



EMBEDDING FAMILY-FRIENDLY POLICIES IN NATIONAL LEGAL FRAMEWORKS: A COMPARATIVE ANALYSIS OF ICELAND, VIETNAM, MALAYSIA AND INTERNATIONAL LABOUR STANDARDS

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Abstract

This article examines the legal framework governing family-friendly policies in Malaysia through a comparative analysis with Iceland and Vietnam, with reference to international labour standards developed by the International Labour Organization, principally the Workers with Family Responsibilities Convention 1981 (No. 156) and the Maternity Protection Convention 2000 (No. 183). The jurisdictions are selected to represent distinct regulatory models of family-friendly policies across different developmental contexts. Using a doctrinal and comparative legal methodology, the study analyses statutory and regulatory provisions on family-friendly policies, including leave entitlements, employment protection, non-discrimination, childcare governance and measures addressing workers with caregiving responsibilities. The analysis reveals significant differences in the comprehensiveness and integration of legal measures supporting work–family reconciliation across the selected jurisdictions. Iceland represents a highly integrated model characterised by shared parental leave, social insurance financing, flexible working arrangements and universal childcare access, while Vietnam provides strong maternity income protection through social insurance and greater state involvement in childcare provision, although paternal and parental leave remain limited. In contrast, Malaysia’s framework remains comparatively narrow and fragmented despite recent reforms to the Employment Act 1955 extending maternity leave and introducing paternity leave. Key gaps include the absence of statutory parental leave, reliance on employer-funded benefits, limited protection against discrimination based on family responsibilities and the lack of universal childcare support. The article argues that a more coherent and integrated legal framework is necessary to strengthen work–family reconciliation and support sustained female labour force participation in Malaysia.

Keywords: family-friendly policies; employment law; work–family reconciliation; female labour force participation; maternity leave; parental leave

I. INTRODUCTION

With the sustained increase in women's participation in paid employment, family-friendly policies (“FFP”) are increasingly recognised as essential legal and policy mechanisms for addressing the structural tension between employment obligations and family responsibilities. FFP commonly encompass paid maternity, paternity and parental leave, flexible working arrangements, protection for breastfeeding workers and affordable and accessible childcare that bridges the period between the end of parental leave and a child's entry into formal education.¹

Comparative and empirical scholarship demonstrates that well designed FFP play a critical role in reducing work-family conflict and supporting continued participation in paid employment, particularly for women during pregnancy and early parenthood.² In response, many jurisdictions, especially developed countries, have incorporated FFP through legislative and policy reforms.³ These developments reflect a broader shift away from treating childcare and family care as purely private matters and moving towards recognising them as issues warranting public intervention through law and social policy.

Malaysia has similarly undertaken incremental reforms in this area, most notably through amendments to the Employment Act 1955 (“EA 1955”) that came into force in 2023. These amendments include, among others, the extension of maternity leave from 60 to 98 days and the introduction of statutory paternity leave of seven consecutive days for married male employees. While these reforms signal growing awareness of family-friendly concerns within Malaysian employment regulation, they raise important questions as to whether the existing legal framework operates as a coherent and integrated system capable of supporting shared caregiving responsibilities and continuity of employment.

While FFP have been widely examined in developed jurisdictions, scholarship addressing these issues in Malaysia remains limited. Existing literature largely focuses on constitutional guarantees of equality under Articles 8(1) and 8(2) of the Federal Constitution, the limited protections for women under the EA 1955, and Malaysia's obligations under the Convention on the Elimination of All Forms of Discrimination Against Women 1979 (“CEDAW”). Studies on FFP related issues in Malaysia are predominantly empirical, examining work-family conflict,⁴ flexible work arrangement,⁵ and the extent of FFP adoption.⁶ Relatively little attention has been devoted to analysing FFP as a structured and enforceable legal framework. Consequently, the adequacy of Malaysia's legal framework on FFP, particularly in comparison with international standards and other jurisdictions, remains underexplored.

¹ Catherine Rutgers, Center for Child Rights and Corporate Social Responsibility and UNICEF, *Family-Friendly Policies Handbook for Business* (Report, 2020) 5 <<https://www.unicef.org/mongolia/media/3666/file/Family-friendly%20policies.pdf>>.

² Yekaterina Chzhen, Anna Gromada and Gwyther Rees, UNICEF Office of Research, *Are the world's richest countries family-friendly? Policy in the OECD and EU* (Report, 2019) 18 <<https://www.unicef.org/media/55696/file/Family-friendly%20policies%20research%202019.pdf>>; Angela Cipollone, Eleonora Patacchini and Giovanna Vallanti, ‘Women labor market participation in Europe: Novel evidence on trends and shaping factors’ (2014) 3(1) *IZA Journal of European Labor Studies* 18, 31 <<https://izajoels.springeropen.com/articles/10.1186/2193-9012-3-18#citeas>>; Claudia Olivetti and Barbara Petrongolo, ‘The Economic Consequences of Family Policies: Lessons from a Century of Legislation in High-Income Countries’ (2017) 31(1) *Journal of Economic Perspectives* 205, 220 <<https://pubs.aeaweb.org/doi/pdfplus/10.1257/jep.31.1.205>>.

³ Ibid.

⁴ Sabitha Marican and Surena Sabil, ‘Family-Friendly Policies as an Organizational Support to Overcome Work-Family Conflict’ (2013) 9(1) *The Malaysian Journal of Social Administration* 1, 1-18 <<https://ejournal.um.edu.my/index.php/MJSA/article/view/3137/1225>>.

⁵ Muzaffar Syah Mallow, ‘Formulating Regulative Framework on Flexible Working Hours in Malaysia’ [2018] 1 *Malayan Law Journal* lxx, lxxi.

⁶ Aminah Ahmad, ‘Family-Friendly Employment Policy Practices in the Malaysian Government and Selected Private Organizations’ (2007) 3(1) *Journal for Global Business Advancement* 128, 128-135 <<http://psasir.upm.edu.my/id/eprint/12351/>>.

Against this backdrop, this article examines the legal framework governing FFP in Malaysia through comparative analysis with Iceland and Vietnam, using international labour standards as a normative reference point. The article focuses on the legal design, scope, and normative orientation of FFP. It examines whether Malaysia's existing legal framework adequately recognises family responsibilities as a legitimate basis for workplace protection, and whether FFP are treated as enforceable components of law.

II. METHODOLOGY, SCOPE AND SIGNIFICANCE OF THE ARTICLE

This article adopts a qualitative doctrinal methodology, supplemented by comparative legal analysis. It is grounded in documentary examination of primary legal sources, including constitutional provisions, statutes, subsidiary legislation and relevant policy instruments regulating FFP in Malaysia, Iceland and Vietnam. These materials are analysed alongside authoritative secondary literature to evaluate both the substantive content and coherence of the legal framework. Conventions and Recommendations of the International Labour Organization (“ILO”) serve as a reference point for examining domestic FFP frameworks.

The doctrinal inquiry focuses on the design and internal coherence of legal rules governing FFP, including maternity, paternity and parental leave; employment protection linked to pregnancy and caregiving responsibilities; non-discrimination on grounds of family status; flexible working arrangements; protection for breastfeeding workers; and childcare regulation insofar as it facilitates continued participation in paid employment. The analysis extends beyond the formal existence of provisions to assess their scope, enforceability and integration within the broader legal framework.

A comparative method is employed to examine how different jurisdictions conceptualise and institutionalise FFP. The selection of Iceland and Vietnam as comparator jurisdictions was guided by the objective of examining contrasting regulatory approaches to FFP. Both jurisdictions have developed established legal frameworks supporting workers with family responsibilities. Iceland represents a leading model of FFP consistently ranking among the world's highest-performing jurisdictions in gender equality and work-family reconciliation.⁷ Vietnam provides a regionally relevant comparator with consistently high female labour force participation while operating within a developing Southeast Asian context that shares important demographic and economic characteristics with Malaysia.⁸ Together, these jurisdictions provide contrasting regulatory models for examining how legal frameworks recognise and support workers with family responsibilities.

The scope of the article is confined to legal analysis. It does not seek to rank jurisdictions or empirically measure policy outcomes, but rather to assess differences in legal design, scope and enforceability and to determine whether FFP are embedded as integral and rights-based components of the legal system. While historical and social context is acknowledged where necessary, the primary focus remains on the current legal framework and its alignment with recognised international standards. Consequently, this analysis is confined to the legal architecture of FFP, rather than broader questions of economic impact, fiscal sustainability, or practical implementation.

