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► Employment Termination in Myanmar:

Rules and Payments on Separation

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▶ **Employment
termination in Myanmar:**
Rules and payments on separation

Ippei Tsuruga, Saw U Ler Moo

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Foreword

Employment termination and related compensation represent some of the most complicated subjects in the employment relationship. This topic is even more controversial in countries where unemployment insurance has not been implemented. In the absence of publicly managed cash benefit schemes, workers who lose their jobs have to rely on employers' being willing and ability to pay severance to ensure their income security during unemployment spells. Myanmar is one of these countries.

Different rules around employment termination and entitlement to relevant compensation may exist depending on the type of worker, industry, sector and/or employment contract, and such rules may not be applied in practice due to lack of compliance, awareness or affordability. Understanding the complexity of the rules, the potential gaps in actual practice and other challenges would open up the possibility of exploring the introduction of an unemployment insurance scheme.

As Myanmar goes through processes of structural transformation, there may be broad population shifts, including rural-to-urban migration and employment shifts from low-productivity and labour-intensive sectors to high-productivity and skills-intensive sectors. These types of resettlement and sectoral shifts often entail increased unemployment and informal employment. Such dynamics and challenges cannot be dealt with through the employer-employee relationship alone, but rather require the implementation of public measures based on principles of solidarity.

The ILO Conventions and Recommendations on social security serve as crucial references for the design and implementation. These include the Social Security (Minimum Standards) Convention, 1952 (No. 102); the Employment Promotion and Protection against Unemployment Convention, 1988 (No. 168); and the Social Protection Floors Recommendation, 2012 (No. 202).

Before assessing a possible application of these international labour standards, it is crucial to understand the national context. This paper aims at creating a knowledge base for advanced studies and policy dialogue in the future by identify employees' rights and employers' liabilities in relation to employment termination in Myanmar, through a review of existing legal provisions as well as information and data from official and primary sources available as of 31 December 2020. Therefore, although this paper alone does not provide analysis or recommendations, it is hoped that it will provide a good knowledge basis for advanced studies and policy dialogue in the future.



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Abbreviation

ECT	Employment Contract Template, 2017
ESDL	Employment and Skill Development Law, 2013
LEO	Labour Exchange Office
LHL	Leave and Holidays Law, 1951
LHLA 2006	Law Amending the Leave and Holidays Law, 2006
LHLA 2014	Law Amending the Leave and Holidays Law, 2014
LHR	Leave and Holidays Rules, 2018
LOL	Labour Organization Law, 2011
MOLIP	Ministry of Labour, Immigration and Population
PWL	Payment of Wages Law, 2016
SSB	Social Security Board
SSL	Social Security Law, 2012

▶ Introduction

When an employment relationship permanently ends, an employee reserves certain rights and an employer has certain obligations according to labour laws and employment agreements. The worker's rights often include an advance notification of employment termination and monies on separation, with which employers are liable to comply. Payments over employment termination may consist of various components, such as severance pay for recognition for years of service, holiday pay for public holidays or other non-working days required by law, unused paid annual leave and sick leave, bonus payments, and many others.

This paper primarily aims at creating a knowledge base for advanced studies and policy dialogue on the Unemployment Insurance Benefit System in Myanmar.¹ As such, it focuses essentially on a review of the existing legal provisions to identify employees' rights and employers' liabilities in relation to employment termination in Myanmar. This paper relies on existing legal provisions as well as information and data from official and primary sources available as of 31 December 2020. In terms of limitations, the focus of this paper is on individual dismissal but not collective dismissal, and on general rules on resignation, dismissal and related compensations but not termination of employees involved in a dispute settlement process. It should be noted that this review is based on English translations² of the relevant legal instruments and that the interpretation of certain provisions will need to be confirmed through national consultations in the future.

As such, this paper does not provide any recommendations or present the ILO's interpretations of the legal provisions in this paper. Findings of this paper should instead be used to set a baseline for policy reform of unemployment protection measures, including unemployment insurance and related employment services.

1 See Tsuruga et al. (forthcoming) for reviews of existing provisions on unemployment benefits.

2 Available at: <https://www.mol.gov.mm/en/laws-and-regulations/> (accessed on 4 October 2021)

▶ National legislation

This section presents a discussion on the hierarchy of national legislation and a broad review of the regulatory framework. Under the Constitution of the Republic of the Union of Myanmar, 2008, the Assembly of the Union (the Pyidaungsu Hluttaw) has the authority to enact laws (section 96). With a law enacted, the Assembly authorizes any Union-level organization formed under the Constitution to issue rules, regulations and by-laws concerning that law, and to issue notifications, orders, directives and procedures to the relevant organizations or authorities (Constitution, section 97(a)). The rules, regulations, notifications, orders, directives and procedures have to be in conformity with the provisions of the Constitution and the relevant laws (Constitution, section 97(b)).

Labour issues in Myanmar are regulated by several laws instead of a single regulatory framework such as the Labour Law or the Labour Code. The Employment and Skills Development Law, 2013, (ESDL) which repealed the Employment and Training Law, 1950, regulates some terms and conditions of the employment relationship, including the general procedure around employment contracts from registration all the way to termination. Although the Employment and Skills Development Rule was drafted to implement the ESDL, the draft Rule has never been adopted. This paper does not take into account the draft Rule, and instead consider the notifications of the Ministry of Labour, Immigration and Population (MOLIP) as the primary reference source in regard to implementation of specific parts of the ESDL. MOLIP Notification No. 140/2017 sets out a template for the required contents of employment contracts, and also sets the threshold for mandatory registration of employment contracts, which determines the categories of employers that are obliged to seek approval for each contract from the appropriate township- or district-level Labour Exchange Offices (LEOs). Statutory severance pay was established by the ESDL (section 5(d)), and the formula for its calculation was determined by MOLIP Notification No. 84/2015.

Workers' right to and employers' liability to paid leave is governed by the Leave and Holidays Law, 1952, (LHL) which was amended by the Law Amending the Leave and Holidays Law, 2006, (LHLA 2006) and the Law Amending the Leave and Holidays Law, 2014 (LHLA 2014). The Leave and Holidays Rules, 2018, (LHR) provides the implementing regulations of the LHL. These laws and regulations define leave entitlements, related compensation during the leave periods, and leave owed at the time of separation.

The Payment of Wages Law, 2016, (PWL) and the Payment of Wages Rules, 2018, define wage components, payment schedules and employers' liability to the payment of outstanding wages at separation.

