

INTERNATIONAL LABOUR LAW NETWORK NEWSLETTER

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Top ILLN News

Paid holidays and other paid leave in practice in selected European countries

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Dear Reader,

In the October 2025 edition of ILLN Newsletter, we would like to invite you to another fascinating journey across Europe. This time our topic is: paid holiday and other paid leaves.

There are some countries where the Queen's Birthday is a bank holiday, in others they celebrate Independence. Even though each country has its own distinct laws and regulations governing employees' annual leave entitlements, there are both similarities and significant differences.

This knowledge is valuable for both the employer and for the employee as these rights vary from country to country. For example, in Poland, there is an option to take a leave at request (Urlop na żądanie). The Polish Labour Code allows for taking up to 4 days of "leave at request" (urlop na żądanie) per year, within the annual leave limits. It means that an employee has the right to request a day off without prior notice (the employer should be notified on the same day at the latest). And it works in practice.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

AUSTRIA

Legal Basis and Framework

The main legal source on annual paid vacation is the Vacation Act ("UrlG"), beside industry-specific special regulations such as for construction workers ("BUAG").

These vacation entitlements are designed as a minimum standard, whereby more favourable regulations are certainly permitted through collective bargaining agreements or employment contracts. The European legal framework guarantees an annual holiday entitlement of four weeks, which Austria significantly exceeds with five or six weeks.

Description of Paid Holiday Entitlement and Conditions in Case of Employment Contracts

- Every employee is entitled to five weeks of paid vacation, i.e. 25 business days (in case of a 5-day work week) or 30 business days (in case of a 6-day work week) per working year, commencing with the employee's individual entry date.
- After 25 uninterrupted years of service with the same employer annual vacation entitlement increases to six weeks (30 business days/36 working days).
- The vacation entitlement arises upon commencement of employment, although the full entitlement is only granted after six months

of uninterrupted service, and is not reduced by sick leave.

- Limitation period: Annual vacation entitlements expire two years after the end of its year of origin, i.e. after 3 years (but see further below item 5).

Basically, an agreement between the employer and the employee is required for the determination of the holiday entitlement, taking into account both the requirements of the business and the employee's opportunities for recreation. A unilateral order for holiday by the employer is generally not permitted. Company vacation requires employees' consent and must not exceed about 2 weeks per year.

Vacation pay is based on the principle of loss of earnings: the employee receives the pay they would have earned if they had worked during the holiday period. Upon termination of the employment relationship, compensation is payable for unused – and not yet lapsed – holiday entitlement.

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Description of Paid Holiday Entitlement and Conditions in Case of Other Legal Basis of Engagement than Employment Contracts

In the case of forms of engagement other than genuine employment contracts, there are generally no statutory holiday entitlements. Self-independent contractors, freelancers etc have no statutory entitlement to paid leave under the UrlG, unless this has been expressly agreed in the contract, as they are not considered employees under labour law.

Other than Paid Holiday Paid Leave Financed by Employer

- Public holidays: Public holidays stated in the Work Rest Act are mandatory days off without reduction in remuneration (i.e. about 13 days per year, unless coinciding with a weekend).
- Occasionally, employers voluntarily grant a sixth paid vacation week per year already during the first 25 years of service (e.g. to follow its international group wide standard across various countries or attract external hires). Such merely contractual entitlements do not necessarily follow the above statutory rules of UrlG. E.g. it can be stipulated that these contractual entitlements must not be transferred into the next vacation year (and/or are deemed as primarily consumed before statutory entitlements).
- Several collective bargaining agreements specify certain days as paid leave, as 24 December and/or 31 December, one or more days, such as for one's wedding, birth of one's own child (for male employees), relocation, anniversary/jubilee of service, funerals of close relatives etc.
- For important personal matters, there is the option of paid leave "for a relatively short

period" (court appearances as a witness, dates at authorities within office hours, unexpected traffic jam/cancellation in public transport etc).

- Paid care leave up to one weekly working time per year (for care of close relatives or children); additional one weekly working time per year for children under 12 years
- Special vacation entitlements for disabled employees according to several collective bargaining agreements or plant agreements (e.g. +3 days per year)
- "paid job search days": If the employee is given notice of termination by the employer, at least one-fifth of the weekly working time must be granted per each week on request by the employee during the notice period.

Some Problems or Challenges with Paid Leave

→ A younger key problem is the limitation period for holiday: According to ECJ case law, a limitation period is only permissible if the employee actually had the opportunity to take the holidays. This leads to information and notification obligations on the part of the employer, the violation of which can suspend the limitation period. Employers are therefore well advised to actively encourage their employees by a warning system to take their holiday entitlement in order to avoid subsequent claims or accumulated holiday leave.



→ Part-time employment and changes in working hours pose particular challenges: According to ECJ case law, a reduction in working hours must not lead to a reduction in holiday entitlements already acquired. The Austrian holiday system addresses this problem by specifying holidays in working days, regardless of the extent of employment. (Example: 20 hours per week regularly spent on 5 days per week lead to 25 vacation days per year; 20 hours per week regularly spent on 4 days per week lead respectively to 20 vacation days per year, since it equals 5 weeks).

→ Practical difficulties also arise when putting on garden leave: According to case law, employees are not obliged to use up their remaining holiday entitlement during a garden leave. The employer cannot force an employee to use up his/her holiday entitlement. Exemptions to a case-by-case basis may apply in significant disparity of the length of the notice period/the duration of the garden leave and the amount of open holidays, considering also the season.

→ Changeover of the vacation year from working year to calendar year: requires permission by collective bargaining agreement, plant agreement or (in plants without an works council) employment contract; may cause extra cost due to favourable pro rata provisions.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

BELGIUM

This contribution provides an overview of the legal framework and practical implementation of annual leave in Belgium. It outlines the rights and obligations of workers and employers, explains how leave entitlements and holiday pay are calculated, and addresses specific scenarios such as first-time employment, illness during leave, and contract termination. It also covers other types of paid leave and the rules governing leave scheduling.

Legal Framework

Annual leave in Belgium is governed by:

- The Act of 28 June 1971 on annual leave for salaried workers.
- The Royal Decree of 30 March 1967, which outlines the implementation rules.
- Collective labour agreements (CLAs) and company work regulations, which may grant additional leave days known as extra-legal leave.

Calculating Leave Entitlement

Belgium applies a **deferred entitlement system**: leave in the current year is based on work performed in the previous calendar year.

- A full-time worker who worked the entire previous year is entitled to **4 weeks of statutory leave**.
- If the previous year was only partially worked, the number of leave days is **proportional**.

Example:

- A white-collar worker who worked 6 months in 2024 is entitled to 2 weeks of leave in 2025.
- A blue-collar worker who worked 117 days (half of 234 days) is also entitled to 2 weeks.