The study contributes to Malaysian legal scholarship by addressing a relative gap in sustained doctrinal analysis of FFP as a coherent regulatory framework. It advances theoretical discourse on gender equality and labour regulation by examining how legal design can facilitate inclusive workforce participation. The comparative analysis of Iceland and Vietnam further strengthens the study by offering distinct regulatory models as reference points for Malaysia.

⁷ Chzhen (n 2) 18.

⁸ World Bank Group, ‘Labor force participation rate, total (% of total population ages 15-64) (modeled ILO estimate)’, *World Bank Open Data* (Web Page, 2024) <<https://genderdata.worldbank.org/en/indicator/sl-tlf-acti-zs>>; Angana Banerji et al, ‘Asian Women at Work’ (2018) 55(3) *Finance & Development* 12, 14 <<https://www.elibrary.imf.org/view/journals/022/0055/003/article-A004-en.xml>>.

From a legal perspective, the study seeks to inform ongoing law reform efforts concerning FFP in Malaysia. It provides structured insights to assist policymakers in assessing the adequacy of existing provisions and identifying areas for improvement in light of international and comparative standards.

III. CONCEPT OF FAMILY-FRIENDLY POLICIES

The United Nations Children's Fund defines FFP as "measures and arrangements that positively impact workers' ability to reconcile work and family responsibilities while advancing the development and well-being of children and caregivers".⁹ In essence, FFP comprise legal and policy measures designed to facilitate the reconciliation of employment and caregiving responsibilities. Core elements include maternity, paternity and parental leave, flexible working arrangements, protection for breastfeeding workers, accessible and affordable childcare, employment protection and measures addressing discrimination and the needs of workers with family responsibilities.¹⁰

The emergence of FFP is closely linked to the historical transformation of women's labour force participation during the twentieth century. As Goldin observes,¹¹ the large-scale entry of women, particularly married women, into paid employment fundamentally altered the relationship between work and family life, exposing the limitations of labour systems premised on the traditional male breadwinner model. As increasing numbers of workers combined paid employment with caregiving responsibilities, tensions between work and family obligations became more pronounced, prompting broader debates concerning work, care, and gender equality. Fraser argues that gender equity cannot be achieved by promoting women's employment alone, but requires dismantling the gendered opposition between breadwinning and caregiving so that both become shared responsibilities, with institutions redesigned to support this integration for men and women alike.¹²

In response, the ILO introduced the Women with Family Responsibilities Recommendation 1965 (No. 123) aimed at supporting women with caregiving responsibilities. Significantly, Article 4 recognised childcare as essential support and urged public authorities to ensure adequate and affordable services. The normative framework was strengthened by the ILO Workers with Family Responsibilities Convention 1981 (No. 156) which extended protection to all workers with family responsibilities and promoted substantive equality and shared caregiving. The ILO framework is complemented by broader international human rights instruments, particularly CEDAW, which recognises the importance of reconciling employment and family responsibilities through measures such as childcare provision and shared caregiving.¹³ Collectively, these instruments established key pillars of contemporary FFP, including parental leave, flexible work arrangements, and accessible childcare, aimed at addressing structural barriers arising from the conflict between paid work and caregiving responsibilities and enabling fuller participation in both employment and family life.

Comparative and empirical scholarship indicates that measures such as maternity, paternity and parental leave, accessible childcare and flexible working arrangements can reduce work-family conflict, improve employment continuity and support women's labour market participation.¹⁴ For this reason, these policies are no longer regarded as optional welfare

⁹ Rutgers (n 1) 5.

¹⁰ Ibid.

¹¹ Claudia Goldin, 'The Quiet Revolution That Transformed Women's Employment, Education, and Family' (2006) 96(2) *American Economic Review* 1, 1-21.

¹² Nancy Fraser, 'After the Family Wage: Gender Equity and the Welfare State' (1994) 22(4) *Political Theory* 591, 611-13 <<https://www.jstor.org/stable/192041>>.

¹³ *Convention on the Elimination of All Forms of Discrimination against Women*, opened for signature 18 December 1979, 1249 UNTS 13 (entered into force 3 September 1981) art 11(2).

¹⁴ Elena Del Rey, Andreas Kyriacou and José I Silva, 'Maternity leave and female labor force participation: Evidence from 159 countries' (2021) 34(3) *Journal of Population Economics* 803, 805.

measures. Instead, they are increasingly recognised as essential legal and policy mechanisms for addressing the structural tension between employment obligations and family responsibilities.¹⁵ Whether enacted through stand-alone statutes, equality legislation, labour codes, or social security laws, FFP collectively shapes a country's legal framework governing the relationship between work and family life. This understanding provides the foundation for the comparative analysis that follows.

IV. LEGAL FRAMEWORK ON FAMILY-FRIENDLY POLICIES

A. International Standards and Best Practices

The ILO has developed a normative framework on FFP centred on the Workers with Family Responsibilities Convention 1981 (No. 156) ("**Convention No. 156**") and the Maternity Protection Convention 2000 (No. 183) ("**Convention No. 183**"), together with their accompanying recommendations. Conventions create binding obligations for ratifying States, while recommendations provide interpretive guidance and encourage progressive development of labour standards.¹⁶ Earlier instruments, notably, the Maternity Protection Convention 1919 (No. 3), the Maternity Protection Convention (Revised) 1952 (No. 103), and the Women with Family Responsibilities Recommendation 1965 (No. 123), laid the foundation for the current framework. The Workers with Family Responsibilities Recommendation 1981 (No. 165) ("**Recommendation No. 165**") and the Maternity Protection Recommendation 2000 (No. 191) ("**Recommendation No. 191**"), further elaborate and strengthen these standards.

1. Maternity and Parental Protection

Convention No. 183 provides the most comprehensive contemporary articulation of maternity protection. Article 4 mandates a minimum of 14 weeks' maternity leave, including six weeks of compulsory postnatal leave, with Recommendation No. 191 encouraging extension to 18 weeks. Convention No. 183 further recognises the right to additional leave in cases of illness, complications, or risks arising from pregnancy or childbirth,¹⁷ while Recommendation No. 191 contemplates circumstances in which an employed father may assume responsibility for the remainder of the mother's postnatal leave, signalling movement toward shared caregiving responsibility. Parental leave is addressed in item 22(1) of Recommendation No. 165 which provides that either parent should have the option of taking parental leave following maternity leave, with employment protection.

Convention No. 183 requires cash benefits during maternity leave at a level sufficient to maintain the health and welfare of the mother and child, with a minimum replacement rate of

<<https://doi.org/10.1007/s00148-020-00806-1>>; Mohamad Amin, Asif Islam and Alena Sakhonchik, 'Does paternity leave matter for female employment in developing economies? Evidence from firm-level data' (2016) 23(16) *Applied Economics Letters* 1145, 1145-1148 <<https://doi.org/10.1080/13504851.2016.1139669>>; Christopher J Ruhm, 'The Economic Consequences of Parental Leave Mandates: Lessons from Europe' (1998) 113(1) *The Quarterly Journal of Economics* 285, 285-317; Anna Silim and Alfie Stirling, *Women and Flexible Working: Improving Female Employment Outcomes in Europe* (Report, December 2014) 5 <https://ippr-org.files.svdcn.com/production/Downloads/women-and-flexible-working_Dec2014.pdf?dm=1728042348>; Ylenia Brilli, Daniela Del Boca and Chiara D Pronzato, 'Does child care availability play a role in maternal employment and children's development? Evidence from Italy' (2016) 14(1) *Review of Economics of the Household* 27, 27-51 <<https://doi.org/10.1007/s11150-013-9227-4>>.

¹⁵ Chzhen (n 2) 18.

¹⁶ 'Conventions, Protocols and Recommendations', *International Labour Organization* (Web Page, 2025) <<https://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang-en/index.htm>>.

¹⁷ *Maternity Protection Convention, 2000 (No 183)*, opened for signature 15 June 2000, 2181 UNTS 253 (entered into force 7 February 2002) art 5.

two-thirds of previous earnings.¹⁸ It further provides that such benefits should be financed through social insurance, public funds or other national mechanisms¹⁹ rather than direct employer liability. The Convention also requires qualifying conditions to be accessible to the majority of employed women and provides for medical benefits associated with pregnancy, childbirth and postnatal care.²⁰ Convention No. 183 also requires protection from hazardous work during pregnancy and nursing, prohibits dismissal on maternity-related grounds, guarantees the right to return to the same or equivalent position and recognises breastfeeding breaks as working time.²¹

2. *Workers with Family Responsibilities and Childcare*

Complementing maternity protection, Convention No. 156 establishes a framework enabling both men and women to reconcile employment with family responsibilities while advancing substantive gender equality.²² It marks a shift by recognising caregiving as a shared social function and a matter of labour rights, rather than a private female obligation.²³ Further, Convention No. 156 seeks to ensure that workers with family responsibilities can engage in employment without discrimination or conflict between work and family duties.²⁴ It requires States to adopt measures facilitating access to employment, labour market retention, and reintegration following absence.²⁵ The Convention also protects workers against dismissal on the ground of family responsibilities and calls for working conditions to be adapted to caregiving needs.²⁶ Recommendation No. 165 elaborates practical measures such as flexible working arrangements and leave to care for dependants.²⁷

Childcare forms a distinct component of this framework. Article 5 of Convention No. 156 requires States to take account of the needs of workers with family responsibilities in the development of childcare and family services. Recommendation No. 165 further emphasises that childcare services should be accessible, appropriate and adequate, provided either free of charge or at a cost proportionate to the worker's capacity to pay, and maintained to appropriate hygienic and technical standards with qualified staff.²⁸ Collectively, these provisions recognise that adequate childcare infrastructure is integral to reconciling paid work and caregiving responsibilities.