Table 1 summarizes the laws and regulations reviewed and considered in this paper.

► **Table 1. Regulatory framework on employment, termination and compensation**

Topic	Relevant law/regulation	Remarks
Employment and skills development	Employment and Skills Development Law, 2013	Repealed Employment and Training Law, 1950
Standard employment contract	MOLIP Notification No. 140/2017	Repealed MOLIP Notification No. 1/2015
Statutory severance pay	MOLIP Notification No. 84/2015	-
Leave and holidays	Leave and Holiday Law, 1951 (LHL)	-
	Law Amending the Leave and Holiday Law, 2006	Amended the LHL
	Law Amending the Leave and Holiday Law, 2014	Amended the LHL
	Leave and Holiday Rules, 2018	Enforcing the LHL
Payment of wages	Payment of Wages Law, 2016 (PWL)	Repealed Payment of Wages Law, 1936
	Payment of Wages Rules, 2018	Enforcing the PWL
Social security	Social Security Law, 2012	-
	Social Security Rules, 2014	-

Source: Compiled by the authors.

▶ Employment

Employment and its termination are regulated under the ESDL and MOLIP Notification No. 140/2017.³ MOLIP Notification No. 140/2017 issued the current version of the Employment Contract Template (ECT), which presents the guiding principles of employment contracts, with the LEOs having the authority to assess and approve individual contracts.

3.1. Registration of employment

Generally speaking, Myanmar employers are required to officially register employment relationships, which involves a two-step process: (i) signing employment contracts with individual workers; and (ii) submitting copies of contracts to the authorities for endorsement. Employers are required to enter into a written employment contract with an employee within 30 days of the employer employing a worker for any job (ESDL, section 5(a)(1)). Certain categories of workers are excluded from the mandatory registration. For example, government departments and institutions are not obliged to sign a written employment contract with permanent workers (ESDL, section 5(a)(1)), but they still have to do so with temporary workers who work on a daily wage or piece rate basis (ESDL, section 5(e)). The ESDL does not require employers to sign a written employment contract with workers who are put in an apprenticeship programme or a probationary period prior to employment (ESDL, section 5(a)(2)). MOLIP Notification No. 140/2017 exempts businesses with fewer than five employees from the obligation to sign written contracts.⁴ From these provisions, it can be understood that permanent employees in the public sector, workers in apprenticeships or on probation, and workers employed by establishment with fewer than five workers may not have employment contracts in a written form.

The contents of employment contracts are primarily regulated by the ESDL, which provides a list of 21 required items (section 5(b)).⁵ The employer must submit a copy of the employment

3 The ESDL and the MOLIP Notification No. 140/2017 apply to employers and workers in government department and organizations, cooperatives, private or joint-ventures, and any organization or company.

4 The MOLIP has been gradually extending the mandatory registration of employment by reducing the required number of employees. The number had previously been set at 15 or more employees in 2015, but was amended to 5 or more employees as of 28 August 2017 (MOLIP Notification No. 140/2017).

5 See Appendix 1 for the full list.

contract to the relevant Township Labour Exchange Offices or District Labour Exchange Offices (ESDL, section 5(g); MOLIP Notification No. 140/2017). MOLIP Notification No. 140/2017 stipulates that the Ministry has the authority to assess and approve the employment contracts submitted by employers. It is understood that all employment contracts must be endorsed by the authorities to ensure that all provisions in the contract are conformity with labour laws.

With regard to conditions for individual contracts, as long as employers include the 21 required items in the employment contract, they should have the flexibility to determine the individual conditions. However, in practice, it appears that the Government assesses whether each employment agreement complies with requirements set by the MOLIP, and reserves authority to reject the approval of any employment contract. The Employment Contract Template (ECT) ⁶ issued by MOLIP Notification No. 140/2017 includes a template for employers and workers to use, and requires employers to obtain approval from the LEOs. The template itself allows that contract format may be amended upon mutual agreement between the employer and the majority of employees in accordance with the nature of the enterprise and subject to the applicable labour laws and international standards (ECT, clause 21(c)). Even so, it has been reported that some employers who secured such agreements with their employees were still not given approval when their contracts deviated from the template (JETRO 2018).

Employers are liable to imprisonment of up to three years or a fine or both if they undertake recruitment for employment without the permission of the MOLIP (ESDL, section 35); imprisonment of up to one year or a fine or both if they provide LEOs with false information (ESDL, section 37); and imprisonment of up to six months or a fine or both if they fail to include required information in the employment contract (ESDL, section 38(a)).

► **Table 2. Mandatory registration of employment**

Category of workers		Reference
Inclusion	All workers	ESDL, section 5(a)(1)
Exclusion	Permanent employees in the public sector	ESDL, section 5(a)(1)
	Workers in apprenticeship	ESDL, section 5(a)(2)
	Workers in probation	ESDL, section 5(a)(2)
	Workers employed by establishments with fewer than five workers	MOLIP Notification No. 140/2017

Source: Compiled by the authors.

3.2. Types of employment agreement

As discussed above, the ESDL provides general guidance on employment agreements, while the ECT determines the details and additional conditions for employment agreements. There is no provision to regulate the terms of employment agreements under the ESDL or MOLIP Notification

⁶ The MOLIP had previously issued an earlier ECT under Notification No. 1/2015, but this was repealed and replaced by Notification No. 140/2017, which provides the current version of the ECT.

No. 140/2017. The ECT (section 5(c)) mentions the possibility of hiring permanent workers. However, it should be noted that fixed-term agreements are a common form of employment agreement in Myanmar. In fact, the ECT (section 5(a)) requires that a fixed term be stated in the contract.

Regarding the period of fixed-term contracts, the maximum term of employment used to be set at two years,⁷ but the current ECT removed the limit. Nevertheless, it has been reported that this change may not have been fully adopted in practice. For example, Thean-ngarm et al. (2020) observes that most LEOs in Yangon have continued the practice of approving employment contracts to last for a maximum of two years.

The ECT (clause 5(b)) requires employers to guarantee an extension of contract unless the employee breaches any provision of employment contract, and the employer is not allowed to refuse the extension of the term without valid reasons. There is no provision that defines what constitutes a “valid reason”.

The ESDL also allows employers to put new employees in apprenticeships or on probation, but this must be clearly stated in the employment contract (section 5(a)(2)). The ECT does not expect the total period of probation or apprenticeship to exceed three months (clause 2). From these provisions, it is understood that employers are allowed to add a period of probation or apprenticeship of up to three months to any employment contract.