Certain absences (e.g. illness, maternity leave) are assimilated to actual work for the purpose of calculating leave.

Systems for First-Time Employees

New entrants to the labour market who haven't yet accrued full leave rights may benefit from two specific systems:

Youth Leave (via the National Employment Office – "ONEM"/"RVA")

- For workers under 25 years old who have completed their studies.

BELGIUM



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- Conditions: must have worked at least one month after graduation.
- Entitlement: up to 4 weeks of leave.
- Payment: allowance paid by ONEM/RVA, based on the gross salary of the month preceding the leave.

European Leave (Supplementary Leave)

- Available to any salaried worker who hasn't accrued full leave rights.
- Allows the worker to take advance leave during their first year of employment.
- Payment: covered by the employer, who may recover part of the cost through a deduction from the double holiday pay the following year.

Holiday Pay (Pécule de vacances)

What Is "Holiday Pay"?

Holiday pay is the specific remuneration linked to annual leave. It compensates for lost income during time off and includes:

- Single holiday pay: regular salary paid during leave days.
- Double holiday pay: an annual bonus paid once a year, typically in May or June.

White-collar workers

- Single holiday pay is paid during the leave period.
- Double holiday pay equals approximately 92% of one month's gross salary.
- Both are paid directly by the employer.

Blue-collar workers

- Holiday pay (single + supplementary) is paid in one lump sum by the Annual Holiday Fund.
- This fund is financed by employer contributions to the National Social Security Office (ONSS).

- Blue-collar workers do not receive regular wages during leave but are compensated through this payment.

Extra-legal Leave

Employers may grant **additional leave days** beyond statutory entitlements:

- Defined in company regulations or CLAs.
- Examples: seniority leave, company closure days, extra rest days.
- These days are usually paid like statutory leave, unless otherwise specified.

Other Types of Paid Leave

In addition to annual leave, Belgian law and CLAs provide for various paid leave types:

- Short-term leave ("petit chômage"/"klein verlet"): for personal or family events (marriage, death, birth, court appearance).
- Emergency leave: for exceptional or urgent personal circumstances.
- RTT (Reduction of Working Time): additional rest days negotiated at sector or company level.
- Force majeure leave: for serious illness or accidents affecting close relatives.

These leave types are generally paid by the employer and do not reduce statutory leave entitlement.



Illness During Leave

Since **1 January 2024**, new rules apply:

- If a worker falls ill during scheduled leave, they may reschedule the affected days.
- A medical certificate must be provided from the first day of illness.
- The leave days are not considered taken and can be used later.

The worker may request to take the rescheduled leave immediately after the sick period, but the employer is not obliged to approve this request.

Additionally, the worker retains the right to take unused leave within 24 months following the end of the leave year.

End of Contract and Holiday Pay of Departure

When a contract ends, the worker receives holiday pay of departure, which includes:

1. Unused leave days for the current year.
2. Double holiday pay, if not yet paid.
3. Advance holiday pay for the following year, based on work already performed.

Example: Dismissal on 1 May

→ Context:

- Full-time worker dismissed on 1 May.
- Already took 10 days of leave.
- Entitled to 20 days for the current year.

→ Calculation:

- Remaining 10 days → single holiday pay to be paid.
- Double holiday pay → paid if not yet received.
- Advance pay for next year → based on 4 months worked in 2025 → approx. 6–7 days of leave in 2026 → corresponding holiday pay.

This payment is subject to social security contributions and income tax, like regular wages.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

FRANCE

Legal Basis and Regulatory Framework under French Law

In France, the right to paid leave was introduced in 1936, initially granting employees 2 weeks of paid holiday. A third week was added in 1956, followed by a fourth in 1965. Since 1982, every employee is entitled to 5 weeks of paid leave.

The legal framework for paid leave in France is set out in Articles L.3141-1 and following of the French Labour Code. These provisions are of **public order**: it is prohibited to deprive an employee of their paid leave rights or to make them less favourable.

These legal provisions define the rules relating to:

- The acquisition of paid leave ;
- Periods considered equivalent to actual working time for the purpose of accruing leave (e.g. maternity leave, paternity leave, work-related accidents...);
- The period during which leave is taken and the determination of the order of departures (Articles L. 3141-13 to L. 3141-17) ;
- The deferral of untaken leave ;
- The calculation of paid leave compensation (Articles L. 3141-22 and following).

These rules apply to all employees, regardless of the type of employment contract or seniority, unless more favourable provisions are provided by a collective agreement or company-level agreement.

Description of Paid Holiday Entitlement and Conditions in Case of Employment Contracts

- In France, all employees under an employment contract are entitled to **2.5 working days of paid leave per month of actual work**, equating to **30 working days (5 weeks)** for a full year of work (Article L. 3141-3 of the Labour Code).
- The following are considered equivalent to actual working time for the purpose of accruing leave: paid leave itself, maternity/paternity leave, workplace accidents, and—since the 2024 reform—certain periods of sick leave (Articles L. 3141-5 and following).
- Employees can take their leave as soon as they have accrued entitlement, unless a collective agreement stipulates a reference period (often from June 1st to May 31st). The employer determines the order of leave departures, taking into account the employee's family situation, seniority, and any work carried out for other employers (Article L. 3141-16).

FRANCE



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- Leave compensation is ensured through **paid leave indemnity**, calculated using the more favourable of the following two methods:
 - 10% of the gross remuneration received during the reference period,
 - or the maintenance of salary (Article L. 3141-24).
- For employees under a **"forfait jours"** (a flat-rate agreement based on days worked per year), the law provides for **additional rest days**, depending on the number of days stipulated in the agreement.

In the event of **termination of the employment contract**, any untaken leave gives rise to a **compensatory allowance**.

Description of Paid Holiday Entitlement and Conditions in Case of Other Legal Basis of Engagement than Employment Contracts

Legal rules may be supplemented or improved by:

- **Collective agreements** at industry or company level, which may provide additional days off (seniority leave, enhanced split leave days, etc.) or adjust the leave-taking period;
- **Company practices** or **unilateral commitments by the employer**, which may also grant extra rights, provided they are consistent, general, and fixed.

Other than Paid Holiday Paid Leave Financed by Employer

The Labour Code provides for paid absences (often referred to as "leave for family events"), which are distinct from annual paid leave and do not reduce the employee's entitlement to regular paid leave. The days concerned are counted as actual working time for the purpose of calculating paid leave entitlement.

Among the common situations (non-exhaustive list – Article L3142-1 of the Labour Code):

- Marriage or civil union: 4 working days;
- Birth or adoption of a child: 3 working days (in addition to maternity/paternity leave);
- Death of a child, spouse, parent, or close relative: duration varies depending on the relationship;
- Announcement of a child's disability or serious illness: 5 days.

