

Law No. 9/2026
“Amendment to Law No. 7/2008 ‘Labour Relations Law’”
Frequently Asked Questions

A. Scope of application

1. Do the provisions on the increase in maternity leave and annual leave entitlements apply to non-resident workers and part-time workers?

Under the Law for the Employment of Non-resident Workers, a labour relation established with a non-resident worker, particularly on matters relating to rights, obligations and protection, is governed by the general system of labour relations in a supplementary manner. Therefore, the provisions of Law No. 9/2026 (hereinafter referred to as the new law) amending the Labour Relations Law for the increase in the number of days of maternity leave and annual leave is also applicable to non-resident workers.

For part-time workers, although at present there is no special legislation governing part-time work, provided that a labour relation exists, irrespective of the number of hours worked, an employee’s labour rights and interest are still protected by Law No. 7/2008 “Labour Relations Law”. In other words, the amended provisions on maternity leave and annual leave are also applicable to part-time workers.

2. If the maternity leave and annual leave entitlements agreed between an employer and an employee are already more favourable than those provided for in the new law, do the provisions of the new law affect the employee’s rights?

The Labour Relations Law governs the fundamental rights and obligations arising from a labour relation between an employer and an employee. Therefore, the increase in the number of days of maternity leave and annual leave provided for in the new law is the basic statutory protection only and does not prevent an employer and an employee from agreeing on more favourable working conditions.

If the number of days of maternity leave and annual leave currently agreed between an employer and an employee is already more favourable than those provided for in the new law, the employee’s labour rights and interests are not reduced due to entry into force of the new law. However, if the employer intends to change the working conditions, mutual agreement between the employer and the employee must be reached.

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B. Increase in maternity leave entitlement

3. How many days is maternity leave increased to? In what situation is a female employee entitled to maternity leave apart from childbirth?

Under the new law, a female employee is entitled to 90 days of maternity leave due to childbirth. In addition, in the case of involuntary abortion after three months of pregnancy, a female employee may be entitled to maternity leave from at least 21 days and up to 90 days, depending on her state of health and according to a doctor’s advice. If the baby is born live but later dies while the female employee is on maternity leave, the duration of the leave shall be extended until ten days after the baby’s death, and the female employee shall be guaranteed to be entitled to a total of at least 90 days of maternity leave.

4. How many days of maternity leave can a female employee take before childbirth? How can she take the leave, consecutively or separately?

To provide greater flexibility in maternity leave arrangements, the new law stipulates that of the 90 days of maternity leave, 60 days must be taken immediately after childbirth while the remaining 30 days may be taken by a female employee at her discretion, either in whole or in part before childbirth, or consecutively immediately after childbirth.

In other words, in the case of taking maternity leave before childbirth, the new law does not require a female employee to take 30 days of maternity leave consecutively, so she may apply to her employer for the leave before childbirth based on her actual situation. If the maternity leave taken before childbirth is less than 30 days, the remaining period must be taken consecutively after childbirth.

5. If a female employee wants to take part of her maternity leave before childbirth, is she required to inform her employer in advance? Or does she need to apply to her employer and obtain approval?

If a female employee intends to take part of her maternity leave before childbirth, she must notify her employer of her intention at least five days in advance. If the employer denies the female employee’s right to maternity leave, it will constitute a contravention under the Labour Relations Law.

In terms of maternity leave arrangements and work arrangements, both employers and employees should act in good faith and properly communicate and coordinate with each other, so as to address any practical difficulties encountered.

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C. Increase in annual leave entitlement

6. How many days of annual leave is an employee entitled to if the duration of the labour relation is more than one year?

From 1 January 2027, an employee whose labour relation has lasted more than one year is entitled to paid annual leave of no less than the following number of days based on the length of service:

- 6 working days if the length of service is 1 year and up to 2 years;
- 7 working days if the length of service is above 2 years and up to 4 years;
- 8 working days if the length of service is above 4 years and up to 6 years;
- 9 working days if the length of service is above 6 years and up to 8 years;
- 10 working days if the length of service is above 8 years and up to 10 years;
- 11 working days if the length of service is above 10 years and up to 12 years;
- 12 working days if the length of service is above 12 years.

7. Is an employee not entitled to annual leave if the duration of the labour relation is less than one year?

An employee in the first year of employment whose labour relation has lasted more than three months may, subject to agreement with the employer, take advanced annual leave of half a day for every full month of service.

8. When can an employee take annual leave? Can annual leave be accrued?

An employee whose labour relation has lasted more than one year is entitled to take the corresponding number of days of annual leave based on the length of service within the immediately following year. However, subject to mutual agreement, a maximum of two years’ annual leave may be accumulated.