In short, based on the existing legal framework and current LEO practice, most employment contracts in Myanmar will be for a fixed term of up to two years, and may include a probation or apprenticeship period of up to three months.

7 As per the previous ECT promulgated in MOLIP Notification No. 1/2015, which has since been repealed and replaced.

► Termination

There are two broad means of terminating the employment relationship: resignation and involuntary termination. In accordance with the ESDL, either the employee or the employer can terminate the employment relationship (section 5(a)). All employment contracts should have provisions on termination and resignation (ESDL, section 5(b)), and the ECT presents detailed rules on the guiding principles that are to be included in employment contracts. This section reviews conditions and procedures related to resignation and involuntary termination.

► **Table 3. Lawful and unlawful termination and the requirement for 30 days of advance notice**

Reason for termination	Legality	Category of termination	Advance notice	Reference
Resignation	Lawful	Voluntary	Required	ECT, clause 15(a)(3)
Ordinary misconduct after third warning	Lawful	Involuntary	Not required	ECT, clause 15(b)(2)
Grave misconduct	Lawful	Involuntary	Not required	n/a
Liquidation of business	Lawful	Involuntary	Required	ECT, clauses 15(b)(3) and 16(a)
Suspension of business due to unforeseeable events	Lawful	Involuntary	Required	ECT, clauses 15(b)(3) and 16(b)
Death of employee	Lawful	Involuntary	n/a	ECT, clause 16(c)
Cancellation with mutual agreement	Lawful	n/a	n/a	ECT, clause 18
Opposing an illegal lockout	Unlawful	Involuntary	n/a	LOL, section 44(c)
Membership in a labour organization	Unlawful	Involuntary	n/a	LOL, section 44(d)

Reason for termination	Legality	Category of termination	Advance notice	Reference
Taking maternity leave	Unlawful	Involuntary	n/a	LHR, rule 50(g)
Taking medical leave	Unlawful	Involuntary	n/a	LHR, rule 50(g)
Any other involuntary termination	Unlawful	Involuntary	n/a	n/a

n/a = not applicable; ECT = Employment Contract Template (2017); LOL = Labour Organization Law, 2011; LHR = Leave and Holiday Rules, 2018.

Source: Compiled by the authors from national legislation.

4.1. Resignation

An employee has the right to resign from their job with 30 days advance notice. The employer must then permit the resignation and pay any outstanding salary and remaining earned leave days (ECT, clauses 15(a)(1, 3)).

There are no stipulations governing the consequences to employees if they fail to inform their employers of their intent to resign in advance. It is understood that no specific administrative or judicial procedure is put in place for such particular cases, and therefore, an employer may bring an ordinary civil action, if necessary.

4.2. Involuntary termination

The employer is allowed to terminate the employment relationship only for prescribed reasons by informing the employee 30 days in advance with an official notice with signature (ECT, clauses 15(b)(1, 3)). These prescribed reasons include ordinary or grave misconduct committed by the employee; liquidation of the employer's business or factory closure; suspension of business due to unforeseeable events;⁸ and death of the employee (ECT, clauses 15(b)(2), 16).

Concerning dismissal for misconduct, the employment contract should be accompanied by employment rules that specify in an appendix ordinary misconduct, grave misconduct and the levels of disciplinary action for each category of misconduct (ECT, clause 13). The employment rules are determined by mutual agreement between the employer and employee, while also considering the nature of the business and the code of conduct issued by the industrial zone. It should be noted that the ECT does not provide any further details concerning misconduct, and therefore it is understood that the employer and employee can define misconduct by mutual agreement.⁹

⁸ It should be noted that neither the ESDL nor the ECT provide further information regarding the definition of "unforeseeable events" or the situations that would be considered as such. Subject to confirmation, it is understood that the term refers to force majeure events, which typically comprise unforeseeable, insurmountable and external events that prevent one or both parties from fulfilling their contractual obligations.

⁹ A previous decision made by the Arbitration Body shows that in the absence of agreed upon forms of misconduct either in an employment contract or as a workplace rule, an employer is not allowed to dismiss an employee based on a claim of misconduct (Nogami, forthcoming). In a case concerning AMY Fabric Co. (15/2020), the employer had dismissed its employees for allegedly violating a workplace rule. However, the Arbitration Body found that the employees did not have employment contracts during their 11 months of service and the company's workplace rules did not define any forms of misconduct, and therefore, concluded that the employees did not commit any misconduct. The Arbitration Body ordered the employer to pay notice pay and severance to the employees.

In case of ordinary misconduct, an employee shall be given a written warning for the first and second violations (ECT, clause 15(b)(2)). Upon the third violation, the employee shall sign an undertaking in which they commit to abiding by the employment rules. In the event of any further violations or breaches of contract within the 12 months following the third violation, the employer can terminate the employment contract. If the employee does not commit any further offence within the 12 months from the third violation, all previously committed violations shall be cleared from their record. It should be noted that the ECT does not specify the consequences of grave misconduct. As such, it is understood that, in such cases, an immediate termination is permitted.

4.3. Unlawful termination

Some specific dismissals are explicitly prohibited by laws and regulations. The Labour Organization Law, 2011, (LOL) prohibits two specific cases of dismissal. That is, employers are not allowed to dismiss workers because they oppose an illegal lockout, nor are they allowed to dismiss workers because they are members of labour organizations that exercise organizational activities or participate in a strike in accordance with the law (LOL, section 44). Similarly, the Leave and Holiday Rules, 2018, (LHR) prohibits employers from suspending an employee, reducing their salary, relocating them or terminating the employment relationship due to the employee taking maternity leave or medical leave as prescribed by the Leave and Holiday Law, 1951 (LHL) (LHR, rule 50(g)).¹⁰

Otherwise, in principle, employers are not allowed to terminate the employment relationship for any reason except the abovementioned five cases.

4.4. Other termination

The legal framework does not clarify conditions and procedures about other possible cases of employment termination. As discussed in section 3.2, the ECT requires employers to guarantee the extension of the contract term unless they have valid reasons for not doing so. However, there is no provision, for example, about advance notice to be given to an employee whose contract will not be extended or renewed, or what compensation should be granted to the employee in such a case. Similarly, the ECT stipulates the possibility of an employment contract being cancelled by mutual agreement (ECT, clause 18), but it does not stipulate further details about such arrangements.