The employee must inform the employer and provide supporting documents within a reasonable time. These leave entitlements are added to legal paid leave and do not replace it. Collective agreements may provide more favourable leave duration.

Issues and Challenges with Paid Leave in France

The main challenge has been the non-compliance of French law with European law, particularly regarding the accrual of paid leave during periods of illness.

In the Dominguez ruling (CJEU, 24 January 2012, Case C-282/10), the Court of Justice of the European Union required that Member States guarantee the right to paid leave even for workers unable to work due to illness. This led France to revise its legislation, despite initial resistance in domestic law.



Thus, in two cases dated 13 September 2023, the French Court of Cassation aligned with EU law by ruling that absences due to illness must now be considered when calculating entitlement to paid leave.

Following this, Law n°2024-364 of 22 April 2024 amended French law. Employees on sick leave now accrue paid leave under certain conditions, with retroactive effect.

These legal changes have required employers to adjust their practices to comply with the new rules. More recently, French law saw another jurisprudential shift (Cass. soc., 10 September 2025, no. 23-22.732). The French Supreme Court ruled that an employee who falls ill during their paid leave is entitled to postpone that leave. This decision, unprecedented in France, aligns with the position of the CJEU (Case C-609/17, 19 November 2019).

For now, no legislative changes are planned on this specific point, but employers must already comply with this ruling, pending a likely legislative update.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

GERMANY

Legal Basis and Framework

According to the Federal Leave Act, every employee is entitled to paid recreational leave (holidays) in each calendar year. The statutory leave entitlement is at least 24 working days per year for a 6-day working week, which corresponds to 20 working days for a 5-day working week. Working days are all calendar days that are not Sundays or public holidays.

The full leave entitlement is acquired for the first time after six months of employment. Employees are entitled to one twelfth of their annual leave entitlement for each full month of employment for periods of a calendar year for which they do not acquire full leave entitlement in that calendar year due to not having completed the waiting period, if they leave the employment relationship before completing the waiting period or if they leave the employment relationship in the first half of a calendar year after completing the waiting period.

The entitlement to leave does not apply if the employee has already been granted leave for the current calendar year by a previous employer. Upon termination of the employment relationship, the employer is obliged to provide the employee with a certificate detailing the leave granted or compensated in the current calendar year.

When determining the timing of holiday, the employee's leave requests must be taken into

account unless urgent operational requirements or the leave requests of other employees, which take precedence from a social perspective, prevent this. Leave must be granted if the employee requests it following a medical treatment or rehabilitation measure.

Leave must be granted as a continuous period, unless urgent operational reasons or reasons relating to the employee make it necessary to split the leave. If, for these reasons, the leave cannot be granted as a continuous period and the employee is entitled to more than twelve working days of leave, one of the parts of the leave must comprise at least twelve consecutive working days.

Leave must generally be granted and taken in the current calendar year. Transferring leave to the next calendar year is only permissible if

GERMANY



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urgent operational reasons or reasons relating to the employee justify this. In the event of a transfer, the leave must be granted and taken in the first three months of the following calendar year.

According to case law, employers are obliged to give timely written notice of the expiry of leave entitlements and to request individual employees to take any outstanding leave.

With regard to holiday entitlement, there are special legal provisions for maternity leave and parental leave.

Severely disabled persons are entitled to five additional working days of paid leave per holiday year. If the regular working hours of the severely disabled person are spread over more or less than five working days in the calendar week, the additional leave is increased or reduced accordingly.

If the leave cannot be granted in whole or in part due to the termination of the employment relationship, it must be compensated. The entitlement to compensation for leave arises as a monetary claim upon termination of the employment relationship. Payment of the leave entitlement in lieu of granting leave during the current employment relationship is excluded.

For working hours lost as a result of a public holiday, the employer must pay the employee the remuneration that they would have received had they not been absent from work.

Description of Paid Holiday Entitlement and Conditions in Case of Employment Contracts

In addition to the statutory minimum leave entitlement, employees often receive additional

contractual leave entitlement by agreement in their employment contract, so that full-time employees in Germany have an average of approximately 28 days of holiday per year.

Description of Paid Holiday Entitlement and Conditions in Case of Other Legal Basis of Engagement than Employment Contracts

Holiday regulations are often provided for in collective agreements within the framework of the mandatory provisions of the Federal Leave Act. At operational level, employers and works councils can agree on general holiday principles and the holiday schedule or, for example, on company holidays, insofar as there are no statutory or collective agreement provisions.

Other Paid Holiday Leave Financed by the Employer

In the event of inability to work for a relatively trivial period of time through no fault of their own, the law stipulates that employees retain their entitlement to remuneration. This may be the case, for example, in the event of their own wedding, their parents' golden wedding anniversary or the death of a close relative. There is extensive case law on the relevant section 616 of the German Civil Code (BGB). Special leave for certain occasions may also be agreed upon contractually or collectively. The provision of section 616 BGB can be contractually waived.



Some Problems or Challenges with Paid Leave

It can be problematic for instance if the employee's holiday requests cannot be taken into account, either in full or in part, for operational reasons. Compensation for holiday entitlement can also lead to problems, particularly in cases of long-term illness and subsequent termination of employment. According to case law, the statutory minimum holiday entitlement expires no later than 15 months after the end of the holiday year in the event of long-term illness. For example, the remaining holiday entitlement from 2024 would expire on 31 March 2026 if the holiday could not be taken due to long-term illness.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

ITALY

The Italian Legal Framework

Italy has a long-standing commitment to promoting a fair work-life balance for employees. This commitment is rooted in the Italian Constitution, which recognises the right to rest and holidays and it is also confirmed by several other provisions, including the Italian Civil Code and Law No. 300/1970 (the “Statuto dei Lavoratori”), which establish various types of paid leave as fundamental rights for employees.

However, these protections have traditionally only applied to employees, while non-subordinate workers have historically been excluded. This distinction reflects the development of Italian labour law during our industrial era, when statutory protections were introduced to guarantee employees’ family life and right to rest against the employer authority. Non-subordinate workers, by contrast, were considered able of managing their own work and rest schedules independently and so were not included within these statutory safeguards.

The following sections outline the main statutory paid leave entitlements granted to employees under Italian law, based on this framework.

Statutory Paid Leaves for Employees

Generally speaking, Italian law set out the minimum legal standards, while National Collective

Labour Agreements (CCNLs) applicable to each sector determine the actual implementation and extent of entitlements. More in particular:

→ Annual leaves and public holidays

Pursuant to Italian law, all employees are entitled to at least four weeks of paid annual leave each year.

However, most national collective agreements grant longer periods, often between 26 and 30 working days.

Employees accrue annual leave days from the date their employment commences until the end of the year. Annual leave entitlement may not be monetised while the employment relationship is ongoing and will be carried over from one year to the next.