3. *Analytical Commentary*

The international framework developed by ILO reflects a significant evolution in recognising FFP as matters of legal entitlement and social justice. Convention No. 183 establishes binding guarantees on maternity leave, health protection, income security, and employment continuity, while Convention No. 156 situates caregiving within the principles of equality and non-

¹⁸ Ibid arts 6(2)–(3).

¹⁹ Ibid art 6(8).

²⁰ Ibid arts 6(5)–(7).

²¹ Ibid arts 3, 8, 9–10; *Maternity Protection Recommendation, 2000 (No 191)* (adopted 15 June 2000) item 6(5).

²² International Labour Organization, *Workers with Family Responsibilities Convention, 1981 (No 156): Committee of Experts on the Application of Conventions and Recommendations, General observation* (2020) 2
<https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@ed_norm/@normes/documents/publication/wcms_752428.pdf>.

²³ Ibid.

²⁴ *Workers with Family Responsibilities Convention, 1981 (No 156)*, opened for signature 23 June 1981, 1856 UNTS 480 (entered into force 11 August 1983) art 3(1).

²⁵ Ibid arts 4, 7.

²⁶ Ibid arts 4(b), 8.

²⁷ *Workers with Family Responsibilities Recommendation, 1981 (No 165)* (adopted 23 Jun 1981) items 18–20, 23(1), 28.

²⁸ Ibid items 25–26(2).

discrimination. Together, they reframe family responsibilities as a public concern integral to labour rights.

Notwithstanding these advances, structural limitations persist. While maternity protection is embedded in binding treaty obligations, paternity and parental leave are addressed primarily in non-binding instruments, notably Recommendation No. 191 and Recommendation No. 165. These Recommendations neither prescribe minimum durations nor establish a comprehensive and enforceable regime of employment protection, resulting in fragmented and uneven national implementation. Normative inconsistency further weakens coherence: Recommendation No. 165 refers to the “possibility” of parental leave,²⁹ whereas Recommendation No. 191 frames it as an “entitlement”,³⁰ diluting rights-based clarity. Consolidating paternity and parental leave within Convention No. 183 would strengthen enforceability and reduce fragmentation.

A similar concern arises in relation to childcare. Although Convention No. 156 recognises the need to support workers with family responsibilities, it provides only broadly framed obligations, leaving detailed standards on affordability, accessibility, and quality to Recommendation No. 165.³¹ This limits enforceability and places substantial discretion on national systems.

Overall, the international FFP framework provides an essential normative foundation but remains incomplete in its treatment of paternity, parental leave, and childcare. Incorporating binding provisions in these areas would enhance coherence, strengthen protection, and advance substantive gender equality, while serving as a critical benchmark for evaluating national FFP regimes in comparative analysis.

B. Iceland

Icelandic FFP is premised on the view that the family, regardless of form, is a fundamental pillar of society requiring protection. Although a distinct family policy was largely absent from Iceland’s parliamentary debates before the 1990s, growing concern with family welfare and work–family reconciliation led to increasing political attention.³² This culminated in a 1997 parliamentary resolution formally recognising the need for a comprehensive family policy.³³ As Eydal & Ólafsson observe,³⁴ the growing emphasis on work–family reconciliation among policymakers, trade unions and employers, was a key driver of this shift. Iceland’s ratification of the ILO Workers with Family Responsibilities Convention 1981 (No. 156) in 2000 further reinforced these objectives and contributed to the subsequent development of an integrated FFP framework.³⁵

These principles are reflected in a coherent legislative framework, notably the Act on Maternity/Paternity Leave and Parental Leave No. 144/2020, the Act on Equal Status and Equal Rights Irrespective of Gender No. 150/2020, the Prohibition on Termination of Employment due to Family Responsibilities No. 27/2000 and the Preschool Act No. 90/2008. Together, these statutes operationalise Iceland’s integrated approach to FFP.

²⁹ Ibid item 22(1).

³⁰ *Maternity Protection Recommendation* (n 21) item 10(3).

³¹ *Workers with Family Responsibilities Recommendation* (n 27) item 25.

³² Guðný Björk Eydal and Ingólfur V Gíslason, ‘Family Policies: The Case of Iceland’ in Mihaela Robila (ed), *Handbook of Family Policies Across the Globe* (Springer, 2014) 109, 109–124 <https://doi.org/10.1007/978-1-4614-6771-7_8>.

³³ Ibid.

³⁴ Guðný Eydal and Stefán Ólafsson, ‘Family Policy in Iceland: An Overview’ in Ilona Ostner and Christoph Schmitt (eds), *Family Policies in the Context of Family Change: The Nordic Countries in Comparative Perspective* (Verlag für Sozialwissenschaften, 2008) 109, 109–127.

³⁵ Alþingi [Icelandic Parliament], *Svar* [Answer] (Parliamentary Paper No 1573, 130th Legislative Session, 2003–04) <<https://www.althingi.is/altext/130/s/1573.html>>.

1. Maternity, Paternity and Parental Protection

Under the Act on Maternity/Paternity Leave and Parental Leave No. 144/2020, Iceland adopts an inclusive and equality-oriented leave. Entitlement extends to employees, the self-employed, persons outside the labour market, part-time workers below 25 per cent of full-time hours, and full-time students.³⁶ The Act provides a total of 12 months' leave, with six months allocated to each parent,³⁷ of which six weeks may be transferred to the other parent.³⁸ Leave may be taken continuously or in segments of no less than two weeks, thereby promoting flexibility and shared caregiving.³⁹ Benefits are paid from the Maternity/Paternity Leave Fund, financed through social security contributions,⁴⁰ and replace 80 per cent of earnings. Eligibility requires six months' continuous participation in the domestic labour market, with benefits amounting to 80 per cent of average aggregate wages, subject to a statutory cap at ISK 600,000 per month.⁴¹ The Act further requires workplace protection for pregnant and breastfeeding employees.⁴²

Each parent is also entitled to four months of non-transferable unpaid parental leave, exercisable until the child reaches eight years of age,⁴³ subject to six months' continuous service with the same employer.⁴⁴ Similar to maternity and paternity leave, parents can choose to take such leave in one continuous period or split it into a number of periods, subject to their employer's agreement.⁴⁵ Furthermore, the Act guarantees the right to return to the same or an equivalent position⁴⁶ and prohibits dismissal on the ground of taking maternity, paternity or parental leave, except for lawful reasons.⁴⁷

2. Equal Status and Equal Rights Irrespective of Gender

The Act on Equal Status and Equal Rights Irrespective of Gender No. 150/2020 ("**GEA 150/2020**"), read together with the Act on the Administration of Matters concerning Equality No. 151/2020, establishes a comprehensive framework prohibiting gender discrimination and promoting substantive equality across all spheres of society.⁴⁸ The Act obliges employers to facilitate employees' work-family reconciliation, including through flexible working arrangements and support for employees returning from maternity, paternity or parental leave.⁴⁹ It further prohibits adverse treatment on grounds of pregnancy, childbirth or the taking of such leave, shifting the burden to employers to demonstrate that dismissal is unrelated to these factors.⁵⁰ It also prohibits dismissal based on gender discrimination, with violations giving rise to compensation for financial and non-financial loss.⁵¹

To support labour market reintegration, Article 12 guarantees equal access to retraining and skills development following leave. Employers with 25 or more employees are additionally required to adopt formal gender equality plans, thereby institutionalising equality objectives within organisational policy.⁵²

³⁶ *Act on Maternity/Paternity Leave and Parental Leave* (Iceland) No 144/2020, art 1.

³⁷ *Ibid* art 8.

³⁸ *Ibid*.

³⁹ *Ibid* art 13.

⁴⁰ *Ibid* art 6.

⁴¹ *Ibid* arts 21, 23–24.