¹⁰ It can be noted that the Social Security Law (2012) also prohibits dismissal of insured workers enjoying sickness benefit, maternity benefit or temporary disability benefits owing to employment injury under this law.

► Monies on separation

The composition of payments at the time of separation varies among different countries. The payment may include severance pay for recognition for years of service, holiday pay for public holidays or other non-working days required by law, unused credits for paid annual leave and sick leave, bonuses, and many others.

This section reviews provisions that govern such payments in Myanmar. Summarized briefly, according to the existing laws and regulations, there are three major components payable at the time of separation depending upon the reason(s) for separation: (i) unpaid salary; (ii) compensation for unused earned leave entitlements; and (iii) severance pay.

Among the seven reasons for lawful termination of an employment contract (see table 4), workers are entitled to unpaid salary and unused earned leave entitlements in case of resignation, dismissal for ordinary misconduct after a third warning, and dismissal immediately after committing grave misconduct. Workers are paid for unpaid salary, unused earned leave and severance pay in case of termination of employment relationship due to liquidation of employer's business, suspension of business for unforeseeable events, and death of the employee. The payment of outstanding salary may include not only salary for days worked but also compensation for public holidays, weekly day off, earned leave, casual leave, medical leave and maternity leave that an employee has already enjoyed, but has not been paid for by the time of separation (see section 5.2). Moreover, the payment may include pay in lieu of notice when employers dismiss workers without giving the required notice (see section 5.3). The above is discuss in detail in this section.

► **Table 4. Entitlement to monies on separation based on reason for termination of employment**

Reason for termination	Unpaid salary	Used paid leave*	Unused earned leave	Severance pay	Reference
Resignation	O	O	O	X	ECT, clause 15(a)(3)
Ordinary misconduct after third warning	O	O	O	X	ECT, clause 15(b)(2)
Grave misconduct	O	O	O	X	ECT, clause 15(b)(2)
Liquidation of business	O	O	O	O	ECT, clauses 15(b)(3), 16(a)
Suspension of business due to unforeseeable events	O	O	O	O	ECT, clauses 15(b)(3), 16(b)
Death of employee	O	O	O	O	ECT, clauses 15(b)(3), 16(c)
Cancellation with mutual agreement	O	O	M	M	ECT, clause 18

O = Yes; X = No; M = Subject to mutual agreement.

* "Used paid leave" includes compensation for public holidays, weekly day off, earned leave, casual leave, medical leave and maternity leave that an employee has already accessed but has not been paid for at the time of separation, as well as pay in lieu of notice when an employer dismisses a worker without the required notice (see sections 5.2 and 5.3).

Source: Authors' abstract from national legislation.

5.1. Severance pay

Employees' entitlement to severance pay is granted based on the reason for termination. Employers' obligation to provide severance pay is regulated by ESDL section 5(d); while the formula for determining severance pay is defined by MOLIP Notification No. 84/2015.

In general, employers have to pay severance when terminating employment before the period agreed to in the employment contract. Workers are entitled to severance pay in case of involuntary termination of their contract, including in the case of liquidation of the business of the employer, suspension of business due to unforeseeable events, and death of the employee (ECT, clause 15(b)(3)). Severance pay is not due if the employee resigns (ECT, clause 15(a)(3)) or is dismissed for misconduct (ECT, clause 15(b)(2)).

No regulation explicitly stipulates an entitlement to severance pay in the case of cancellation of the employment contract by mutual agreement. As severance pay is payable to employees whose contracts are involuntarily terminated by the employer, it is understood that severance pay is not automatically awarded in the presence of consent between an employee and employer to cancel the contract unless this mutual agreement contains a specific provision of severance pay.

The amount of severance pay is calculated based on the number of months that the employee has consecutively worked for the employer and the employee’s latest monthly salary, excluding overtime payments (MOLIP Notification No. 84/2015). Employees obtain a credit for severance pay equivalent to half of their monthly salary after completing six consecutive months of service for the employer (table 5). After a year of service, an employee accumulates a severance pay credit equal to another half a month’s pay. The credit continues to build up every year up to a maximum severance entitlement of 13 months’ worth of pay for 25 years of service.

With regard to the salary used to calculate severance pay, there is no further clarification than “the latest monthly salary excluding overtime payment”. The general definition of an employee’s wage is found in section 2(a) of the Payment of Wages Law, 2016 (PWL), which states that a wage or salary means the payment entitled to be obtained by the worker for carrying out work of the employer, which includes overtime, bonuses or other remuneration. According to MOLIP Notification No. 84/2015, the salary used for calculating severance pay is the latest monthly salary, but it explicitly excludes only overtime payments. Based on these provisions, it is not wholly clear whether the payment of bonuses or other remuneration are considered to be part of the “latest monthly salary” in the event that an employer makes such payments in the last month prior to employment termination. However, considering the nature of severance pay, it can be understood that “salary” here means just the basic component of monthly wage payment. In fact, the ECT has a dedicated clause for defining daily wage, piecework and monthly salary (ECT, clause 3), and other compensation such as overtime, accommodation and other remuneration are dealt with by separate clauses. This being the case, the amount agreed to in clause 3 can be used as the salary for calculating severance pay.

It may be also important to note that actual practices may vary. Nogami (forthcoming) found several cases where the Arbitration Body dealt with the component of salary for calculating severance pay. In the case of AMY Fabric Co. (15/2020), the Arbitration Body defined the “base salary” as a combination of the basic wage and a monthly incentive for not taking a day off, or a “no-leave bonus”, and the amount of severance pay and notice pay should therefore be based on both. However, in the case of Hann Steel Power Factory (194/2020), the employer excluded the “no-leave bonus” as well as “gratuities” and “food allowances” from the monthly salary to calculate severance pay, and the Arbitration Body did not challenge this calculation.

► **Table 5. Entitled severance pay based on consecutive months of service**

Duration of employment prior to termination	Entitled severance pay (in months of salary)
6 months to less than 12 months	0.5 months
12 months to less than 24 months	1.0 month
24 months to less than 36 months	1.5 months
36 months to less than 48 months	3.0 months
48 months to less than 72 months	4.0 months
72 months to less than 96 months	5.0 months
96 months to less than 120 months	6.0 months
120 months to less than 240 months	8.0 months
240 months to less than 300 months	10.0 months
300 months and longer	13.0 months

Source: Compiled by the authors based on MOLIP Notification No. 84/2015.