9. Who determines the timing of annual leave and its arrangements? An employer or an employee?

The timing of annual leave is determined by mutual agreement between an employer and an employee. If both parties cannot reach agreement, the employer shall determine it according to the enterprise’s operational requirements and must notify the employee at least 30 days in advance.

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10. For a non-resident worker, does each contract renewal result in his/her length of service being reset? How is his/her annual leave calculated?

Under the Law for the Employment of Non-resident Workers, a labour relation established with a non-resident worker, particularly on matters relating to rights, obligations and protection, is governed by the general system of labour relations in a supplementary manner. Therefore, the mechanism for the increase in the number of days of annual leave based on an employee’s length of service provided for in the new law is also applicable to non-resident workers. If an employer renews a non-resident worker’s contract and there is no break of more than three months in their labour relation, the employee’s length of service is counted from the effective date of the first contract, excluding the interval between the two contracts.

11. How does the new annual leave system apply to a labour relation established before the commencement of the new law?

The Labour Relations Law stipulates that an employee’s length of service is counted from the start of the probationary period (i.e. an employment start date). The new law only changes the annual leave system from the fixed annual leave of six days in the past to the mechanism for the increase in the number of days of annual leave based on the length of service (effective from 1 January 2027); it does not amend the Labour Relations Law’s provisions on the calculation of the length of service. Therefore, for an employee whose labour relation established before the commencement of the new law, the length of service is unaffected and continue to accrue, and the employee is entitled to the number of days of annual leave corresponding to the length of service in accordance with the new law.

Example 1 (Annual leave entitlement calculated on an anniversary basis):

Employee A joined a company on 19 March 2024, and the annual leave entitlement is calculated upon each full year from the employment start date. After the commencement of the new law, the accrued length of service through 18 March 2027 reaches 3 years, so Employee A is entitled to take 7 days of annual leave within the immediately following year.

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12. If an employer and his/her employees have agreed to calculate annual leave entitlement on 1 January each year, is it necessary to change the annual leave calculation date to each employee’s anniversary of the employment start date according to the new law?

The Labour Relations Law’s provisions on the number of days of annual leave and its arrangements are the basic statutory protection only and do not prevent an employer and an employee from agreeing on more favourable terms on the annual leave entitlement and arrangements. For a labour relation established before the commencement of the new law, the new provisions on annual leave do not affect the annual leave calculation method as originally agreed by both parties.

In addition, if an employer and an employee have not explicitly agreed on the annual leave calculation method, the provisions of the Labour Relations Law shall apply in a supplementary manner, i.e. the annual leave entitlement is calculated upon each full year from the employee’s employment start date.

Example 2 (Annual leave entitlement calculated on a calendar year basis):

Employee B joined a company on 19 March 2024, and the annual leave entitlement is calculated at the end of each year. After the commencement of the new law, the accrued length of service through 1 January 2027 is 2 years, 9 months and 13 days, so Employee B is entitled to take 7 days of annual leave within the immediately following year.

13. Can annual leave be replaced with money by agreement between an employer and an employee?

Annual leave should be taken by an employee within one year immediately after obtaining it. However, by mutual agreement between an employer and an employee, a maximum of two years’ annual leave may be accumulated. To ensure the protection of an employee’s right to rest, the law does not allow an employer and an employee to agree on a monetary payment in lieu of annual leave during the labour relation. Only upon termination of the labour relation, the employee is entitled to receive compensation for any unused annual leave according to the law.

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14. Is an employee’s right to annual leave affected due to his/her application for leave of absence to the employer?

The Labour Relations Law clearly stipulates that justified absences do not affect an employee’s right to annual leave. Therefore, in the case of statutory justified absences such as marriage leave, sick leave, or absences approved by the employer beforehand or afterwards, the employee’s right to annual leave remains unaffected, and the number of days of annual leave may increase corresponding to the length of service. Only a period of unjustified absence is excluded from the calculation of the length of service.

15. What happens to unused annual leave when a labour relation is terminated?

Upon termination of a labour relation, the employee is entitled to receive compensation for any unused annual leave according to the law.

An employee whose labour relation has lasted more than one year is entitled to receive:

- the basic remuneration corresponding to the number of days of annual leave obtained but not yet taken;
- for the employment period during which the annual leave entitlement has not yet been obtained, the basic remuneration corresponding to the number of days of annual leave earned, calculated based on the number of months have worked ^{Note}.

An employee whose labour relation has lasted more than three months but less than one year is entitled to receive the basic remuneration corresponding to the number of days of annual leave earned, calculated based on the number of months have worked ^{Note}.

Note: The remaining period if less than a month but reaching 15 days is counted as one month.