⁴² *Ibid* art 16.

⁴³ *Ibid* art 44.

⁴⁴ *Ibid* art 46.

⁴⁵ *Ibid* art 45.

⁴⁶ *Ibid* art 49.

⁴⁷ *Ibid* art 50.

⁴⁸ *Act on Equal Status and Equal Rights Irrespective of Gender* (Iceland) No 150/2020, art 1 ('**GEA 150/2020**').

⁴⁹ *Ibid* art 13.

⁵⁰ *Ibid* art 18.

⁵¹ *Ibid*, arts 20, 31.

⁵² *Ibid* art 5.

3. Workers with Family Responsibilities and Childcare

The Prohibition on Termination of Employment due to Family Responsibilities Act No. 27/2000 provides targeted protection for employees with caregiving obligations by prohibiting dismissal on the ground of family responsibilities.⁵³ By extending protection beyond pregnancy and childbirth to ongoing caregiving duties, the Act reinforces the safeguards against termination and adverse treatment linked to maternity, paternity or parental leave under Articles 13 and 18 of the GEA 150/2020.

Complementing these employment protections, the Preschool Act No. 90/2008 ensures access to early childcare through municipally administered preschools. The Act requires local authorities to establish and operate preschools for children under the age of six.⁵⁴ Although municipal councils may impose attendance fees, charges must not exceed the average actual cost of provision.⁵⁵ Through this structure, the Act promotes both accessibility and relative affordability of early childhood education and childcare, thereby supporting parents' return to work and strengthening the overall coherence of Iceland's family-friendly policy regime.

4. Analytical Commentary on Iceland

Iceland's family-friendly framework is distinguished by both the duration and structural design of its leave regime under the Act on Maternity/Paternity Leave and Parental Leave No. 144/2020. The equal allocation of 12 months' paid leave, with only six weeks transferable between parents, institutionalises shared caregiving and incentivises paternal uptake.⁵⁶ Flexible arrangements permitting leave to be taken in blocks further facilitate work-family reconciliation. This design promotes sustained paternal involvement while facilitating mothers' timely return to employment and employment continuity, contributing to Iceland's status as one of the countries with the smallest gender gap globally.⁵⁷

The financing structure reinforces these objectives. Leave benefits are paid through a publicly funded social insurance scheme,⁵⁸ relieving employers of direct wage liabilities and reducing incentives for discriminatory hiring. Robust job protection embedded in the Act on Maternity/Paternity Leave and Parental Leave No. 144/2020,⁵⁹ the GEA 150/2020⁶⁰ and the Prohibition on Termination of Employment due to Family Responsibilities Act No. 27/2000,⁶¹ prohibiting termination due to family responsibilities further guarantees the right to return and shields employees from dismissal linked to caregiving status.

Childcare provision consolidates these gains. Under the Preschool Act No. 90/2008, municipalities establish and administer subsidised preschools for children under six, with fees capped at the average cost of provision.⁶² Although not framed as an absolute entitlement, broad accessibility has resulted in high levels of participation.⁶³ This integrated approach addresses affordability and accessibility, the two central barriers to maternal labour market re-entry.

Collectively, Iceland's model reflects a coherent dual-earner, dual-carer paradigm. By aligning leave design, income support, employment protection and early childhood services, it

⁵³ *The Prohibition on Termination of Employment due to Family Responsibilities Act* (Iceland) No 27/2000, art 1.

⁵⁴ *Preschool Act* (Iceland) No 90/2008, art 1, 4; *Compulsory School Act* (Iceland) No 91/2008, art 3.

⁵⁵ *Preschool Act* (Iceland) No 90/2008, art 27.

⁵⁶ Guðný Björk Eydal, 'Policies promoting care from both parents: The case of Iceland' in Guðný Björk Eydal and Ingólfur Vilhjálmur Gíslason (eds), *Equal rights to earn and care: The case of Iceland* (Félagsvísindastofnun, 2008) 111.

⁵⁷ World Economic Forum, *Global Gender Gap 2024: Insight Report* (Report, June 2024) <https://www3.weforum.org/docs/WEF_GGGR_2024.pdf>.

⁵⁸ *Act on Maternity/Paternity Leave and Parental Leave* (n 36) art 6.

⁵⁹ *Ibid* arts 49–50.

⁶⁰ *GEA 150/2020* (n 48) arts 13, 18, 31.

⁶¹ *The Prohibition on Termination of Employment due to Family Responsibilities Act* (n 53) art 1.

⁶² *Preschool Act* (n 54) arts 1, 4, 27.

⁶³ Fewer licenced preschool teachers', *Statistics Iceland* (Web Page, 18 October 2019) <<https://www.statice.is/publications/news-archive/education/children-and-staff-in-pre-primary-schools-2018/>>.

not only meets but, in several respects, exceeds prevailing international standards, offering a persuasive benchmark for jurisdictions seeking to strengthen female labour force participation through comprehensive and enforceable FFP.

C. Vietnam

Vietnam's approach to FFP is rooted in longstanding constitutional commitments to gender equality, maternal protection and social welfare.⁶⁴ Since the 1946 Constitution, successive constitutional reforms have consistently affirmed equality between women and men and recognised the State's role in promoting women's participation in economic and social life,⁶⁵ principles that remain reflected in the current 2013 Constitution.⁶⁶

These constitutional commitments are given legislative effect through the Labour Code 2019, the Social Insurance Law 2024, the Law on Gender Equality 2006 and the Law on Education 2019. Together, these statutes embed family-friendly protections within employment and social policy, providing institutional support for the reconciliation of work and family responsibilities.

1. Maternity and Paternity Protection

Vietnam's maternity and paternity protection regime is principally governed by the Labour Code 2019 and the Law on Social Insurance 2024. Female employees are entitled to six months' maternity leave, with the option to extend leave beyond six months without pay.⁶⁷ During the first six months, employees receive 100 per cent of their average salary, financed through the social insurance fund,⁶⁸ thereby reducing direct employer cost exposure and mitigating discriminatory hiring risks. Vietnamese law further extends maternity protection beyond the leave period by recognising breastfeeding rights in the workplace where female employees nursing a child under 12 months of age are entitled to a paid 60-minute break during working hours each day.⁶⁹

Employment security is comprehensive. Employees are guaranteed reinstatement to the same or an equivalent position without loss of pay or benefits,⁷⁰ and dismissal on grounds of marriage, pregnancy, maternity leave or child-rearing responsibilities is prohibited.⁷¹ Pregnant employees and those raising children under 12 months are entitled to adjusted working conditions, including exemption from night work, overtime and long-distance assignments, and reassignment to lighter duties where necessary.⁷² The regime also provides paid leave of 10 to 50 days for pregnancy-related contingencies, including miscarriage, abortion and prenatal examinations, together with additional leave where medically required.⁷³ Paid leave to care for sick children is available up to 20 working days per year for children under three and 15 days for those aged three to under seven subject to medical certification,⁷⁴ with benefits paid at 75 per cent of salary from the social insurance fund.⁷⁵

Paternity leave is recognised but limited. Male employees contributing to social insurance are entitled to five working days of paid leave, extendable up to 14 days in cases of

⁶⁴ Vu Thi Hien and Ngo Minh Tuan, 'Gender Equality: Policy and the Problems Raised in Vietnam Today' (2022) 4(4) *Global Academic Journal of Humanities and Social Sciences* 157, 159.

⁶⁵ *Ibid.*

⁶⁶ *Constitution 2013* (Vietnam) arts 26(2), 58(2).

⁶⁷ *Labour Code 2019* (Vietnam) No 45/2019/QH14, arts 139(1), 139(3) ('*Labour Code*').

⁶⁸ *Ibid* art 139(2); *Law on Social Insurance 2024* (Vietnam) Law No 41/2024/QH15, arts 53, 59 ('*Law on Social Insurance*').

⁶⁹ *Labour Code* (n 67) art 137(4).

⁷⁰ *Ibid* art 140.

⁷¹ *Ibid* art 173; *Law on Gender Equality 2006* (Vietnam) No 73/2006/QH11, art 40 ('*Law on Gender Equality*').

⁷² *Labour Code* (n 67) arts 137(1)–(2).

⁷³ *Law on Social Insurance* (n 68) art 51–52.

⁷⁴ *Ibid* art 44.

⁷⁵ *Ibid* art 45(2).

surgical delivery or multiple births.⁷⁶ There is no distinct statutory parental leave scheme, reflecting a maternity-centred structure of caregiving protection.