5.2. Compensation for paid leave entitlement

Monies on separation often include compensation for paid leave entitlements that a worker has not taken at the time of separation. In Myanmar, employees have the right to six major leave entitlements (under certain conditions), including public holidays, weekly day off, earned leave, casual leave, medical leave and maternity leave. The Leave and Holidays Law, 1951, (LHL) grants employees public holidays, casual leave, earned leave and medical leave (sections 3–6).¹¹ A weekly day off and maternity leave were added by section 5 and section 2(b) of the Law Amending the Leave and Holiday Law, 2014 (LHLA 2014). In short, among these entitlements, it is understood that an employee has the right to receive compensation for any earned leave that the employee has not taken at the time of separation as well as compensation for any other leave that the employee has already enjoyed but has not yet been paid for by the time of separation (table 7).

5.2.1. Public holidays

Public holidays are annually announced by the Union Government (LHLA 2014, section 4).¹² Employers must grant employees the public holidays listed in table 6, and pay their employees their full wage or basic pay plus cost-of-living allowance, if any (LHL, section 3(1)).

The formula to calculate compensation for public holidays is defined by LHR rule 19. For an employee paid a monthly wage, a daily amount of compensation for public holidays is calculated based on the monthly wage divided by 30. For workers on a daily wage, it is calculated based on the daily wages agreed with the employer. For piecework workers, it is calculated based on the amount paid in the last seven days prior to public holiday divided by the number of actual working days for that period. As there is no specific provision on the due date for public holiday payments; it is understood that the compensation is paid as part of regular payroll.

Because no provision governs workers' rights to receive compensation for scheduled public holidays that the worker would have enjoyed if their employment continued, it is understood that entitlement to forthcoming public holidays is not considered as part of monies on separation. Yet, the employer must pay any unpaid compensation for public holidays that the employee has already enjoyed prior to employment termination.

► **Table 6. Public holidays in Myanmar**

Public holiday	Number of days
Independence Day	1 day
Full Moon of Tabaung	1 day
Thingyan	3 days
Burmese New Year	1 day
May Day	1 day
Full Moon of Kason	1 day

¹¹ An employee who works in any trade, industry or establishment where work is not carried on continuously for 12 months must be entitled to these forms of leave proportionate to the period of service (LHL, section 8).

¹² In practice, by virtue of the Notification No. 138 of the Revolution Government (1964), public holidays are announced by the Government every year in the Government Gazette (Judd, Checkley and Land-Kazlauskas 2017).

Public holiday	Number of days
Resistance Day	1 day
Beginning of Buddhist Lent	1 day
Martyrs' Day	1 day
End of Buddhist Lent	1 day
Full Moon of Tansaungmon	1 day
National Day	1 day
Total	14 days

Note: In practice, public holidays are announced by the Government every year in the Government Gazette (Judd, Checkley and Land-Kazlauskas 2017).

Source: LHL, section 3.

5.2.2. Weekly day off

The requirement for a “weekly day off”¹³ grants employees at least one day off per week (LHR, rule 2(j)), which was added as an employer liability to grant employees with at least one day in a week as a holiday on full wage or pay (LHLA 2014, section 5).

The formula to calculate weekly day off compensation is defined by LHR rule 14. For an employee paid a daily wage, the compensation is calculated based on the daily wages agreed with the employer. For a piecework worker, it is calculated based on the amount paid in the last seven days prior to the weekly day off divided by the number of actual working days for the period. There is no provision to calculate weekly day off compensation for an employee paid on a monthly wage. Moreover, as there is no specific provision on the due date of payment for the weekly day off, it is understood that the compensation is paid as part of regular payroll.

Because no provision governs workers’ rights to receive compensation for a scheduled weekly day off that the worker would have enjoyed if their employment continued, it is understood that entitlement for forthcoming weekly days off is not considered as part of monies on separation. Yet, the employer must pay the unpaid compensation for any weekly days off that the employee has already enjoyed prior to employment termination.

5.2.3. Earned leave

The right of workers to take earned leave was established by LHL section 4(1). According to the Law, an employee who has completed 12 months of continuous service is entitled to ten consecutive days of paid leave.¹⁴ The ECT (clause 7(c)2)) allows an employee to take entitled leave days separately instead of consecutively. Earned leave can be accumulated for up to three years if the employer and employee agree on such an arrangement (LHL, section 4(3)).

¹³ The “weekly day off” is defined by the LHR as “one day off per week as a minimum”.

¹⁴ The prescribed number of paid leave days used to be regulated differently in the original LHL, which set different leave allotments depending on the age of the worker; namely, an employee over 15 years old earns 10 days of paid leave per year, while an employee under 15 years old is to be granted 14 days of paid leave. The LHLA 2006 substituted this provision to uniformly apply a 10-day leave entitlement.

Earned leave shall be granted after completion of a period of 12 months' continuous service during which an employee has worked at least 20 days¹⁵ in every month (LHL, section 4(2)). However, an employee shall lose one day from his earned leave for every month in which he has not worked for 20 days.¹⁶ Following these provisions, the ECT has a clause that an employer can deduct one day from earned leave entitlement if an employee works less than 20 working days in each month (ECT, clause 7(c)(2)). Moreover, the LHR (rule 34) allows an employee with a contract shorter than 12 months to enjoy a proportional amount of paid leave.

The amount of compensation for earned leave should be equivalent to the average wage or average basic pay plus cost-of-living allowance for that period, and an employee must receive the compensation due for the period of earned leave allowed before the earned leave begins (LHL, section 4(4); LHR, rule 39). The LHR (rule 38(a)) provides the formula to calculate the amount of compensation: For monthly wage earners, the day rate is calculated as the salary received in last 30 days before starting earned leave divided by the number of actual working days. For daily wage or piecework workers, the day rate is calculated as the total wages received in last 30 days before starting earned leave divided by the number of actual working days (LHR, rule 38(b)). These calculations must consider paid leave days and public holidays as working days (LHR, rule 35).

An employer must pay an employee or their heir compensation for unspent leave entitlements based on the wages paid in last 30 days immediately before resignation, dismissal or death (LHL, section 4(5); LHR, rules 40–41). As there is no provision on the denominator to calculate the day rate for the compensation in these specified cases, it is understood that the general formula should be applied to calculate the amount; that is, the amount paid in last 30 days is divided by the number of actual working days, including paid leave days and public holidays. The payment in the case of resignation or dismissal must be made within two days, and in case of death must be paid as soon as possible after an heir files a claim (LHL, section 4(5)).

