. Polish labor law also imposes limits on the maximum number of overtime hours that employees may work, including on public holidays. The annual overtime limit is generally set at 150 hours, although there are certain exceptions, particularly under collective agreements or working regulations in certain sectors. Employers are required to keep accurate records of all overtime, including overtime worked on holidays.



## Remote work and flexible schedules

During the holiday season, remote work allows employees to continue working while spending time with family or traveling, reducing the need to take extended time off. Flexible schedules can make it easier to

balance work with holiday preparations or celebrations.

The holidays are traditionally a time for office parties and team-building activities. Employers should keep remote workers in mind - if they cannot or do not want to come to a holiday party, it is worthwhile to prepare something special for them.



### **Did you know...?**

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In 2016, the Polish Supreme Court made a landmark decision in defense of carp, a fish traditionally eaten in Poland at Christmas Eve dinner. The court ruled that "the natural habitat of fish is an aquatic environment, and therefore it should be the norm to transport, store and handle fish in an environment that provides them with proper living conditions, allowing them to exist in accordance with their species needs." The ruling was historically significant. It was a unique case in Europe in which the highest judicial body stood up for the rights of fish.



**Magdalena Patryas, Partner**

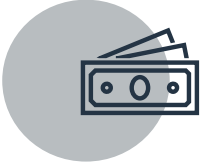
**Andersen in Poland**

Member firm of Andersen Global

[magdalena.patryas@pl.andersen.com](mailto:magdalen.patryas@pl.andersen.com)



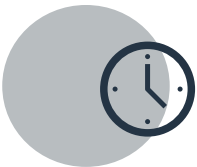
# Portugal



## Vacation pay and bonuses

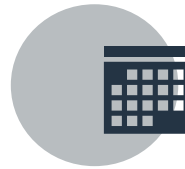
By law, all employees are entitled to a Christmas bonus equal to one month's salary, which must be paid by 15th December of each year.

However, the Christmas allowance must be proportional to the length of service provided in the corresponding year, whether it is the year the employee was hired, the year the contract was terminated or if the employment contract was suspended due to a fact concerning the employee.



## Overtime and working hours

There is no specific regulation in Portuguese law for overtime work during the festive season. However, employees who necessarily have to work on the holiday, in this case December 25, are entitled to an increase on their hourly wage of 50 percent for each hour or fraction thereof.



## Remote work and flexible schedules

Remote work can be especially beneficial for employees during the festive season, particularly for employees who work outside the area of their habitual residence or outside the area of residence of their family members.

When teleworking is possible, employees will be able to adapt their work regime so that they can be close to their families, who live outside their area of work, without having to take time off for this purpose.

Should it be necessary to take vacations during the festive season, the employer is obliged to apportion the most requested days, whenever possible, alternately benefiting employees according to the periods taken in the previous two years.

It is therefore common practice for companies to allocate New Year's vacations to employees who work on Christmas days, and vice versa.



## Did you know...?

More and more companies are embracing the tradition of hosting Christmas parties for their employees. These celebrations vary from simple in-office gatherings to elaborate company-wide dinners, all in the spirit of the festive season and to foster a sense of camaraderie among team members.

A 'Secret Santa' gift exchange has become an increasingly favored activity within these celebrations. Since these events often occur during the workweek, some thoughtful employers offer a 'grace period' the next morning, allowing their employees to start their workday a little later than usual as a gesture of goodwill.

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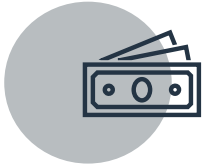
**Jose Mota Soares**, Partner

**Andersen in Portugal**

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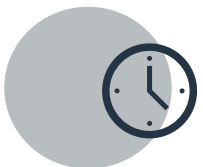
[jose.soares@pt.Andersen.com](mailto:jose.soares@pt.Andersen.com)

# Slovakia



## Vacation pay and bonuses

In Slovakia we do not have special legal regulation about the vacation and bonuses as an extra pay during Christmas period. This type of extra payment can be agreed in employment contract or (more commonly) in the collective agreement. As is the case for other public holidays, also on public holidays during Christmas period, employees are generally entitled to time off with the right to the compensatory payment equal to 100 percent of their average earnings. If the employees must work on a holiday (which is only possible in the case of statutory exceptions), they are entitled, in addition to their wages, to wage premium for working on public holidays or time off with the right to the compensatory payment equal to 100 percent of their average earnings.



## Overtime and working hours

During holidays, including Christmas and New Year's, work and overtime are restricted by law and may only be performed under certain conditions. For example, an employee

may be required to work on a holiday if the job involves round-the-clock operation, or in cases such as building security, repair work, etc. However, with the employee's consent, work may be performed on these days even if the legal requirements for mandatory work are not met.