2. *Equal Status and Equal Rights Irrespective of Gender*

The Law on Gender Equality 2006 constitutes Vietnam's first comprehensive statute institutionalising gender equality, with the objectives of eliminating gender discrimination and ensuring equal opportunities for men and women in socio-economic development.⁷⁷ The law prohibits dismissal or adverse treatment based on pregnancy or caregiving responsibilities⁷⁸ and forbids the imposition of household and caregiving tasks on one gender.⁷⁹ It promotes inclusive employment through tax incentives for enterprises employing substantial numbers of women,⁸⁰ and requires employers to consult female employees or their representatives on decisions affecting their rights and interests.⁸¹

Gender equality is framed as a societal norm extending beyond the workplace. The law affirms equal rights and responsibilities between spouses and encourages equitable distribution of domestic work within families,⁸² alongside educational measures to foster shared household responsibilities.⁸³ Enforceable mechanisms including complaint procedures and sanctions ranging from administrative fines support its practical implementation.⁸⁴

3. *Childcare*

Employers are required to either establish childcare facilities or contribute to employees' childcare expenses,⁸⁵ thereby integrating workplace-based childcare into employment governance. At the national level, the Law on Education 2019 provides structured early preschool education, as early as three months of age,⁸⁶ and mandates universal access for five-year-old children.⁸⁷ Families and guardians are required to ensure children's participation in compulsory education programmes.⁸⁸ By institutionalising early childcare from infancy and guaranteeing universal preschool access at age five, the framework supports parental workforce reintegration and complements Vietnam's maternity and employment protection regime.

4. *Analytical Commentary on Vietnam*

Vietnam's family-friendly framework is comparatively comprehensive. Six months' maternity leave exceeds the 14 week minimum under Article 4 of ILO Convention No. 183, with benefits financed through the social insurance fund rather than employers, including payments for leave to care for sick children.⁸⁹ This third-party model reduces discriminatory hiring incentives. Strong employment protection under the Labour Code 2019 including protection against dismissal and guaranteed reinstatement further secures career continuity and reduces childbirth-related economic penalties.⁹⁰

The framework is reinforced by employer childcare obligations⁹¹ and state-supported universal preschool access under the Law on Education 2019,⁹² while the Law on Gender

⁷⁶ *Labour Code* (n 67) art 139(5); *Law on Social Insurance* (n 68) art 53.

⁷⁷ *Law on Gender Equality* (n 71) art 4.

⁷⁸ *Ibid* art 40.

⁷⁹ *Ibid* art 41.

⁸⁰ *Labour Code* (n 67) arts 12, 135(4).

⁸¹ *Ibid* arts 136(1)–(2).

⁸² *Law on Gender Equality* (n 71) art 18.

⁸³ *Ibid* art 33.

⁸⁴ *Ibid* arts 35, 37, 42.

⁸⁵ *Labour Code* (n 67) arts 32(2)(e), 136(4).

⁸⁶ *Law on Education 2019* (Vietnam) No 43/2019/QH14, art 6 ('*Law on Education*').

⁸⁷ *Ibid* art 14.

⁸⁸ *Ibid* art 14(4).

⁸⁹ *Law on Social Insurance* (n 68) arts 24, 27, 30 and 38.

⁹⁰ *Labour Code* (n 67) arts 137(3), 139(1), 140.

⁹¹ *Ibid* art 136(4).

Equality 2006 embeds anti-discrimination norms and promotes shared domestic responsibilities.⁹³ Collectively, these measures integrate income protection, job security and early childcare infrastructure to sustain women's labour market participation.

Further, recent reforms under the Social Insurance Law 2024 significantly strengthen the inclusivity of Vietnam's maternity framework. Employees working under contracts of at least one month are subject to compulsory social insurance participation regardless of contractual nomenclature.⁹⁴ The Act also expressly includes part-time employees whose earnings meet the minimum contribution threshold⁹⁵ and household business owners⁹⁶ enlarging the contributory base supporting maternity benefits under Article 4(2)(b). Importantly, maternity benefits are now available to voluntary social insurance participants,⁹⁷ extending income protection to informal and self-employed workers who opt into the system. Collectively, these reforms broaden maternity-related income security beyond traditional full-time employment while maintaining a contribution-based structure.

Nevertheless, structural limitations persist. There is no distinct statutory parental leave scheme, and paternity leave is comparatively short, limiting redistribution of caregiving roles.⁹⁸ Employer childcare obligations, though progressive,⁹⁹ lack regulatory specificity and risk weak enforcement.

Overall, Vietnam reflects a strong normative and institutional commitment to reconciling work and family responsibilities, but greater inclusivity, clearer standards and enhanced shared parental responsibility are necessary to achieve substantive gender equality in labour participation.

D. Malaysia

Malaysia's family-friendly framework is principally grounded in the EA 1955, which applies in Peninsular Malaysia, while employment in Sabah and Sarawak is governed by the Labour Ordinance Sabah 1950 and the Labour Ordinance Sarawak 1952 respectively. The 2023 amendments to the EA 1955 significantly strengthened maternity and paternity protection. Parallel reforms under the Labour Ordinance of Sabah (Amendment) Act 2025 and the Labour Ordinance of Sarawak (Amendment) Act 2025, effective 1 May 2025,¹⁰⁰ have largely harmonised the three regimes. Given this substantial alignment, the analysis focuses primarily on the EA 1955, with distinctions in Sabah and Sarawak highlighted where relevant.

1. Maternity and Paternity Protection

The 2023 amendments to the EA 1955 extended maternity leave from 60 to 98 days.¹⁰¹ Maternity allowance is employer-funded¹⁰² and subject to eligibility conditions, including 90 days' service within the nine months preceding confinement and prior notification of pregnancy.¹⁰³ Section 37(1)(c) of the EA 1955 excludes entitlement where the employee has five or more surviving children.

⁹² *Law on Education* (n 86) art 14.

⁹³ *Law on Gender Equality* (n 71) arts 18, 33.

⁹⁴ *Law on Social Insurance* (n 68) art 2(1)(a).

⁹⁵ *Ibid* art 2(1)(l).

⁹⁶ *Ibid* art 2(1)(m).

⁹⁷ *Ibid* art 4(3)(a).

⁹⁸ *Labour Code* (n 67) art 139(5).

⁹⁹ *Labour Code* (n 67) art 136(4).

¹⁰⁰ 'New amendments to Sabah and Sarawak labour ordinances take effect from May 1' *The Star* (online, 2 May 2025) <<https://www.thestar.com.my/news/nation/2025/05/02/new-amendments-to-sabah-and-sarawak-labour-ordinances-take-effect-from-may-1>>.

¹⁰¹ *Employment Act 1955 (Act 265)* (Malaysia) s 37(1)(d)(ii) (*'Employment Act'*).

¹⁰² *Ibid* s 37(2).

¹⁰³ *Ibid* ss 37(2)(a), s40.

The EA 1955 strengthens job security by prohibiting dismissal during maternity leave except in cases of business closure.¹⁰⁴ A pregnant employee may only be dismissed for misconduct, breach of contract or business closure,¹⁰⁵ with the burden on the employer to prove that the termination is unrelated to pregnancy.¹⁰⁶ Section 42(1) of the EA 1955 further prohibits termination for 90 days after maternity leave where the employee remains unfit for work due to pregnancy-related illness. While the EA 1955 provides employment protection during and immediately after maternity leave, it is silent on breastfeeding rights following a mother's return to work, providing neither paid breastfeeding breaks nor workplace lactation facilities.

For the first time, the EA 1955 introduces paid paternity leave. Section 60FA of the EA 1955 grants eligible male employees seven consecutive days of paid leave, capped at five confinements, subject to 12 months' service and prior notification of the spouse's pregnancy.¹⁰⁷ The amended Labour Ordinance Sabah 1950 and Labour Ordinance Sarawak 1952 largely mirror these provisions¹⁰⁸ but additionally provided that wages of monthly-rated employees shall be deemed as fully paid during paternity leave, a safeguard not expressly provided under the EA 1955.¹⁰⁹

2. Equal Status and Equal Rights Irrespective of Gender

Although Article 8 of the Federal Constitution guarantees equality and equal protection under the law, Malaysia currently has no dedicated gender equality legislation, which limits the effectiveness of FFP.

3. Workers with Family Responsibilities and Childcare

The regulation of early childcare and pre-school education in Malaysia is principally governed by the Child Care Centre Act 1984, the Care Centres Act 1993 and the Education Act 1996, supplemented by subsidiary legislation and administrative guidelines. Collectively, these instruments constitute Malaysia's legislative framework for childcare and pre-school education.

