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31 October 2023

- 1. We have two employees covering the positions of two others on leave, one on medical leave for one month, for the moment (it may be extended) and the other covering a maternity leave. I was wondering if it is mandatory to compensate with the salary of the person they are covering. For example, one earns 29,000 but the position of the person covering is 58,000. Of course, the people have neither the experience nor the skills of the others, but they are covering the full position.**

Article 206 of the Labor Code, states, "When a worker temporarily or definitively occupies a higher paying job than his own, he must receive the salary that corresponds to the former, without this implying that he is entitled to the improvements or bonuses that due to his special efficiency or long service in the company, the person who previously occupied that position might have."

It seems to me that there you have the answer to your concern.

- 2. We have an employee who resigned, but we will be giving her 50% of the severance pay. What can we call it? Exit bonus? Or what do you recommend?**

I have seen that many companies call it a "bonus", and I don't see it wrong.

From the point of view of labor and employment laws, there is no problem with putting it what it is: "50% of the severance pay, for resignation, according to agreement between the parties". However, it would not be out of place to consult an accountant or tax expert, to indicate how it is better to appear in the accounting records.

According to Article 299, Letter K, of the Tax Code, severance pay are tax exempt. Consequently, I think it would be better to put "50% of severance pay" or perhaps just "severance pay".