ITALY



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Also, employees should:

- take no less than two consecutive weeks' leaves in any year;
- use the untaken holidays in the following 18 months.

Employees are also entitled to take time off for major public holidays and receive their monthly pay. These include, among others, New Year's Day (1 January), Easter Monday, Liberation Day (25 April), Labour Day (1 May), and Christmas Day (25 December).

→ Paid leaves for other reasons

Italian law also provides for additional paid leaves for personal or family reasons including:

- **Sick leave:** usually set by collective agreements: generally speaking, no less than 180 days;
- **Marriage leave:** 15 calendar days' special leave to celebrate marriage;
- **Study leaves:** paid time off work to attend school or training courses. These permits are mainly regulated by National Collective Labour Agreements (CCNLs), which usually grant up to 150 hours of paid leave over three years;
- **Permits for death and serious infirmity:** 3 working days of paid leave per year in the event of death or documented serious illness: of the spouse, or partner; of a relative (children, parents, brothers, sisters, nephews, nieces, nephews, grandparents), of a member of the same employee's family;
- **Female employees who are victims of gender-based violence:** a maximum period of 3 months for the female employee in "protection pathways" related to gender-based violence;
- **Paid union leave:** paid time off to carry out union-related duties or participate in collective bargaining activities;
- **Blood and/or Bone marrow donation:** the related paid day off;
- **Election leaves:** the entire period corresponding to the political consultation for all employees who are called to work at polling stations;
- **Maternity and adoption leave:** 5 months of ordinary maternity leave for all pregnant employees (or all female employees adopting a child);
- **Paternity leave:** as an alternative to the mother taking maternity leave, the working father may take paternity leave in the following cases:
 - (i) death or serious infirmity of the mother;
 - (ii) abandonment of the child by the mother;
 - (iii) exclusive custody of the child by the father.
- **Father leave:** 10 compulsory days for each child or adopted child;
- **Parental leave:** after ordinary maternity leave, each parent may be entitled to an optional parental leave to take care of each child and adopted child, up to their 12th birthday.
- **Stillbirth or neonatal death - maternity leave:** a stillbirth or loss of a young baby shall trigger the start of an employee's ordinary maternity leave which begin the day following the birth;
- **Daily rest (for breastfeeding):** 1 or 2 hours of paid daily leave for breastfeeding, depending on whether working time from the return to work and until the child is one year old;
- **Leave pursuant to Law 104/1992:** Law 104/1992 sets out the right to several paid leaves in favour of employees with disabilities/vulnerabilities, or assisting a person with disabilities/vulnerabilities.



Statutory Paid Leaves for Non-Subordinate Workers

Under Italian law, non-subordinate workers are currently not entitled to the above statutory paid leave entitlements and the right to paid leave for these workers remains largely dependent on the agreements between the parties.

However, in recent years, the landscape of self-employment in Italy has evolved, with many forms of non-subordinate work becoming increasingly “atypical” blurring the distinction between traditional subordinate employment and autonomous work. This shift has prompted Italian lawmaker to gradually extend certain social protections and leave entitlements to workers who, while formally autonomous, face vulnerabilities similar to those of employees.

For instance, several social security schemes now provide sickness allowances, maternity and paternity benefits, parental leave, and other types of paid leave to professionals and freelancers who fulfil specific contribution requirements.

→ Paid leaves under Legislative Decree No. 81/2017

In line with the above, the Italian lawmaker issued Legislative Decree No. 81/2017, which aims to improve the working conditions of individuals who perform tasks on a continuous basis for one or more clients without a traditional employment relationship. This means that they organize their own work while coordinating with the client's requirements.

Under this decree, these workers are required to register with the INPS (Italy's national social security authority). Contributions for these categories are paid into a specific fund called the Gestione Separata, which provides welfare protections and paid leave traditionally reserved for employees.



In particular:

- **Sickness and injury leave:** up to 150 days per year, with a daily allowance paid by INPS, covering a percentage of their average daily income;
- **Parental leave:** up to six months during the first three years of the child;
- **Maternity and adoption leave:** five months of maternity leave;
- **Paternity leave:** in specific circumstances, such as the death, serious illness or abandonment of the mother.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

LUXEMBOURG

Legal Basis

Paid leave in Luxembourg is mainly regulated by the Labour Code (Code du Travail) in articles L.233-1 et seq., under the name “paid recreational leave” and complemented by Grand-Ducal regulations and collective bargaining agreements.

Statutory Entitlement

Every employee working on a full-time basis is entitled to at least 26 working days of paid annual leave per year to rest and compensate for work-related fatigue. Collective bargaining agreements or company policies may grant additional leave. Certain categories of workers benefit from additional holidays (e.g. disabled workers, victims of occupational accidents, workers in the mining industry, workers with less than 44 hours of continuous rest period per week, etc.).

Accrual and Use

Annual leave accrues monthly and must be taken in kind during the calendar year. It may exceptionally be postponed to the following year (until 31st March or later under certain circumstances) notably when the employee is in their first year of service, when business needs or colleagues' leave schedules prevent its use, or when the employee is on maternity, parental, or sick leave. Financial compensation only applies

if the employment ends during the civil year, in which case employees are entitled to an indemnity for accrued and untaken annual leave in proportion to the months they have worked during the relevant year. During annual leave the employee is not authorized to carry out any paid activity.

Remuneration

Employees receive their full salary during annual leave, including all regular salary components.

Public Holidays

There are 11 public holidays in Luxembourg. A compensatory day off is provided if a public holiday falls on a Sunday or on a working day on which the employee would not have worked.

LUXEMBOURG



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Extraordinary Paid Leave

Other types of leave are available for extraordinary events in an employee's private life and must be taken at the time of the event. For example:

- **10 days** for employees who are the second parent in the case of the birth of a child;
- **10 days** for the parent who does not take welcome leave in the case of adoption of a child under 16;
- **1 day** in the case of the death of a second-degree relative of the employee or their spouse/partner;
- **1 day** in the case of a child's marriage;
- **2 days** in the case of moving house over a 3-year reference period with the same employer;
- **5 days** in the case of the death of a minor child;
- **3 days** in the case of the death of the spouse or partner;
- **3 days** in the case of the death of a first-degree relative of the employee or their spouse/partner;
- **3 days** in the case of marriage;
- **1 day** in the case of partnership declaration;
- **5 days** of caregiver leave split over 12 months, for a family member or a person living in the household.

Maternity Leave

Maternity leave lasts 20 weeks and is divided into two phases: **i)** 8 weeks of prenatal leave before the expected date of delivery and **ii)** 12 weeks of postnatal leave after the birth. During maternity leave, the employee's salary is replaced by a maternity allowance paid by the *Caisse Nationale de Santé* (CNS). During pregnancy and maternity leave, the employee is protected against dismissal.