The Child Care Centre Act 1984 regulates childcare centres for children below four years of age,¹¹⁰ through a registration and licensing framework supported by inspection, suspension and enforcement powers.¹¹¹ The Child Care Centre Regulations 2012 supplement the Act by prescribing operational standards, including caregiver-child ratios, compulsory PERMATA training, health and safety requirements and parental engagement procedures.¹¹² The Care Centres Act 1993 adopts a broader protective scope, regulating residential and day care centres for persons in need of care, including children above four years of age, older persons and persons with disabilities.¹¹³ It similarly requires registration, prescribes minimum standards on staffing, medical care, facilities and structural safety, and provides for inspection and closure.¹¹⁴ These standards are elaborated in the Care Centres Regulations 1994.¹¹⁵

Pre-school education for children aged four to six is governed by the Education Act 1996, which requires the registration of kindergartens and compliance with the National Pre-

¹⁰⁴ Ibid s 37(4).

¹⁰⁵ Ibid s 41A(1).

¹⁰⁶ Ibid s 41A(2).

¹⁰⁷ Ibid s 60FA(3).

¹⁰⁸ *Labour Ordinance of Sabah (Amendment) Act 2025 (Act A1753)* (Malaysia) s 104EA; *Labour Ordinance of Sarawak (Amendment) Act 2025 (Act A1754)* (Malaysia) s 105EA.

¹⁰⁹ Ibid.

¹¹⁰ *Child Care Centre Act 1984 (Act 308)* (Malaysia) s 2 ('Child Care Centre Act').

¹¹¹ Ibid ss 12, 14, 16.

¹¹² *Child Care Centre Act* (n 110) ss 12, 14, 16; *Child Care Centre Regulations 2012* (Malaysia) regs 2, 8, 10, 12, 14–15, 18, 24, 29, sch 3.

¹¹³ *Care Centres Act 1993 (Act 506)* (Malaysia) ss 2, 8.

¹¹⁴ Ibid, ss 4, 5, 7, 8, 13, 14–16.

¹¹⁵ *Care Centres Regulations 1994* (Malaysia) regs 4, 14, 19, 26, sch 2.

school Curriculum.¹¹⁶ The Act also regulates language policy and empowers the Minister to make regulations on curriculum and administration.¹¹⁷

Administrative instruments, including the Workplace Childcare Centre (TASKA) Guidelines (“**TASKA Guidelines**”),¹¹⁸ and the 2023 Guidelines for the Establishment and Registration of Childcare Centres at Workplaces (“**2023 Guidelines**”),¹¹⁹ further support workplace childcare by prescribing operational and registration requirements. The TASKA Guidelines focus on children below four years and prescribe operational standards such as caregiver-child ratios (1:3 for infants, 1:5 for toddlers and 1:10 for children aged three to four),¹²⁰ compulsory PERMATA training,¹²¹ health and safety protocols,¹²² CCTV monitoring,¹²³ and child protection policies as well as activity planning.¹²⁴ By contrast, the 2023 Guidelines primarily address the legal and procedural requirements for establishing and registering workplace childcare centres catering to children above four years.

The regulatory framework is complemented by the government’s fiscal measures designed to encourage the establishment and utilisation of childcare facilities. Registered childcare centres benefit from industrial building allowances and tax exemptions on statutory business income,¹²⁵ while employers establishing workplace childcare centres may claim deductions for establishment and operational expenses.¹²⁶ Employers providing childcare allowances or subsidising childcare fees may also claim business deductions,¹²⁷ and employees receiving employer-sponsored childcare benefits are entitled to personal tax relief.¹²⁸ These measures are supplemented by a RM180 monthly TASKA subsidy for eligible low-income working parents with children below four attending registered centres.¹²⁹ TalentCorp, a government agency under the Ministry of Human Resources further supports childcare provision through grants of up to RM300,000 to support the establishment of workplace childcare facilities.¹³⁰

In relation to workers with family responsibilities, the EA 1955 introduces a right to request flexible working arrangements under section 60P. Employees may apply in writing to

¹¹⁶ *Education Act 1996 (Act 550)* (Malaysia) ss 2, 20–22.

¹¹⁷ *Ibid* ss 23–24.

¹¹⁸ Jabatan Kebajikan Masyarakat [Department of Welfare], *Garis Panduan Taska Tempat Kerja* [Workplace Childcare Centre Guidelines] (Guidelines) 2 <<https://my-jkm.afip.in/GarisPanduanTaskaTempatKerja#page>> (“*Workplace Childcare Guidelines*”).

¹¹⁹ Jabatan Kebajikan Masyarakat [Department of Welfare], *Garis panduan penubuhan dan pendaftaran pusat jagaan kanak-kanak di tempat kerja* [Guidelines for the establishment and registration of childcare centres at workplaces] (Guidelines, 2023) <https://www.jkm.gov.my/portallassets/jkm/documents/3_%20GP%20Pendaftaran%20Pusat%20Jagaan%20Kanak-Kanak%20Di%20Tempat%20Kerja%20%28final%29%20ed_12_9_23.pdf>.

¹²⁰ *Workplace Childcare Guidelines* (n 118) 19.

¹²¹ *Ibid* 6.

¹²² *Ibid* 12.

¹²³ *Ibid*.

¹²⁴ *Ibid* 14, 16–18.

¹²⁵ *Income Tax (Industrial Building Allowance) (Child Care Centre) Rules 2013* (Malaysia); Lembaga Hasil Dalam Negeri Malaysia, *General Ruling No 4/2016: Tax incentives for childcare and kindergarten operators* (9 August 2016) <https://phl.hasil.gov.my/pdf/pdfam/KU_04_2016.pdf>.

¹²⁶ Lembaga Hasil Dalam Negeri Malaysia, *General Ruling No 5/2016: Tax incentives for employers who provide childcare* (22 August 2016) <https://phl.hasil.gov.my/pdf/pdfam/KU_5_2016.pdf>.

¹²⁷ *Income Tax Act 1967* (Malaysia), s 33(1).

¹²⁸ Lembaga Hasil Dalam Negeri Malaysia, *General Ruling No 5/2016: Tax incentives for employers who provide childcare* (22 August 2016) [para 5.2] <https://phl.hasil.gov.my/pdf/pdfam/KU_5_2016.pdf>.

¹²⁹ Jabatan Kebajikan Masyarakat [Department of Welfare], ‘TASKA’, *Portal Rasmi Jabatan Kebajikan Masyarakat* [Official Portal of the Department of Welfare] (online, 2023) <<https://www.jkm.gov.my/main/article/permohonan-subsidi-yuran-pengasuhan>>.

¹³⁰ TalentCorp, ‘Childcare Centre@Workplace’, *Ministry of Human Resources* (online, 2026) <<https://flexworklife.my/work-life-practices/childcare-centreworkplace>>; TalentCorp, *Annual Review: A report on TalentCorp Group of Companies’ achievements for the year 2023* (Report, 2023) <<https://www.talentcorp.com.my/images/uploads/publication/190/TalentCorp-Group-Annual-Review-2023-1729477410.pdf>>.

vary hours, days or place of work, and employers must respond within 60 days, providing written reasons for any refusal.¹³¹ While these provisions enhance procedural recognition of caregiving needs, they do not create an enforceable right to flexible work. The EA 1955 neither prescribes permissible grounds for refusal nor provides any mechanism for employees to challenge an employer's decision.

Within the public sector, additional family-friendly protections are provided through administrative circulars issued by the Public Service Department. These include Service Circulars No. 4 on Improvement of Periodical Work Period 2017 which introduced staggered working hours,¹³² and Service Circulars for Human Resources on Working Session 2024,¹³³ which provide flexible working arrangements, including work-from-home arrangements for public servants.¹³⁴ The latter also permits eligible pregnant employees from their fifth month of pregnancy and their spouses working nearby to leave work one hour earlier,¹³⁵ and provides caregiving accommodations for parents of children with disabilities or special needs, subject to departmental approval.¹³⁶

Additionally, the Service Circulars for Human Resources on Leave Facilities 2024 provide 90 days of maternity leave,¹³⁷ extended unpaid childcare leave for up to five years,¹³⁸ quarantine leave for children with infectious diseases,¹³⁹ and various family-related leave entitlements including half pay leave for up to 180 days for family health reasons,¹⁴⁰ and unpaid leave for up to 360 days for personal matters.¹⁴¹ Additional unpaid leave may also be granted to employees accompanying spouses working or studying abroad, or within the country's assignment.¹⁴²

Financial support is provided through Service Circular No. 1 of 2023, which introduced a RM180 monthly childcare subsidy for eligible public servants,¹⁴³ and the 2022 Guide to Grant Application for the Establishment and Maintenance of Nurseries at Workplaces,¹⁴⁴ which provides grants of up to RM200,000 to support premises modification and the purchase of equipment for childcare facilities. Together, these measures provide public sector employees with broader support for reconciling work and family responsibilities than that available under the EA 1955.