5.2.4. Casual leave

Casual leave is for unexpected events (LHR, rule 2(g)). Unexpected events may include, for example, a funeral for a family member.¹⁷ An employee is entitled to casual leave with wages or pay for up to six days per year, and is allowed to take a maximum of three consecutive days at any one time (LHL, section 5(1)). An employer may exceptionally allow an employee to take casual leave longer than three consecutive days considering individual reasons (LHR, rule 29). An employee must be in employment with the employer for at least two months to become entitled to casual leave, unless the employer exceptionally grants entitlements considering individual reasons (LHR, rule 28). Casual leave cannot be combined with any other kind of leave (LHL, section 5(2)),¹⁸ nor can the unspent entitlement be carried over to the subsequent year (LHL, section 5(3)).

15 The required working days per month used to be 24 days in the original Law; the LHLA 2006 reduced it to 20 days.

16 The LHL provides more details about how to count 20 working days: "An employee shall be deemed to have completed a period of 12 months' continuous service notwithstanding any interruptions in service during those 12 months brought about by sickness or accident or absence duly authorized under this Law, which counted together, do not exceed 90 days, or by a lockout or a strike which is not an illegal strike or by intermittent periods of involuntary unemployment which, counted together, do not exceed 30 days" (section 4(2)).

17 ECT clause 2(c)(5) stipulates "funeral leave" independently from casual leave, but it does not mention any additional days of entitlement. As per Judd, Checkley and Land-Kazlauskas (2017), it appears that "funeral leave" can be taken within the entitled days of casual leave as described in this paper. The ECT also states that if an employee exhausts the statutory leave entitlement, the employee shall enjoy casual leave without pay upon agreement with the employer.

18 If the employee takes other types of leave contiguously with casual leave, the casual leave shall be void. Instead, the other type of leave will be counted starting from the day the casual leave begins (LHR, rule 31).

The amount of compensation is calculated as per the daily wage agreed with the employer for daily wage earners, and the wage paid in last seven days prior to the casual leave divided by the number of actual working days for piecework workers (LHR, rule 32). The formula for calculating a day rate for monthly wage earners is not regulated by any laws or regulations. Moreover, as there is no specific provision on the due date for payment for casual leave, it is understood that the compensation is paid as part of regular payroll.

Because no provision governs workers' rights to receive any compensation for unspent casual leave entitlement, it is understood that entitlement to casual leave is not considered as part of monies on separation. Yet, the employer must pay any unpaid compensation for casual leave that the employee has already enjoyed prior to employment termination.

5.2.5. Medical leave

Medical leave is an entitlement to leave for sickness (LHR, rule 2(k)), and requires that an employee secure a medical certificate. Employees are entitled to medical leave with wages or pay up to 30 days per year after six consecutive months of service;¹⁹ while an employee who has not been employed for at least six months is allowed to take medical leave without pay (LHL, section 6(1)). An employee cannot carry over the remaining number of medical leave days into the subsequent year (LHL, section 6(5)). Unlike casual leave, medical leave can be taken contiguously with earned leave (LHL, section 7).

The amount of compensation for medical leave is calculated as per the daily wage agreed with the employer for daily wage earners, and the wage paid in last 30 days prior to medical leave divided by the number of actual working days for piecework workers (LHR, rule 45). The formula for calculating the day rate of monthly wage earners is not regulated by any laws or regulations. During the first three days of medical leave, an employee is paid half the amount of compensation instead of the wage in full (LHL, section 6(1)). An employee who has been granted medical leave can claim the compensation from the employer every week (LHL, section 6(4)). Otherwise, it is understood that the compensation will be paid as part of regular payroll, as there is no other provision on the due date of payment for medical leave.

A portion of medical leave compensation may be deducted by the employer when an employee is paid sickness cash benefits from the Social Security Board (SSB). A worker who works for a minimum of six months before taking medical leave and who has contributed to the SSB for a minimum of four months during the previous six months is entitled to SSB sickness cash benefits equivalent to 60 per cent of their average wage over the previous four months for up to 26 weeks of medical leave (Social Security Law, 2012 (SSL), section 23). If an employee is entitled to sickness cash benefits provided by both the SSB and an employer, the employee maintains both entitlements (Social Security Rules, 2014, rule 112). However, if the sum of these payments exceeds the wages or income usually received by the employee, the employer can deduct the surplus amount of money payable for medical leave.

Because no provision governs workers' rights to receive compensation for unspent medical leave entitlement, it is understood that entitlement to medical leave is not considered as part of monies on separation. Yet, the employer must pay any unpaid compensation for the medical leave that the employee has already enjoyed prior to employment termination.

¹⁹ LHR rule 42 also stipulates that a worker is entitled to medical leave for the day of a blood donation and the following day. It is not clear whether this entitlement is part of or in addition to the 30 days of medical leave.

5.2.6. Maternity leave

Maternity leave is an entitlement to prenatal and postnatal leave, as well as for a miscarriage (LHR, rule 2(i)). An employer must grant a pregnant employee paid maternity leave for six weeks prior to delivery and for eight weeks after the delivery of a child, which can be combined with medical leave (LHLA 2014, section 8). Unlike other leave entitlements, there is no requirement for a minimum period of service with the employer prior to maternity leave.

The formula for calculating the amount of compensation payable for maternity leave is not explicitly stated in laws or regulations, but the law rather simply states that an employer is liable to pay “the relevant wage or pay” during the period of maternity leave (LHLA 2014, section 8). However, considering the fact that the provision of maternity leave was added to a provision related to medical leave, it is understood that the calculation of the “relevant wage” should adopt the same methodology as that of medical leave. Following this principle, the amount of compensation can be calculated as per the daily wage agreed with the employer for daily wage earners, and the wage paid in the last 30 days prior to maternity leave divided by the number of actual working days for piecework workers (LHR, rule 45). As discussed above, the formula for calculating a day rate for monthly wage earners is not regulated by any laws or regulations. It is not clear whether the payment schedule for maternity leave also follows that for medical leave. If it does follow that schedule, an employee who has been granted maternity leave can claim the compensation from the employer every week (LHL, section 6(4)). Otherwise, it is understood that the compensation is paid as part of regular payroll, as there is no other provision on the due date of payment for medical leave.