Retail workers involved in the sale of goods are generally exempt from consenting to or being required to work on these holidays, with certain legal exceptions. Such employees have the right to refrain from work during these periods and are entitled to be paid.



## Remote work and flexible schedules

Where the nature of their work allows, employees often seek arrangements with their employer to work remotely during the holiday season. Many employers offer remote work as a benefit to their employees, and not just during the holiday period. Flexible working time arrangements are also a common practice, but these are not compulsory by law, so it is up to the agreement of the employee and the employer.



## Did you know...?

The company Christmas party can also be used to steal your own resignation letter.

If you steal during the Christmas season, you will not get any presents? The subject of the court dispute was the employee's claim for payment of wages and claims arising from the employment relationship. The only issue with this case was that there was no employment relationship for a long time. The employee delivered his notice of termination to the employer, but after some time he changed his mind and used the holiday season before Christmas to sneak into his former employer's premises like the Grinch and steal his own notice of termination, at a time when all the employees were having fun at company's Christmas dinner.

After more than half a year, the employee claimed that he had not given any notice of termination and delivered to his (former) employer a notice on termination of sick leave termination and requested leave from the employer. When the employer replied that the employment relationship had ended, the employee filed an action for payment of claims arising from the employment relationship. Understandably, the employee's claim was rejected. What is the lesson of this case? Lying will always be punished, even more if it is at Christmas time.



**JUDr. Vladimír Grác**, Partner

**CLS Čavojský & Partners**

Collaborating firm of Andersen Global

[grac@clscp.sk](mailto:grac@clscp.sk)

# Slovenia



## Vacation pay and bonuses

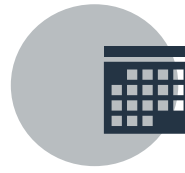
In Slovenia, the law does not provide for employees to be entitled to additional days of paid or unpaid leave during the Christmas holidays. If the working process allows, the employees can request to take their regular annual leave.



## Overtime and working hours

Employees working on a public holiday are entitled to an allowance. The allowance is set in the collective agreement and usually amounts to 100 percent.

As interesting, we can point out the collective agreement for trade activities, which even prohibits the assignment of workers in trade activity to work on 25th December, 26th December, 1st January and 2nd January (exceptions are foreseen).



## Remote work and flexible schedules

Employees are more likely to work from home during the holidays, and at the end of the year there is also an increase in the use of annual leave or in the use of peak hours.



## Did you know...?

Although it is not compulsory by law, in the private sector employers usually pay Christmas bonus or performance bonuses to employees at the end of the year. The amount varies depending on the success of each employer's business. In order for the Christmas bonus to be tax-advantaged (no income tax), the following conditions must be met:

- the payment must be a reward for the company's business performance,
- the payment must be linked to the business performance of the company, or possibly the group or a component thereof, and not to the individual performance of the person in question,

- the entitlement to the payment must be laid down in the employer's internal rules,
  - can be paid tax-free up to a maximum of 100% of the average monthly salary of employees in Slovenia (about EUR 2,100).
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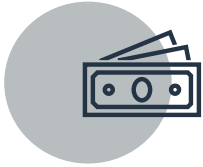
**Maja Skorupan**, Senior Associate

**Law Firm Senica & Partners, Ltd.**

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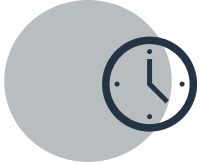
Maja.Skorupan@senica.si

# Spain



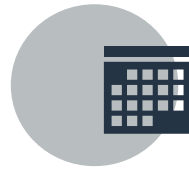
## Vacation pay and bonuses

Employees are entitled in Spain to the corresponding paid vacations that could be distributed along the year and part of them are commonly enjoyed at Christmas. They are also entitled to an extra payment in Christmas, in the event that this amount is not prorated during the year.



## Overtime and working hours

In Spain, there are several mechanisms in place to manage the possible increased workload during the holiday season. These include the irregular distribution of working hours, temporary hiring of employees, and authorizing overtime (that should be compensated to the employees either paid or with resting time). However, it is important to note that these mechanisms are not exclusive to the Christmas period. They can be utilized at any time of the year, provided their use is justified and the legal requirements are fulfilled in each case.



## Remote work and flexible schedules

In recent years it has become common for many employees to work remotely during holiday periods such as Christmas in order to be closer to their families, but there is not a specific provision for this. It is also common to work only half a day on Christmas Eve and New Year's Eve.



## Did you know...?

Employees' behavior during company Christmas dinners could have serious consequences. In a noteworthy case, the Supreme Court of Spain (judgment no. 494/2022, dated May 31, 2022) ruled that the disciplinary dismissal of an employee was fair. This decision came after the employee insulted two co-workers and assaulted one of them at the end of a Christmas dinner. The Court concluded that even though these actions occurred outside regular working hours, they significantly impacted the work environment and constituted a violation of labor law.

