

# HR Alert

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## Information on not creating Social Benefit Fund and non-payment of holiday allowance

We would like to remind you that until **31 January 2024**, employers with fewer than 50 full-time employees (as at 1 January) are obliged to inform employees that they have not established the Company Social Benefit Fund and are not paying holiday allowance.

The obligation to create a Social Benefit Fund applies to employers with at least 50 full-time employees. Employers with fewer employees have the option of:

- i. creating a Social Benefit Fund or paying holiday allowance, or
- ii. opting out.

For this purpose, employer must make the appropriate decision and inform employees about it.

Failure to comply with the information obligation, in addition to the need to establish a Social Benefit Fund or pay holiday allowance, results in the risk of imposing a fine on the employer and pursuing claims for holiday allowance by employees.



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