

# **Andersen Global**

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 worldwide presence. 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.

#### Core values



#### Best-in-class

We aim to be the benchmark for quality in our industry and the standard by wich 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.

# Introduction





### You may also be interested in:

### **Employment of Managing Directors**

The guide provides an overview of the regulations concerning the employment and/ or appointment of managing directors who also hold positions within the company's governing bodies. This guide focuses on the rules applicable mainly to limited liability companies (LLCs) in over 30 European countries.

### **Remote Work in Europe 2023**

Our experts have jointly developed a practical guide to remote work in different European countries. We hope that our study will serve as a support for employers when making decisions related to the implementation of remote work.

**Read More** 

## Context

Andersen Employment and Labor Service Line is your go-to partner for navigating the complexities of local and international labor laws and customs. We help you steer clear of employee-related issues while staying competitive in the global economy.

Our team comprises specialist lawyers and tax advisors who proactively guide both domestic and international companies of all sizes, spanning various industries. With a presence in more than 400 locations worldwide, Andersen offers top-notch advice through local experts. We stand by your side throughout the entire employment relationship, from its establishment to termination, making us your trusted partner in all employment-related matters.

We invite you to read in-depth employment information in our monthly Andersen Employment Insights newsletter. This newsletter provides an overview of the latest developments in employment law, guidelines, case law and collective agreements from various countries.

Stay well informed and maintain your competitive edge with Andersen.



Cord Vernunft

European Employment and Labor Law Coordinator

cord.vemunft@de.andersen.com



Magdalena Patryas

European Employment and Labor Law Sub-coordinator

magdalena.patryas@pl.andersen.com



The Department for Industrial and Employment Relations has published its resource pack for 2023 which includes guidelines for practitioners detailing the minimum wages in Malta as well as the minimum entitlements.



Dr Luana Cuschieri, Senior Associate Chetcuti Cauchi Advocates Collaborating firm of Andersen Global luana.cuschieri@ccmalta.com

# COURT - Repayment upon criminal conviction of employee

The Maltese Court dismissed a claim by a Maltese authority against its former employee. The former employee has been found guilty of a criminal offence in 2015, by a Court of First Instance. Following an appeal, a final decision upholding the verdict was reached in 2018. The employer subsequently filed a claim against the former employee, requesting the repayment of wages paid between 2015 and 2018. However, the Court rejected the claim on the basis that the final guilty verdict has

been delivered in 2018. Moreover, the Court affirmed that as the final decision was delivered in 2018, the authority could not have terminated the employment in 2015.

### LAW - Transposition of EU laws: Transparent and Predictable Working Conditions

In October 2022, Malta transposed the Directive on transparent and predictable workina conditions in the European Union. The aim of this transposition is for minimum requirements relating to working conditions of employees to be streamlined. These conditions are applicable to every worker in the European Union who has an employment contract, or employment relationship. By virtue of this law, employers have new obligations vis-à-vis information which is to be given to the employee, and records which are to be kept. This law also prohibits the employer from restricting the employee to take up other employment with other employers outside the work schedule, unless there are objective grounds to do so. The employees are given additional rights and protection from dismissal in case of employer's breach of these regulations. Breach of these regulations is punishable with a fine of not less than four hundred and fifty euro (€450).

### GUIDELINES - Malta Resource Pack 2023 - Department for Industrial and Employment Relations (DIER)

The Department for Industrial and Employment Relations has published its resource pack for 2023 which includes guidelines for practitioners detailing the minimum wages in Malta as well as the

minimum entitlements. The Guidelines are comprehensive as they take into consideration the National Standard Order and the Wage Regulation Orders. The Wage Regulation Orders regulate employment conditions for specific economic sectors. The guidelines are easy to follow and provide a good reference manual.

# - Collective Agreements in Employee Dismissal

In a recent judgement, the Maltese Courts have emphasised the legally binding effect of collective agreements. An employee was dismissed by HSBC Bank PLC Malta through disciplinary proceedings, and after he took the matter to the Industrial Tribunal, he was awarded €6,000 in compensation on the basis of unfair dismissal. The dismissed employee appealed, according to the collective agreement he was entitled to the equivalent of 3 years' salary. The Court of Appeal insisted that collective agreements are contracts like any other and are therefore legally binding and enforceable by the courts, and, while dismissing the bank's arguments and claims that the collective agreement did not apply to the case at hand, awarded the dismissed employee three years' salary plus legal interest and all legal costs involved.



Dr Charlene Mifsud, Partner
Chetcuti Cauchi Advocates
Collaborating firm of Andersen Global
ccmifsud@ccmalta.com



This newsletter provides an overview, compiled by the member and collaborating firms of Andersen Global.

Andersen Global is a Swiss verein comprised of legally separate, independent member firms located throughout the world providing services under their own names. Andersen Global does not provide any services and has no responsibility for any actions of the Member Firms or collaborating firms. No warranty or representation, express or implied, is made by Andersen Global, its Member Firms or collaborating firms, nor do they accept any liability with respect to the information set forth herein. Distribution hereof does not constitute legal, tax, accounting, investment or other professional advice.

The opinions and analyses contained herein are general in nature and provide a high-level overview of the measures that local governments. The information herein does not take into account an individual's or entity's specific circumstances or applicable governing law, which may vary from jurisdiction to jurisdiction and be subject to change at any time. The Member Firms and collaborating firms of Andersen Global have used best efforts to compile this information from reliable sources. However, information and the applicable regulatory environment is evolving at a fast pace as governments respond. Recipients should consult their professional advisors prior to acting on the information set forth herein.