Similar to medical leave, an employer may deduct a portion of the compensation when an employee is also being paid sickness cash benefits from the SSB. A female worker who works for a minimum of 12 months before maternity leave or miscarriage and has contributed to the Social Security Board for a minimum of six months during the said 12 months is entitled to 70 per cent of their average wage over the previous 12 months during the maternity leave period for up to 14 weeks in total (or up to six weeks after miscarriage), as well as a lump-sum delivery allowance of 50 per cent of the average wage for a single delivery, 75 per cent for a twin delivery and 100 percent for a triplet delivery and above (SSL, section 27). If an employee is entitled to both maternity cash benefits provided by the SSB and by an employer, the employee maintains both entitlements. However, if the sum of these payments exceeds the wage or income usually received by the employee, the employer can deduct the surplus amount of money from the maternity leave pay (Social Security Rules, 2014, rule 121).

Because no provision governs workers’ right to receive compensation for unspent maternity leave entitlements, it is understood that entitlement to maternity leave is not considered as part of monies on separation.

► **Table 7. Summary of leave entitlements and values**

Type of leave	Entitlement	Qualifying condition	Formula for calculating daily rate	Due date of payment	Paid on separation
Public holidays	Around 14 days per year (announced by the Government annually)	None	<ul style="list-style-type: none"> ► Monthly wage earner: monthly wage / 30 ► Daily wage earner: daily wage ► Piecework worker: amount paid in last 7 days / no. of actual working days for the period 	Payroll	Payable for unpaid public holidays enjoyed by the time of separation
Weekly off	One day per week	None	<ul style="list-style-type: none"> ► Monthly wage earner: not regulated ► Daily wage earner: daily wage ► Piecework worker: amount paid in last 7 days / no. of actual working days for the period 	Payroll	Payable for unpaid weekly days off enjoyed by the time of separation
Earned leave	<ul style="list-style-type: none"> ► 10 days ► 1 day deduction every month when an employee works less than 20 days ► Unspent entitlement can be carried over up to 3 years 	12 months of consecutive service	<ul style="list-style-type: none"> ► Monthly wage earner: salary paid in last 30 days / the number of actual working days ► Daily wage earner or piece worker: wages paid in last 30 days / the number of actual working days for the period 	Before the start of earned leave	Payable for the unspent earned leave entitlement at the time of separation
Casual leave	<ul style="list-style-type: none"> ► 6 days per year (3 consecutive days at any one time) ► Unspent entitlement cannot be carried over to the subsequent year ► Cannot be combined with other types of leave 	2 months of consecutive service	<ul style="list-style-type: none"> ► Monthly wage earner: not regulated ► Daily wage earner: daily wage ► Piecework worker: amount paid in last 7 days / no. of actual working days for the period 	Payroll	Payable for unpaid casual leave days enjoyed by the time of separation

Type of leave	Entitlement	Qualifying condition	Formula for calculating daily rate	Due date of payment	Paid on separation
Medical leave	<ul style="list-style-type: none"> ▶ 30 days per year for qualified employees ▶ Leave without pay for non-qualified employees 	6 months of consecutive service	<ul style="list-style-type: none"> ▶ Monthly wage earner: not regulated ▶ Daily wage earner: daily wage ▶ Piecework worker: amount paid in last 30 days / no. of actual working days for the period ▶ 50% of the average wage for a three-day waiting period 	Payroll or weekly upon employee's request	Payable for unpaid medical leave days enjoyed by the time of separation
Maternity leave	<ul style="list-style-type: none"> ▶ 6 weeks before and 8 weeks after the delivery ▶ Can be combined with medical leave 	None	<ul style="list-style-type: none"> ▶ Monthly wage earner: not regulated ▶ Daily wage earner: daily wage ▶ Piecework worker: amount paid in last 30 days / no. of actual working days for the period 	Payroll (or weekly upon employee's request)	Payable for unpaid maternity leave days enjoyed by the time of separation

Source: Compiled by the authors from national legislation.

5.3. Outstanding wages

The Payment of Wages Law, 2016, (PWL) governs guiding principles on wage payments; while its implementing regulation – the Payment of Wages Rule, 2018 – regulates detailed conditions.

In general, for workers who earn hourly, daily or weekly wages, or wages based on piece rates, the employer shall pay wages at the end of the work or at the time agreed to pay, and the employer must pay wages falling due within one month from the period agreed with the worker (PWL, section 4(a-b)). For monthly wage workers who earn a fixed salary for each calendar month, the employer must pay wages at the end of the payroll cycle if they employ 100 workers or fewer, and not later than five days after the end of payroll cycle if they employ more than 100 workers (PWL, section 4(c)).

► **Table 8. Payment schedules of regular wages**

Category of worker	Due date of wage payment
Monthly wage earner	<ul style="list-style-type: none"> ► 100 workers or fewer: At the end of the payroll cycle. ► More than 100 workers: Not later than five days after the end of payroll cycle.
Part-time or piecework worker	At the end of the work or the time agreed to pay

Source: PWL, section 4.

Upon employment termination, employers must pay all outstanding wages for work that a worker has performed. The due date of wage payment varies depending on who terminated the employment relationship. If the employer terminates the contract, then the employer must pay the due wages within two working days from the date of termination (PWL, section 4(d)). If the worker resigns of their own volition by sending a written notice of resignation, the employer must pay the wages at the end of the payroll cycle (PWL, section 4(e)). In case of the death of an employee, the employer must pay the due wages to a legal heir within two working days after the decease (PWL, section 4(f)).

► **Table 9. Payment schedules of outstanding wages at separation**

Reasons for termination	Due date of wage payment
Resignation	At the end of the payroll cycle
Dismissal	Within two working days from the date of termination
Death	Within two working days from the date of decease

Source: PWL, section 4.

As discussed in section 4 above, employers must give advance notice to employees when terminating the employment relationship for grave misconduct, liquidation of business or suspension of business due to unforeseeable events. It is not explicitly stipulated whether employees have the right to receive pay in lieu of notice in cases where their employer has dismissed them without the prescribed advanced notice. However, some decisions made by dispute settlement bodies suggest that employers pay wages in such cases (Nogami, forthcoming). For example, Mann Yadanarpon Airlines (84/2016) argued that an employer's liability to "notice pay"²⁰ is not stipulated MOLIP Notification No. 84/2015, and therefore they should not be obliged to pay a dismissed employee even though the employee did not receive advance notice. The Arbitration Body rejected this argument and ordered the airline to pay the employee one month's salary equivalent to the last salary payment. Thus, it is understood that, in practice, employees have the right to receive pay in lieu of advance notice of termination, and that this payment is to be the equivalent of the wages that they would have earned through working during the contracted period.