Parental Leave

Parental leave is granted to each parent who requests it, due to the birth or adoption of a child, subject to specific conditions, including affiliation with the social security for 12 uninterrupted months. It may take one of the following forms:

- Full-time parental leave of 4 or 6 months.
- Half-time parental leave of 8 or 12 months.
- Parental leave of 20% per week for 20 months.
- Four times one month within a maximum period of 20 months.

Parental leave is divided into two periods: the first parental leave must be taken immediately after maternity leave and the second parental leave must begin before the child's 6th birthday (or 12th birthday in case of adoption). For the same child, one parent must take the first parental leave, and the other parent must take the second parental leave. If the first parental leave is not taken, only one parent may take the second parental leave.

Under certain circumstances and subject to specific procedure the employer may refuse the form of the requested parental leave or ask for its postponement. Special protection against dismissal applies during parental leave.

During parental leave, employees receive a fixed parental leave allowance paid directly by the *Caisse pour l'Avenir des Enfants* (CAE).

Common Challenges

The main challenge is ensuring employees take their annual leave within the calendar year, as many accumulate significant unused days. This leads companies to tolerate the carry-over of annual leave to the next civil year, resulting in a significant balance of untaken leave. Employers are reminded to closely monitor annual leave and actively encourage employees to take their holidays within the calendar year, as this supports workplace health and safety.

PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

labor agreement (CAO) or in an individual employment contract.

It is common practice for employers and employees in the Netherlands to agree on additional 'extra-statutory vacation days' in the employment contract.

Fixed Vacation Period

Some employees may have a fixed vacation period, known as 'collective vacation time'. Examples include the construction industry (the 'bouwvak') or education (school holidays). A fixed vacation period must be stated in the employment contract or the CAO.

On-Call Employment Contracts

Employees with an on-call contract (zero-hours contract) are also entitled to paid vacation hours.

THE NETHERLANDS

Statutory and Extra-Statutory Vacation Days in the Netherlands

Employees in the Netherlands are entitled to a minimum number of 'statutory vacation days'. The Dutch Civil Code (Book 7, Articles 634 and following) determines how many vacation days an employer must grant. Dutch law distinguishes between 'statutory vacation days' and 'extra-statutory vacation days.'

Statutory Vacation Days

An employee in the Netherlands is entitled to a minimum of four times the number of working days per week (a working day of 8 hours). For example, if an employee works a 5-day week, they are entitled to 20 statutory vacation days per year.

In hours, this equals four times the number of hours the employee works per week. If the employee works 40 hours a week, that means $4 \times 40 = 160$ statutory vacation hours per year.

If an employee does not work the entire year, the number of vacation days is calculated pro rata.

Extra-Statutory Vacation Days

Employers may grant employees additional vacation days on top of the statutory minimum. These are called 'extra-statutory vacation days'. Such arrangements can be included in a collective

NETHERLANDS



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Each year, this equals four times the number of hours the employee works per week.

Since zero-hour employees have no fixed weekly hours, the accrual of vacation hours is often based on a percentage per hour worked. The specific calculation method must be agreed upon in the CAO or the employment contract.

Taking Vacation Days

Employees in the Netherlands may decide when to take vacation, unless doing so would cause serious problems for the employer. For example, if an employee requests leave during a very busy period, the employer can object in writing within two weeks of the request. In that case, the employee must choose another time to take their vacation. However, every employee must be able to take at least the minimum statutory number of vacation days each year.

Unused Vacation Days

If an employee does not use all their vacation days within a year, they may carry over their statutory vacation days to the next year. However, these statutory vacation days must be used before July 1 of that following year.

For example, statutory vacation days accrued in 2025 expire on July 1, 2026, unless a different period is agreed in the CAO or in the employment contract.

Extra-statutory vacation days can be saved for up to 5 years after the year in which they were accrued.

Payment of Vacation Days

Employers may not pay out statutory vacation days while the employment contract is still active.

However, extra-statutory vacation days may be

paid out if agreed with the employee. Employers cannot make such a payout mandatory.

When the employment contract ends, the employer must pay out all unused statutory and extra-statutory vacation days.

Maternity Leave

During maternity and childbirth leave, employees continue to accrue both statutory and extra-statutory vacation days. Employers may not require employees to use their vacation days for maternity or childbirth leave.

Vacation During Illness

If an employee is (partially) ill, vacation days continue to accrue as usual. However, it is possible to make different arrangements regarding extra-statutory vacation days during illness in the CAO or employment contract.

Falling Ill During Vacation

If an employee becomes ill during his vacation, the sick days do not count as vacation days and the employee is allowed to take their vacation days at another time.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

POLAND

Paid Vacation Leave

Vacation leave is an annual, uninterrupted, and paid break from work. In Poland, an employee cannot waive their right to vacation leave. The rules for granting vacation leave, including the length of vacation leave and other paid leave, are regulated by the provisions of the Labor Code (Articles 152–173) and the Regulation of the Minister of Labour and Social Policy (now Ministry of Family, Labour and Social Policy) of January 8, 1997, on the detailed rules for granting vacation leave, determining and paying remuneration for the duration of leave and cash equivalent for leave, and the Regulation of the Minister of Labour and Social Policy of May 15, 1996, on the manner of justifying absence from work and granting employees leave from work.

Holiday Entitlement

Paid leave and time off work are available to employees hired under employment contracts. In the case of persons working under civil law contracts—contract of mandate / commission contract or B2B contract—any paid leave depends on the arrangements between the two parties to the contract.

In accordance with applicable regulations, an employee taking up employment for the first time is entitled to their first vacation leave after each month of work, in the amount of 1/12 of the leave

entitlement after one year of work. For each month, they are entitled to 1/12 of 20 days. The right to subsequent leave is acquired in each subsequent calendar year.

Leave may be taken in parts at the employee's request, with one part covering at least 14 consecutive calendar days.

The employer may unilaterally grant leave to an employee during the notice period. If the leave is not used in the calendar year, it is granted until September 30 of the following year. One day of leave corresponds to 8 hours of work (20 days x 8 hours = 160 hours; 26 days x 8 hours = 208 hours).

Annual Leave Entitlement

The length of vacation leave depends on seniority—on all periods of employment of a given employee.

POLAND



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- **20 days** for employment periods of **less than 10 years**,
- **26 days** for employment periods of **at least 10 years**.

In the case of part-time employment, the length of vacation leave is determined in proportion to the length of employment. The period of previous employment is included in the period of employment on which the length of vacation depends.

In Poland, the “period of employment” on which the length of leave depends also includes periods of completed education (the following periods are not added together):

- completion of basic vocational school - **3 years**,
- completion of secondary vocational school - **5 years**,
- completion of a general secondary school - **4 years**,
- completion of a post-secondary school - **6 years**,
- completion of a higher education institution - **8 years**.