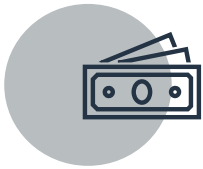


**Clara Marín Hernández**, Director  
Andersen in Spain

Member firm of Andersen Global

[clara.marinhernandez@es.andersen.com](mailto:clara.marinhernandez@es.andersen.com)

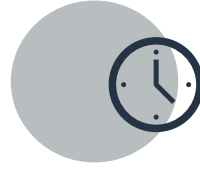
# Sweden



## Vacation pay and bonuses

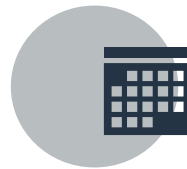
In Sweden, employees are not entitled to extra paid Christmas leave, in addition to any ordinary holiday pay. Employees' ordinary holiday pay is calculated in different ways depending on if their employer is bound by a collective bargaining agreement or not.

If the employer is bound by a collective bargaining agreement, the employees' holiday pay is calculated as 5.4 percent of the monthly salary per day and additionally 0,5 percent per day based on the accumulated variable pay paid out during the accrual year. If not, the holiday pay is usually calculated as 12 percent of the total salary paid in the previous earning year (divided by the number of vacation days to obtain the holiday pay per day).



## Overtime and working hours

In Sweden, most employees are entitled to compensation for working inconvenient hours. This applies for employees working under a collective bargaining agreement where the compensation is regulated. The allowance is typically paid out for working late hours, on weekends and on public holidays (applicable for the festive season). For employers not bound by a collective bargaining agreement there are no mandatory requirement to pay employees any additional compensation for work that is performed during unsocial hours, on weekends or during public holidays.



## Remote work and flexible schedules

During the festive season it can be noted that more employees are working remotely compared to the rest of the year. Since most employees are taking time off from work during the festive season, there are usually fewer meetings, a decline in workload and a smaller demand of physical interaction, making it natural for those on duty, to work remotely.





## Did you know...?

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Employers wanting to give their employees holiday gifts for Christmas, have tax-regulations to consider. During the corona-pandemic, the allowance for an employer, without being liable to pay tax for the holiday gift, was temporarily SEK 2.000 (approximately EUR 175) per employee. Now, the allowance is reverted to SEK 500 (approximately EUR 43.70).

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**Johan Karlman**, Partner

**Hellström Advokatbyrå**

Collaborating firm of Andersen Global

[Johan.Karlman@hellstromlaw.com](mailto:Johan.Karlman@hellstromlaw.com)



**Natalie Stjernström**, Senior Associate

**Hellström Advokatbyrå**

Collaborating firm of Andersen Global

[natalie.stjernstrom@hellstromlaw.com](mailto:natalie.stjernstrom@hellstromlaw.com)

# Switzerland



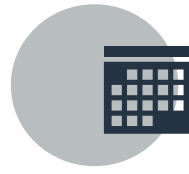
## Vacation pay and bonuses

Employees are not legally entitled to additional paid Christmas leave. However, some employers may offer it as part of an incentive compensation package. In addition, depending on the employer and the collective labor agreements, employees may receive a thirteenth month's salary in December, which correspond to one month's salary. However, it is possible that employees receive only part of the thirteenth month's salary in December, as it is also possible to pay it monthly, twice a year or in November. This may vary depending on the collective agreement or the employer.



## Overtime and working hours

In Switzerland there are no special overtime rules that apply during the holiday season. Normal overtime rules apply and work on public holidays is considered and treated as work on Sundays. This means that employees are paid a 50 percent premium.



## Remote work and flexible schedules

Working from home during the holidays can enhance an employee's work-life balance by providing flexibility and enabling them to schedule their day better. This is particularly vital for employees with children who are usually home for two weeks during their school holiday period, enabling parents to spend more time with them.



## Did you know...?

When a company hosts a company holiday event, it must ensure compliance with working time and contract regulations. The employer has a duty of care to its employees, so the company should follow employment rules to ensure fair treatment of employees and make participation voluntary to avoid pressure. This means that outside of working hours, the employer cannot require the employee to attend a company event. Adequate insurance coverage is also essential to address potential liability issues that may arise in the event of an accident or incident.

In addition, the employer should also ensure responsible use of alcohol at the event and prioritize road safety by, for example, arranging for a taxi ride home or renting hotel rooms.

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**Donatella Cicognani, Partner**  
**Andersen in Switzerland**

Member firm of Andersen Global

[donatella.cicognani@ch.andersen.com](mailto:donatella.cicognani@ch.andersen.com)



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