5.4. Compensation for employment terminated during probation or apprenticeship

As discussed above, an employment contract may contain a probationary period or apprenticeship period of up to three months (ECT, clause 2). However, rules for employment termination during these periods are not regulated in any laws or regulations. The previous ECT issued by MOLIP in 2015 used to define such rules and corresponding compensations, but this 2015 ECT was repealed and replaced by current ECT found in MOLIP Notification No. 140/2017. As the current ECT no longer stipulates any specific conditions with regard to termination or monies on separation during the probationary period or apprenticeship period, it is understood that the general rules on termination are applied to employees in these periods unless a mutual agreement is made.

Based on these general rules, employees in a probationary period or apprenticeship would only be entitled to unpaid salary when their employment is terminated by the employer. As an employee is required to provide at least six months of consecutive service in order to be entitled to severance pay, no probationary employee or apprentice is entitled to severance pay.

Employees on probation also do not have the right to claim compensation for any unused earned leave entitlement. According to LHR rule 24, they have the right to take casual leave, medical leave and maternity leave during the probation period. As the rule does not provide them with earned leave, they would not have accumulated credits for unused earned leave by the time of separation. The rule does not explicitly state the rights of apprentices with regard to such compensation; however, because the LHL and the ECT generally treat probation and apprenticeship equally when it comes to workers' rights, it can be understood that LHR rule 24 should be also applicable to apprentices. It should be noted that, by contrast, employees without a probationary period may accumulate leave entitlements even when their contract is for less than three months, because an employee with a term of employment of less than 12 months has the right to take a proportionate amount of earned leave (LHR, rule 34).

20 In the filed case, the term "notice pay" was used to describe payment made to a dismissed worker when the company dismissed her without advance notice.

The payment of outstanding salary may include not only salary for working days but also compensation for public holidays, weekly days off, casual leave, medical leave and maternity leave that probationary or apprentice employees have already enjoyed, but have not been paid for by the time of separation (see section 5.2 above). Because there is no specific provision that limits the right of employees in a probationary period or apprenticeship to enjoy public holidays and weekly days off, it is understood that such a right is awarded to all employees in a probationary period or apprenticeship as a basic right.

As discussed in section 5.3, employees should have the right to receive pay in lieu of notice when employers dismiss them without giving the prescribed advance notice. Following this general principle, employees in a probationary period or apprenticeship must have the same right because there is no specific provision to limit their right.

► **Table 10. Monies on separation for employees in probation and apprenticeship**

Reason for termination	Unpaid salary	Used paid leave*	Unused earned leave	Severance pay	Reference
Resignation	O	O	n/a	n/a	ECT, clause 15(a)(3); LHR, rule 24
Ordinary misconduct after third warning	O	O	n/a	n/a	ECT, clause 15(b)(2); LHR, rule 24
Grave misconduct	O	O	n/a	n/a	ECT, clause 15(b)(2); LHR, rule 24
Liquidation of business	O	O	n/a	n/a	ECT, clauses 15(b)(3), 16(a); LHR, rule 24
Suspension of business due to unforeseeable events	O	O	n/a	n/a	ECT, clauses 15(b)(3), 16(b); LHR, rule 24
Death of employee	O	O	n/a	n/a	ECT, clauses 15(b)(3), 16(c); LHR, rule 24
Cancellation with mutual agreement	O	O	n/a	n/a	ECT, clause 18; LHR, rule 24

O = Yes; n/a = Not applicable.

* Used paid leave should include compensation for public holidays, weekly days off, casual leave, medical leave and maternity leave that employees have already enjoyed but have not been paid for by the time of separation, as well as pay in lieu of notice when employers dismiss workers without giving the required period of advance notice (see sections 5.2 and 5.3).

Source: Compiled by the authors from national legislation.

5.5. Relation with unemployment benefits

While the Social Security Law, 2012, (SSL) provides a framework for an unemployment benefit scheme, the Social Security Board (SSB) has not yet implemented any such scheme. Once the scheme does begin started, employers will be allowed to deduct the amount of the unemployment benefits paid by the SSB from the compensation on separation paid by the employer (SSL, section 39(b)). As discussed above, there are several components to monies on separation. Neither the Social Security Law, 2012, nor the Social Security Rules, 2014, stipulates which component of monies on separation can be affected by the payment of unemployment benefit. Considering the nature of each component, unpaid salary, compensation for used paid leave and unused earned leave, and pay in lieu of notice can be regarded as the entitlements that a worker has already used or earned as a result of their services to the employer. On the other hand, severance pay can be regarded as an entitlement that workers obtain solely because their employment is being terminated. Because the provisions of the SSL address unemployment benefit scheme payments in relation to cash benefits awarded due to the employment relationship being terminated, it can be understood that severance pay would be the only component among regulated monies on separation that can be affected by the payment of unemployment benefits.

► **Table 11. Relation between unemployment benefits and monies on separation**

Monies on separation	Employer liability when SSB pays unemployment benefits	Entitled severance pay (in months of salary)
Unpaid salary	Cannot be reduced	n/a
Compensation for used paid leaves	Cannot be reduced	n/a
Severance pay	Can be reduced	SSL, section 39(b)
Compensation for unused earned leave	Cannot be reduced	n/a
Pay in lieu of notice	Cannot be reduced	n/a

n/a = not applicable.

Source: Compiled by the authors from national legislation.

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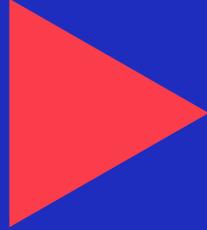
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Appendix 1. Information required for an employment contract in Myanmar

Item
(1) Title of Job
(2) Probation period
(3) Wages/Salary
(4) Place of work
(5) Duration of the Contract
(6) Working Hours
(7) Rest days, Holidays and Leave
(8) Overtime work
(9) Arrangements for meals during the period of work
(10) Accommodation
(11) Medical Treatment
(12) Ferry service and travel
(13) Rules to be followed by employee
(14) Agreement by worker regarding the duration he shall work after attending any training course arranged by the employer
(15) Resigning and being discharged.
(16) Termination of Contract
(17) Responsibilities according to rules in the Contract
(18) Amendment of the Contract by mutual agreement of employer and worker
(19) Other matters
(20) Adding, changing or amending the rules of the Contract
(21) Miscellaneous

Source: Employment and Skills Development Law, section 5(b)



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