Leave “on Demand”

Each year, an employee may take 4 days of unscheduled (out of the total entitlement), “ad hoc” leave, which the employer takes into account.

Remuneration for Vacation Leave

Leave is paid, and the employee is entitled to the remuneration they would have received if they had worked during that time. Variable components are calculated as the average amount from the 3 months preceding the month in which the leave is taken.

100% Paid Special Leave

Special leave is a break from work provided for by law. This leave is granted due to special circumstances—to deal with personal and family matters or to perform social or civic duties.

These may include, for example:

- leave for the time necessary to appear in court, at the prosecutor's office, or at the police station;
- in the event of the employee's wedding or the birth of their child, or the death and funeral of the employee's spouse or child, father, mother, stepfather, or stepmother, for a period of 2 days;
- in the event of the marriage of the employee's child or the death and funeral of his or her sister, brother, mother-in-law, father-in-law, grandmother, grandfather, or other person dependent on the employee or under his or her direct care, for a period of 1 day,
- 16 hours or 2 days for an employee raising at least one child under the age of 14.

50% Paid Leave from Work Due to Force Majeure

Leave due to force majeure in urgent family matters caused by illness or accident. 2 days or 16 hours.

The employer is obliged to grant leave from work if the employee has submitted a request no later than on the day of taking such leave. During this period of leave from work, the employee is entitled to half of their remuneration.



Some Problems or Challenges with Paid Leave

→ Vacation leave and changing jobs during the year

If an employee changes their job during the calendar year, their vacation entitlement is calculated in proportion to the period worked for the new employer. In this case, 1 month corresponds to 1/12 of the annual leave entitlement. An incomplete calendar month of work is rounded up to a full month. This also applies to the entitlement to further leave in the case of employment during the calendar year. An incomplete day of leave is rounded up to a full day.

→ Cash equivalent for vacation leave

If vacation leave is not taken, a cash equivalent is payable only if the leave is not taken due to termination or expiry of the employment relationship.

→ Sick leave during vacation leave

Sick leave taken during annual leave interrupts that leave, and unused days off are not lost but are carried over to a later date to be used after returning to work. During this period, the employee is entitled to sick pay, but not to vacation pay.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

SPAIN

Legal Basis and Framework

The main legal framework is established in the Spanish Workers' Statute. In particular, Article 37 regulates paid leave, while Article 38 regulates annual paid holidays. This law provides the minimum legal standards, while collective bargaining agreements, individual employment contracts, and internal company policies may grant more favorable conditions.

Description of Paid Holiday Entitlement and Conditions in Case of Employment Contracts

Employees in Spain are entitled to a minimum of 30 calendar days of paid annual leave per year of service.

Holiday entitlement accrues proportionally throughout the employment relationship. If the employee has worked for less than one year, they are entitled to a proportional amount. The timing of holidays must be agreed upon between the employer and employee, and employees must be informed of their holiday dates at least two months in advance. Holidays cannot be replaced by financial compensation, unless otherwise provided by the collective bargaining agreement or individual agreement. If an employee is on temporary leave (sick, maternity/ paternity) during the scheduled holiday period, they retain the right to take the unused days later.

Paid Holiday for Non-Employees

Workers engaged under legal frameworks other than employment contracts are not covered by the Workers' Statute, and therefore, their entitlement to paid holidays is different:

- **Self-employed workers:** There is no statutory right to paid holidays. They may interrupt their activity at will, but such periods are unpaid.
- **Top Executives:** Ruled by a specific Royal Decree, the duration of paid holidays is governed by the terms of the individual contract, as there is no statutory minimum entitlement.
- **Public employees:** Under Article 50 of the Basic Statute of Public Employees of public employees are entitled to at least 22 working days of paid holidays.

SPAIN



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Other Paid Leaves Paid by Employer

Beyond annual holidays, Spanish law recognizes short-term paid leaves under Article 37.3 ET, which must be fully financed by the employer. CBA can add additional days or leaves.

The main leaves are:

- **Death of relatives** (married or civil partner, or relatives up to the second degree of consanguinity or affinity): 2 days. If travel is required, the leave is extended to 4 days.
- **Serious accident or illness, hospitalization, or outpatient surgery requiring home rest of relatives** (married or civil partner, or relatives up to the second degree of consanguinity or affinity or cohabiting people): 5 days.
- **Moving house**: 1 day.
- **Marriage or registered partnership**: 15 calendar days.
- **Birth of a premature child or newborn requiring hospitalization**: 1 hour per day.
- **Leave for force majeure**: 4 days per year, when necessary for urgent family reasons (illness or accident) related to relatives or cohabiting people.
- **Climate related leave**: Up to 4 days.
- **Organ donations leave**: For the necessary time
- **Breastfeeding leave**: 1 hour per day (which may be accumulated into full days), until the baby turns 9 months old. This hour can be split into two 30-minute periods.
- **Fulfilment of public and personal duties**: For the time strictly necessary (for example, appearing in court as a witness, participating in electoral duties).
- **Prenatal exams and childbirth preparation classes**: for the necessary time.
- **To perform employee representation duties**: under the terms established by law.
- **Vocational training for employment, linked to the company's activity**: 20 hours per year.



Problems and Challenges with Paid Leaves

It is essential that employees are able to justify the need for the leave. In addition, whenever possible, they should inform the employer in advance of their absence.

In practice, issues of written proof need to be requested, especially when determining whether the reason for the leave actually meets the legal requirements and for how long.

Moreover, in Spain, there is also a “parental leave”, which lasts for eight weeks until the child reaches the age of eight. This “leave” has generated uncertainty as to whether it should be considered paid leave or a suspension of the employment contract. Currently, the debate remains unresolved.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

SWEDEN

Legal Basis and Framework

The primary legal framework governing paid holiday in Sweden is the Annual Leave Act (Sw. *Semesterlagen*), which establishes the right to paid annual leave for employees. Additional provisions may be found in collective bargaining agreements and individual employment contracts.

Paid Holiday Entitlement for Employees

Under the Annual Leave Act, employees are entitled to a minimum of 25 days of paid annual leave per year. Many collective bargaining agreements provide more generous provisions, especially in the public sector. It is common that white-collar employees receive 30 days of paid leave if they do not receive overtime compensation.

Holiday entitlement accrues during the qualifying year (Sw. *intjänandeår*), which runs from 1 April to 31 March, and may be used during the following leave year (Sw. *semesterår*), which runs from 1 April to 31 March. Employees start earning paid holiday days from their first day of employment, while full entitlement accrues over 12 months of service. During the first year of employment, employees are entitled to unpaid leave unless the employer offers them advance paid leave (Sw. *förskottssemester*).