¹³¹ *Employment Act* (n 101) s 60Q.

¹³² Jabatan Perkhidmatan Awam Malaysia [Public Service Department of Malaysia], *Pekeliling Perkhidmatan Bilangan 4 Tahun 2017* [Service Circular No 4 of 2017] (Circular, 2007) <<https://docs.jpa.gov.my/docs/pp/2017/pp042017.pdf>>.

¹³³ Jabatan Perkhidmatan Awam Malaysia [Public Service Department of Malaysia], *Pekeliling Perkhidmatan Sumber Manusia: Waktu Bekerja Versi 1.0 2024* [Service Circulars for Human Resources: Working Session Version 1.0 2024] (Circular, 2024) [4.1.2] <<https://docs.jpa.gov.my/docs/myppsm/PPSM/SR/Waktu-bekerja/34/>>.

¹³⁴ Ibid.

¹³⁵ Ibid [4.2.1].

¹³⁶ Ibid [4.2.6].

¹³⁷ Jabatan Perkhidmatan Awam Malaysia [Public Service Department of Malaysia], *Pekeliling Perkhidmatan Sumber Manusia: Kemudahan Cuti Versi 1.0 2024* [Service Circulars for Human Resources: Leave Facilities Version 1.0 2024] (Circular, 2024) [5.4.1]. <<https://docs.jpa.gov.my/docs/myppsm/PPSM/SR/Kemudahan-Cuti/4>>.

¹³⁸ Ibid [5.2.2].

¹³⁹ Ibid [5.4.4].

¹⁴⁰ Ibid [5.1.2].

¹⁴¹ Ibid [5.1.3].

¹⁴² Ibid [5.1.4].

¹⁴³ Jabatan Perkhidmatan Awam Malaysia [Public Service Department of Malaysia], *Pekeliling Perkhidmatan Bilangan 1 Tahun 2023* [Service Circular No 1 of 2023] (Circular, 2023) <<https://docs.jpa.gov.my/docs/pp/2023/pp012023.pdf>>.

¹⁴⁴ Jabatan Kebajikan Masyarakat [Department of Social Welfare] (Malaysia), *Panduan Permohonan Geran Penubuhan Taska di Tempat Kerja* [Guide to Grant Application for the Establishment and Maintenance of Nurseries at Workplaces] (Guidelines, 2022) <[https://www.jkm.gov.my/jkm/uploads/files/Bahagian%20KK/Geran%20TASKA/0_%20Panduan%20Permohonan%20Geran%20Penubuhan%20TASKA%20di%20Tempat%20Kerja%202020%20\(GT4\).docx](https://www.jkm.gov.my/jkm/uploads/files/Bahagian%20KK/Geran%20TASKA/0_%20Panduan%20Permohonan%20Geran%20Penubuhan%20TASKA%20di%20Tempat%20Kerja%202020%20(GT4).docx)>.

V. Comparative Analysis of the FFP Frameworks

A comparative analysis of the FFP frameworks in Iceland, Vietnam and Malaysia, with reference to relevant ILO standards, reveals significant divergence in the legal support for work-family reconciliation. The table sets out the FFP and legislative provisions across the selected jurisdictions and relevant international standards.

Table 1: FFP in Iceland, Vietnam, Malaysia and International Best Practices

Features	Iceland	Vietnam	Malaysia	Relevant International Standards (ILO)
Maternity Leave Duration	Six months. Six weeks are transferable to the other parent. (Act on Maternity/Paternity Leave and Parental Leave No. 144/2020, Article 8).	Six months. Options to extend their leave beyond six months without pay. Labour Code 2019, Articles 139(1) and (3).	98 days. EA 1955, Section 37(1)(d)(ii).	Minimum of 14 weeks to at least 18 weeks. (Convention No. 183, Article 4. Recommendation No. 191, Item 1).
Paternity Leave Duration	Six months. Six weeks are transferable to the other parent. (Act on Maternity/Paternity Leave and Parental Leave No. 144/2020, Article 8).	5 days. (Labour Code 2019, Article 139(5). Social Insurance Law 2024, Article 53).	7 days. (EA 1955, Section 60FA).	No specific provision in the Convention.
Parental Leave	The total length of leave is 12 months after birth. As described above in maternity and paternity leave, each parent has the right to six months but can transfer six weeks to the other parent. (Act on Maternity/Paternity Leave and Parental Leave No. 144/2020 Article 8).	No specific statutory provision.	No specific statutory provision.	Rights to parental leave. (Recommendation No. 191, Item 10(3)).

Features	Iceland	Vietnam	Malaysia	Relevant International Standards (ILO)
Cash benefits during maternity, paternity and parental leave	80 percent of the individual's average total earnings funded by social insurance tax. (Act on Maternity/Paternity Leave and Parental Leave No 144/2020, Article 6).	100 percent salary for first 6 months funded by social insurance. (Labour Code 2019, Article 139(2). Social Insurance Law 2024, Articles 53 and 59).	100 percent salary paid by employers. (EA 1955, Section 37(1)(a)(ii)).	At least two-thirds of previous earnings provided through compulsory social insurance or public funds. (Convention No. 183, Articles 6(2) and 6(3)).
Employment protection and non-discrimination	Guaranteed return to the same or an equivalent job after leave. (Act on Maternity/Paternity Leave and Parental Leave No 144/2020, Article 49).	Guaranteed return to the same or an equivalent job after leave. (Labour Code 2019, Article 140).	Protection against termination during maternity leave and pregnancy. (EA 1955, Sections 37(4), 41A(1), 42(1)).	Protection from termination of employment due to maternity or family responsibilities. (Convention No. 183, Article 8. Convention No. 156, Articles 4(b), 7 and 8).
	Prohibition on termination of employment for taking maternity, paternity, parental leave or other circumstances relating to pregnancy, childbirth and family responsibilities. (Act on Maternity/Paternity Leave and Parental Leave No 144/2020, Article 50. GEA 150/2020, Article 19. The Prohibition on Termination of Employment due to Family Responsibilities Act No. 27/2000, Article 1).	Prohibition on termination of employment on the grounds of marriage, pregnancy, maternity leave or child-rearing responsibilities (Labour Code 2019, Article 137(3). Law on Gender Equality 2006, Article 40).	No specific statutory provisions.	No specific statutory provisions.

Features	Iceland	Vietnam	Malaysia	Relevant International Standards (ILO)
	Mandates employers to provide the necessary measures to enable their employees to reconcile their professional obligations and family responsibilities (GEA 150/2020, Article 13).	Prohibition on imposition of household and caregiving tasks on one gender. (Law on Gender Equality 2006, Article 41).	No specific statutory provisions.	No specific statutory provisions.
Childcare Facilities	Mandates establishment of preschools for children under six years old. (Preschool Act No. 90/2008, Article 4).	Employers must provide childcare facilities or contribute to childcare expenses. (Labour Code 2019, Article 136(4). Law on Gender Equality 2006, Article 32(2)(e)).	No specific statutory provision that mandated establishment of childcare to support working parents.	Encourages the establishment of childcare services in local communities that is free of charge or at a reasonable charge in accordance with workers' ability to pay. (Recommendation No. 165, Item 25).
	Fees imposed must not exceed the average actual costs incurred from providing such services. (Preschool Act No. 90/2008, Article 27).	Obligation of the state to provide universal access to preschool education for children aged five. (Law on Education 2019, Article 14).	No specific statutory provisions.	No specific statutory provisions.
Leave to take care of children	Each parent is entitled to four months of non-transferable unpaid leave until the child is eight years old. (Act on Maternity/Paternity Leave and Parental Leave No 144/2020, Article 44).	Paid leave to take care of sick children. (Labour Code 2019, Article 141. Social Insurance Law 2024, Article 44).	No specific statutory provisions.	Paid leave of absence is provided by social security fund to care for sick children. (Recommendation No. 165, Items 23(1) and 28).

Features	Iceland	Vietnam	Malaysia	Relevant International Standards (ILO)
Health protection for mothers	Mandatory workplace adjustments for pregnant and breastfeeding workers. (Act on Maternity/ Paternity Leave and Parental Leave No 144/2020, Article 16).	Pregnant employees or those raising a child under 12 months old entitled to adjusted working conditions, reduced hours. (Labour Code 2019, Articles 137(1) and (2)).	No specific statutory provision.	Entitles breastfeeding workers to time off and protection for pregnant or nursing woman from performing work that is prejudicial to her health or that of her child. (Convention No. 183 Articles 3 and 10).
	No specific statutory provisions.	Paid pregnancy-related medical check-ups and health-related needs. (Labour Code 2019, Article 141. Law on Social Insurance 2024, Article 51).	No specific statutory provisions.	Mandates medical benefits, including prenatal, childbirth, and postnatal care, as well as hospitalization when necessary, be provided to women and their children. (Convention No. 183 Article 6(7))
Others	No specific statutory provisions.	No specific statutory provisions.	No specific statutory provisions.	Requires authorities in each country to take appropriate measures to promote information and education on the principle of equality of opportunity and treatment for men and women workers with family responsibilities. (Convention No. 156, Article 6. Recommendation No.165, Item 11(b)).
	No specific statutory provisions.	Role of the state to create employment	No specific statutory provisions.	No specific statutory provisions.