According to the main rule, holiday pay corresponds to the employee's regular salary

(plus certain supplements and allowances) and a holiday supplement of 0.43% of the employee's monthly salary for each holiday day. Holiday pay of 12% is also paid on variable salary and bonuses. The employer determines when leave may be taken, after consultation with the employee or the trade union (if the employer is bound by a CBA), but employees are entitled to receive four consecutive weeks of leave during June to August.

The employer shall inform employees of their holiday dates at least two months in advance. Employees have the right to save up to five paid holiday days per year to be used within five years. Holiday can normally not be replaced by financial compensation.

Paid Holiday for Non-Employees

Workers and contractors are not covered by the Annual Leave Act and thus not entitled to paid holiday from the company engaging them as

SWEDEN



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workers or contractors. They are however entitled to paid holiday from their formal employer as described above.

Other Leaves Paid by Employer

In Sweden, EWCs operate alongside local union organisations. Information from the EWC is normally shared with the local union organisations depending on what the EWC agreement stipulates in that regard. The relationship is generally cooperative.

Beyond annual leave, collective agreements provide various forms of paid leave for specific circumstances: e.g. in connection with death or funeral of relatives; marriage; certain birthday; moving household, etc. These provisions vary significantly depending on applicable collective agreements.

Parental leave: Whilst primarily financed through the social security system, many collective bargaining agreements provide a supplement parental benefit for the first months of leave.

Illness: Employees are also entitled to paid leave in case of illness or injury disabling them to work. Such leave is paid by the employer for the first 14 days of the leave and thereafter by the Swedish state.

Employees are also entitled to unpaid leave for different purposes, e.g. for studying, trying other occupation, starting their own business, taking care of ill relatives, etc.

Problems and Challenges with Paid Leaves

The primary challenge for employers regarding paid leave is managing workload distribution among remaining staff, particularly during summer months when many employees are on their annual leave at the same time. This requires careful planning to ensure continued service delivery and product availability whilst respecting employees' statutory entitlements to holiday.

Another problem is that certain employees, particularly those working remotely, tend not to utilise their holiday entitlement. This may create significant financial liabilities for employers due to accumulated holiday entitlement and can result in operational difficulties when several employees take extended periods of leave simultaneously.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

SWITZERLAND

In Switzerland, employees are guaranteed certain minimum rights regarding paid holidays and other paid leaves under federal law, particularly under Art. 329a et seq. of Swiss Code of Obligations (CO). Additionally, cantonal regulations, employment contracts, and collective bargaining agreements often build on these minimum standards.

Paid Holiday Entitlement

In case of employment contracts, employers must allow the employees at least four weeks' holiday during each year of service, and five weeks' holiday for employees under the age of twenty (Art. 329a CO). Many collective bargaining agreements also stipulate additional paid holiday, for example for older employees. For recovery purposes, at least two weeks of holiday must be taken consecutively. Unless contractually agreed otherwise, the employer determines the timing of holidays, taking into account the employee's preferences where these are compatible with the interests of the business (Art. 329c CO). Reduction of the paid holidays is only permissible under certain conditions. Particularly, a grace period must be granted if the employee is unable to work through no fault of their own. In practice, an employer may, for example, reduce an employee's vacation entitlement by 2/12 for one year if the employee is sick for at least three full months.

Other Paid Leave Financed by Employer

In addition to the paid holidays granted to employees, there are other types of paid leave that are financed by the employer, such as public holidays: Apart from 1st August (Swiss National Day), public holidays are not regulated by federal law. The specific dates of public holidays vary greatly depending on the canton and municipality. Employees are generally entitled to take these days off with pay, provided they fall on a regular working day. Various other types of paid leave are also provided for under the Swiss Code of Obligations, given that the relevant conditions are met: For instance, employees are entitled to paid leave if they are prevented from working due to personal circumstances for which they are not at fault, such as illness, accident, legal obligations or public duties. Noteworthy is the right to paid leave up to one working week for the purpose of extracurricular youth work. In addition, there are

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legal bases in the Swiss federal law for paid maternity and adoption leave, leave for the other parent as well as paid leave to care for family members or children whose health is seriously impaired by illness or accident. Further, employees are also entitled to customary short paid absences when prevented from working through no fault of their own – for instance, due to marriage, bereavement, relocation, or attendance at public duties.

Possible Problems or Challenges

Public holidays in remote work: With the rise of home office and hybrid work, differing public holidays between workplace and residence can cause uncertainty, particularly when work prohibitions apply at the home-office location but not at the contractual workplace. To avoid disputes, employers should define in employment contracts or remote-work policies which public-holiday calendar applies and how such situations are handled (e.g., whether the contractually defined workplace governs).

Accrual and carry-over of vacation: Clauses stating that unused vacation automatically lapses at year-end are invalid for the statutory minimum entitlement.

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PAID HOLIDAYS AND OTHER PAID LEAVE IN PRACTICE IN SELECTED EUROPEAN COUNTRIES

UNITED KINGDOM

Legal Basis and Framework

The right to paid holiday in the UK is primarily governed by the Working Time Regulations 1998 (WTR), which implement the EU Working Time Directive. Under the WTR, workers are entitled to a statutory minimum of 5.6 weeks' annual leave per leave year. This comprises:

- 4 weeks of "Regulation 13" leave (derived from EU law), and
- 1.6 weeks of "additional leave" (intended to reflect UK public holidays, though not tied to them).

From 1 January 2024, the definition of a "week's pay" for holiday pay purposes was expanded to include:

- Commission payments linked to contractual tasks
- Payments for status (e.g. seniority or qualifications)
- Regular overtime payments

These enhancements apply only to the 4 weeks of Regulation 13 leave.

Paid Holiday Entitlement and Conditions – Employment Contracts

For employees with regular working hours, holiday pay is calculated based on normal weekly earnings, which includes:

- Commission
- Regular overtime
- Bonuses and allowances linked to performance or status

Where pay varies with the amount of work done, the average hourly pay over the previous 52 weeks is multiplied by the normal weekly hours.

For irregular hours and part-year workers, holiday pay is calculated as an average of all remuneration over the previous 52 paid weeks (excluding unpaid or statutory leave weeks, with a look-back of up to 104 weeks if needed). Since 1 April 2024, these workers accrue holiday at 12.07% of hours worked. Employers may choose between:

- Paying holiday when taken (at the rate of a week's pay per week of leave), or
- Paying rolled-up holiday pay (uplift of 12.07% on remuneration per pay period), which must be itemised on payslips.

Paid Holiday Entitlement – Non-Employment Engagements

Individuals engaged under non-employment contracts (e.g. casual worker contracts) may still

UNITED KINGDOM



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qualify as “workers” under the WTR and therefore be entitled to statutory holiday. The same principles apply regarding accrual and calculation, particularly for irregular hours and part-year arrangements. However, genuinely self-employed individuals are not covered by the WTR and do not have a statutory right to paid holiday. Determining employment status is therefore critical in assessing entitlement.

Other Paid Leave Financed by Employers

In addition to statutory holiday, employees may be entitled to other forms of paid leave, including:

- Statutory payments for family-related leave (subject to eligibility) including:
 - Maternity: Statutory Maternity Pay (SMP) for up to 39 weeks. Employees are entitled to
 - 90% of their average weekly earnings (before tax) for the first 6 weeks
 - £187.18 or 90% of the Employee’s average weekly earnings (whichever is lower) for the next 33 weeks.
 - Paternity: Paternity Pay for up to 2 weeks at a rate of £187.18 or 90% of the Employee’s average weekly earnings (whichever is lower) (“Statutory Pay”).
 - Statutory Shared Parental Pay: Employees can share up to 50 weeks of leave and up to 37 weeks of pay between them and their partner.
 - The actual amount depends on how much maternity or adoption leave and pay (or Maternity Allowance) they or their partner take. If eligible they can take less than the 39 weeks of maternity or adoption pay (or Maternity Allowance) and use the rest as Statutory Shared Parental Pay (ShPP)
 - Adoption: Employees are paid at the same rate and duration as Maternity Pay.
 - Neonatal Care: Since April 2025, eligible employees whose baby requires neonatal

care for at least 7 consecutive days within 28 days of birth are entitled to up to 12 weeks of statutory neonatal care leave. Pay is available to those with 26 weeks’ service and sufficient earnings, and leave is a day-one right for qualifying relationships.

- Parental Bereavement Leave: Employees may be entitled to up to 2 weeks’ Statutory Pay if their child dies before the age of 18 or in the case of a stillbirth after 24 weeks of pregnancy.
- Statutory Sick Pay: Employees are entitled to Statutory Pay for a period of up to 28 weeks.

Challenges and Risks

Managing paid leave presents several challenges for employers:

- Accurate calculation of holiday pay, particularly following the 2024 reforms and for irregular workers
- Compliance with payslip and record-keeping requirements, especially when using rolled-up holiday pay
- Legal risk of underpayment: Workers may bring unlawful deduction from wages claims in the Employment Tribunal within 3 months of the last in a series of deductions, potentially covering underpayments over a two-year period
- Lack of statutory clarity in areas such as miscarriage-related leave or bereavement for non-dependants, which can lead to inconsistent practices and employee dissatisfaction

Paid holiday and other forms of leave are essential components of employee wellbeing and legal compliance. While the statutory framework provides a baseline, employers often go beyond these minimums to support their workforce. With recent changes to holiday pay rules and evolving expectations around compassionate leave, it is more important than ever for employers to maintain clear policies, accurate payroll practices, and a proactive approach to legal developments.

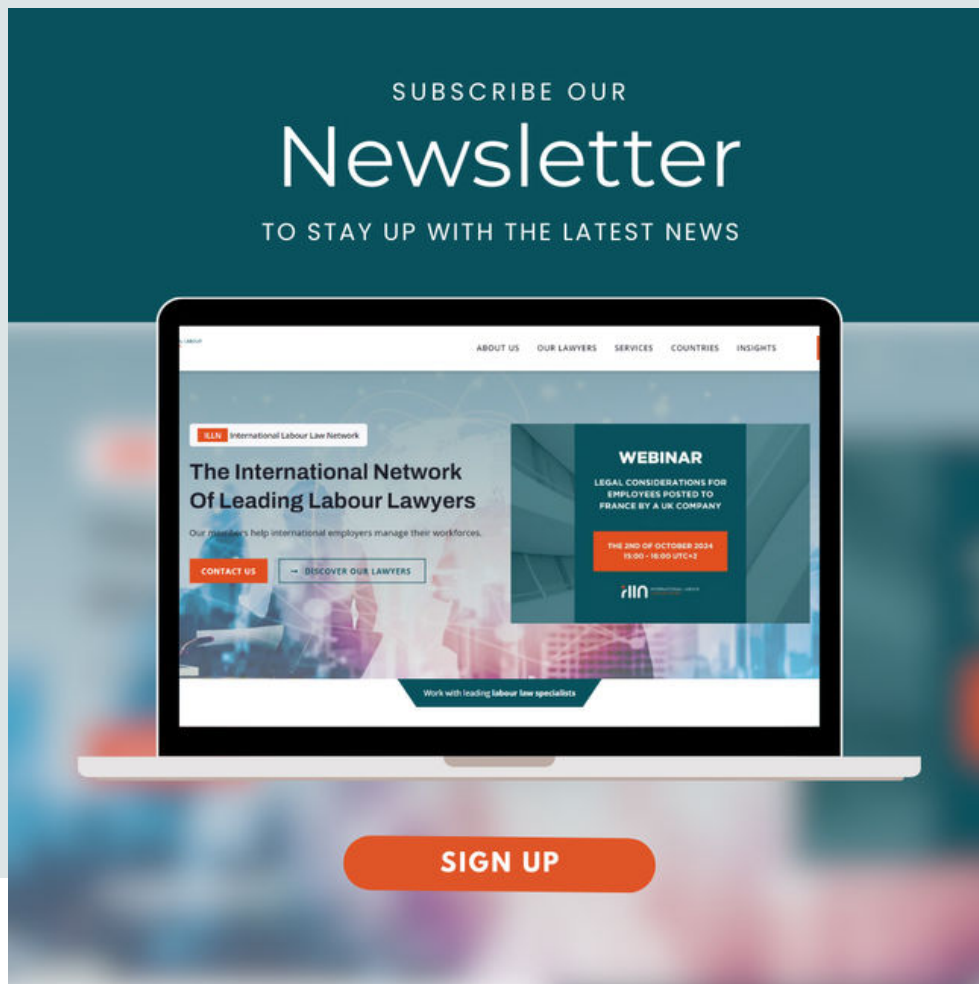
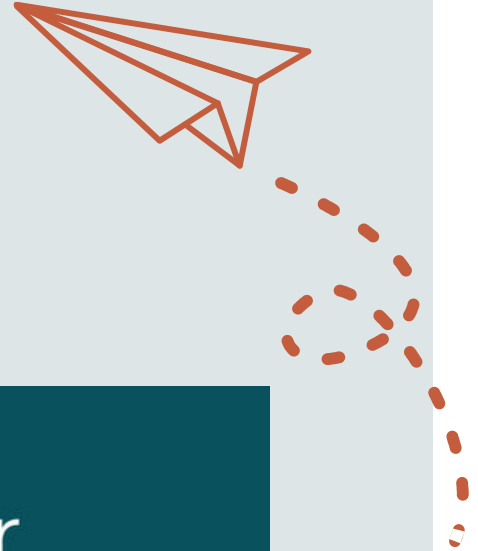
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