Features	Iceland	Vietnam	Malaysia	Relevant International Standards (ILO)
		opportunities and improve working conditions for the purpose of assisting female employees to harmonise work and family lives. (Labour Code 2019, Article 135(3). Law on Gender Equality 2006, Article 7).		
	No specific statutory provisions.	Obligatory for families to educate all members about sharing housework. (Law on Gender Equality 2006, Article 33).	No specific statutory provisions.	No specific statutory provisions.

The most significant divergence lies in the treatment of caregiving responsibilities. Iceland adopts a dual-earner, dual-carer approach that seeks to redistribute caregiving between parents through shared leave entitlements. By contrast, Vietnam and Malaysia remain largely maternity-centred, reflecting a conception of caregiving that continues to place primary responsibility on mothers. The absence of a distinct parental leave scheme in both jurisdictions limits the legal recognition of shared caregiving. Differences in financing arrangements further illustrate contrasting regulatory approaches. Iceland and Vietnam treat maternity-related income protection as a social responsibility financed through social insurance mechanisms, thereby reducing direct employer liability. Malaysia, however, continues to rely on employer-funded maternity benefits, placing the financial burden on individual employers and diverging from ILO guidance favouring public or social insurance financing to distribute costs more broadly.

Employment protection is likewise stronger in Iceland and Vietnam where dismissal linked to family responsibilities is restricted and employees are entitled to return to the same or an equivalent position after leave. Malaysia's protection remains largely limited to pregnancy and maternity, with no broader statutory prohibition of discrimination based on caregiving status. Similar differences are evident in health and breastfeeding protections. Consistent with ILO standards emphasising workplace accommodations for pregnant and breastfeeding workers, Iceland and Vietnam require such adjustments, and Vietnam additionally provides paid medical check-ups and health-related benefits for pregnant employees.¹⁴⁵ Comparable statutory protections remain limited in Malaysia, particularly following a mother's return to work.

Childcare provision further highlights the divergence. Iceland guarantees access to preschool for children below six, with capped fees to ensure affordability. Vietnam imposes

¹⁴⁵ *Labour Code* (n 67) art 141; *Law on Social Insurance* (n 68) art 52.

obligations on employers to support childcare and provides state-backed preschool education, including universal access for five-year-olds. Malaysia regulates childcare facilities but does not mandate universal or affordable access, nor compulsory preschool attendance, thereby limiting structural support for working parents. Vietnam also provides statutory commitments to improve working conditions and promote shared domestic responsibilities. Comparable gender-responsive measures remain largely absent in Malaysia.

Overall, Iceland represents a rights-based, gender-equal model integrating leave, income security, job protection and accessible, affordable childcare. Vietnam demonstrates strong maternity protection and emerging gender-equality initiatives, despite having limited paternity leave and no formal parental leave system. Malaysia, despite recent reforms, remains comparatively narrow in scope, particularly in relation to parental leave, social insurance financing, anti-discrimination guarantees and universal childcare support.

VI. CRITICAL EVALUATION OF MALAYSIA'S LEGAL FRAMEWORK

The 2023 amendments to the EA 1955, including the extension of maternity leave, the introduction of paternity leave and the enhanced protection against dismissal of pregnant employees, mark measurable progress in formal legal protection. However, these reforms remain piecemeal and do not amount to a structurally integrated family-friendly framework. When assessed against more comprehensive systems such as those adopted in Iceland and Vietnam, Malaysia's model remains narrow in design and limited in institutional support.

A central structural deficiency lies in the absence of statutory parental leave and the minimal duration of paternity leave. Legal architecture continues to position caregiving primarily as a maternal responsibility, thereby interrupting women's employment continuity and reinforcing gendered labour market patterns. Without a shared parental leave mechanism, caregiving redistribution remains aspirational rather than legally embedded. Equally significant is the employer-funded model of maternity and paternity benefits. By placing the financial burden primarily on employers, particularly small and medium-sized enterprises, the framework risks generating indirect discrimination in recruitment and career progression. A transition towards a social insurance-based financing mechanism, consistent with international labour standards promoted by ILO, would distribute costs more equitably and mitigate structural disincentives to hiring women of childbearing age.

Childcare access constitutes another structural gap. Although regulated under the Child Care Centre Act 1984, the Care Centres Act 1993 and the Education Act 1996, these statutes are primarily regulatory rather than rights-based. They focus on licensing and compliance standards without guaranteeing universal, affordable or employer-supported childcare access. As a result, childcare remains external to employment law rather than functioning as an integrated pillar of labour market participation. A further limitation concerns the effectiveness of the registration regime established under the Child Care Centre Act 1984. Studies have identified the registration process as complex and burdensome, requiring compliance with multiple regulatory requirements and approvals from different authorities, which has contributed to the persistence of unregistered childcare providers.¹⁴⁶

Additional weaknesses include the absence of a clearly articulated statutory right to reinstatement to the same or equivalent position, the absence of statutory breastfeeding rights following a mother's return to work, limited leave provisions for child illness, incomplete protection against discrimination based on family responsibilities, and the limited effectiveness

¹⁴⁶ Tong Hoey Chin et al, 'Issues and Challenges in Early Childhood Care and Education Centre Registration Process: What the Operators Say?' (2021) 10(Special Issue) *Southeast Asia Early Childhood Journal* 53, 53-62; Nor Azah Abdul Aziz et al, 'Issues in operating childcare centres in Malaysia' (2021) 10(3) *International Journal of Evaluation and Research in Education (IJERE)* 993; Cut Zahratul Afza Rosli, Ain-Maryam Zolkipli and Amelia Masran, 'The Legal Landscape of Childcare Centres in Malaysia: An Overview from Stakeholders' (2024) 8(11) *Journal of Research and Innovation in Social Science* 453, 454-5.

of section 60P of the EA 1955, under which access to flexible working arrangements ultimately remains subject to employer discretion. Relatively modest enforcement penalties further weaken the framework. Collectively, these deficiencies reveal that Malaysia's framework remains centred on minimum leave entitlements rather than a broader strategy of work–family reconciliation, thereby weakening support for workers with caregiving responsibilities.

The divergence between public and private sector provisions further illustrates the framework's incoherence. Through administrative circulars, the Public Service Department provides staggered working hours, caregiving leave, extended unpaid childcare leave and childcare subsidies. The reliance on administrative circulars rather than statutory entitlements also creates an important distinction between public-sector benefits and legally enforceable employment rights. More significantly, the existence of these measures within the public sector demonstrates their practical and administrative feasibility within Malaysia's institutional context. Their continued confinement to the public sector employment therefore appears to reflect a legislative and policy choice rather than an institutional constraint, suggesting that broader statutory implementation of comparable protections is both practicable and achievable. Extending comparable safeguards to the private sector through legislative reform would enhance coherence, strengthen substantive equality and align Malaysia's framework more closely with international standards.

VII. CONCLUSION

This study has evaluated the extent to which Malaysia's legal framework supports workers with family responsibilities through FFP. While recent legislative reforms signify incremental improvement, they do not yet amount to a coherent legal framework capable of supporting workers with family responsibilities through the integration of leave entitlements, employment protection and childcare support. A comparison with the FFP available in Iceland and Vietnam demonstrates that effective work–family reconciliation is typically supported by integrated policy structures combining shared parental leave, sustainable financing mechanisms and accessible childcare systems. Although the legal models adopted in Iceland and Vietnam reflect different constitutional, institutional and socio-economic contexts, the comparative analysis demonstrates a broader principle: effective FFP depend not on isolated statutory entitlements but on the integration of mutually reinforcing legal measures that collectively support workers with family responsibilities. The Malaysian framework has yet to evolve into such an integrated model. Advancing towards a more coherent system will require reforms that move beyond incremental legislative amendments toward a coordinated approach linking leave policy, employment protection and childcare support. Such recalibration would better align Malaysia's legal framework with evolving international standards and strengthen protection for workers with family responsibilities while supporting broader socio-economic objectives. In this regard, FFP should be understood not as discretionary welfare measures but as core components of modern labour governance that advance substantive gender equality, support inclusive labour market participation and promote sustainable economic development.