

# 企 阅 天 下

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*When spring stirs in the second moon, ice melts to hum its tune.  
Though grass and trees still slumber on, the heart yearns for new dawn.*



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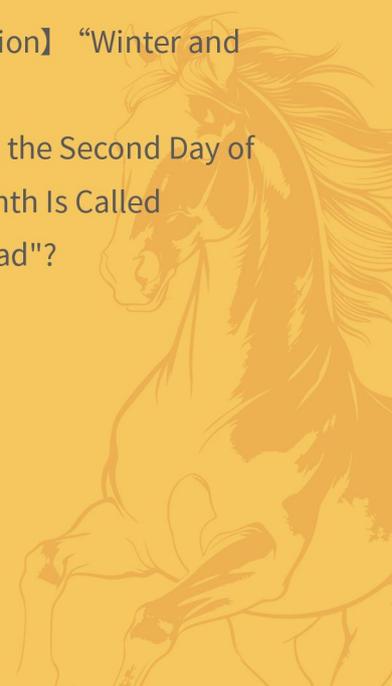
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# 01 HIGHLIGHT



## ● **The National Healthcare Security Administration: Efficiently Enhancing Healthcare Security**

On February 10, 2026, the National Healthcare Security Administration issued the 2026 first batch of key tasks for efficiently enhancing healthcare security, requiring all provinces to open the inter-provincial mutual use of employee medical insurance individual accounts for the insured's immediate family members, whose funds can cover personal medical and pharmaceutical expenses, individual premiums for resident medical insurance and long-term care insurance. By early January, 337 overall planning regions nationwide had launched the healthcare security digital wallet and realized its inter-provincial mutual use. The task list also set requirements that by the end of 2026, 80% of designated medical institutions will achieve real-time medical expense settlement, centralized procurement of pharmaceuticals and high-value medical consumables will be carried out, inter-provincial cross-regional direct settlement of inpatient childbirth medical expenses will be basically realized, and services like direct payment of maternity allowances to individuals and inter-provincial access to medical imaging data will be promoted.

## ● **No.10 of the State Taxation Administration: Tax Rules for Labor Dispatch Officially Defined**

The Value-Added Tax Law took effect on January 1, 2026 without defining labor dispatch tax rules, creating a policy vacuum for the industry, which the State Taxation Administration addressed by issuing Announcement No.10 on February 1 in line with the long-standing VAT reform rule-setting practice. The new regulation cancels the 5% simplified tax calculation for general VAT taxpayers and replaces it with a 6% differential general tax calculation method that permits input tax deduction, levies a flat 1% tax on the full amount for small-scale taxpayers with no more differential calculation, and unifies invoicing into a single differential invoice instead of the previous two-invoice model. More standardized and with a clearer tax chain than the 2016 Document No.47, the new rules require enterprises to adjust accounting systems promptly, optimize input tax management and pricing strategies, strengthen tax communication and comply with the policy to mitigate risks.

## ● **Upgraded Measures for the Administration of Employment Subsidy Funds**

On January 9, 2026, the Ministry of Finance and the Ministry of Human Resources and Social Security issued the revised Measures for the Administration of Employment Subsidy Funds, which took effect immediately and repealed the 2023 version. The measures specify that the funds are used for employment and entrepreneurship support, vocational training, job-seeking assistance and other related expenses, focusing on college graduates, people with employment difficulties and other groups, and follow the allocation principles of universal benefits, a combination of subsidies and rewards, and performance orientation, with central government funds distributed via a factor-based method and tilted toward the central and western regions and areas with heavy employment tasks. In addition, the measures strengthen the whole-process performance management and information disclosure of the funds, clearly define the scope of prohibited expenditures, improve supervision and accountability mechanisms, and the policy will be implemented until the end of 2030.

## ● **New Rules Effective March 1: Unemployed Persons in Shanghai Eligible for Urban Employee Medical Insurance (Including Maternity Insurance)**

Shanghai rolled out a new healthcare security regulation revised for unemployed people's participation in urban employee medical insurance (including maternity insurance), set to take effect on March 1, 2026. Unemployed individuals receiving unemployment benefits will be enrolled uniformly by the human resources and social security department, with premiums (based on the monthly minimum social insurance contribution base at a 12% rate) paid from the unemployment insurance fund and no personal payment needed. During the agency-paid period, they enjoy the same medical and maternity benefits as on-the-job employees, with contribution years accumulated; maternity allowances are calculated at 60% of the previous year's social average wage, and the original unemployment medical and maternity subsidies are no longer available. Fees for duplicate insurance enrollment and over-payment will be refunded per relevant rules, multiple departments will coordinate the related services, the original 2023 Document No.12 will be repealed at the same time, and the new regulation is valid until February 28, 2031.

## ● **New Shanghai Rules to Boost Employee Consumption: Union Dues Usable for Spring and Autumn Outings in the City**

The Shanghai Federation of Trade Unions issued a circular effective January 1, 2026 and valid for the whole year, which includes 15 initiatives under four themes: quality life, leisure travel, wellness care and cultural enjoyment. Specifically, the annual additional fund for employee consolation gifts is raised to a maximum of 2,000 RMB per person; union dues can be used for Shanghai spring and autumn outings (up to 4 times a year) and scenic spot annual passes, with clear spending standards for parent-child summer camps and recuperation trips; 40,000 front-line employees will be organized for recuperation, with the goal of full coverage within five years; and movie and exhibition viewing activities will be held, union night schools expanded, and exclusive consumption discounts provided for union members.



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02

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## *Associated Enterprises' Mixed Employment: Labor Contract Dispute between Wang and a Digital Technology Company*

### ■ I. Basic Facts

The defendant digital technology firm is a one-person company with Liang as its sole legal representative and shareholder, and Liang also co-holds and acts as the legal representative of another technology partnership with Hu—these two are typical affiliated enterprises sharing the same legal representative and having highly overlapping business scopes as per their business licenses. Employee Wang was hired by the technology partnership on August 1, 2022 and worked until February 22, 2023, but the digital technology firm's nameplate was displayed at his workplace, and the digital firm was marked as his affiliated entity in daily business communications on WeChat, QQ and other instant messaging apps, leaving him unable to tell which company he actually worked for. For over six months of his employment, neither company signed a written labor contract with Wang, paid his social insurance premiums or completed statutory employment and dismissal procedures, and his salary was even paid through Liang's personal bank account. These facts show the two companies were highly intertwined in both business operations and personnel management, forming a typical case of mixed employment. Confronted with this tactic to obscure rights and obligations, Wang filed a lawsuit, claiming a de facto labor relationship with the digital technology company and demanding payment of unpaid wages and various labor rights and interests.



## ■ II. Judgment Result

The trial court support Wang' s claim, holding that the digital technology company and the technology company are affiliated enterprises with overlapping businesses, and Liang is the shareholder and legal representative of both, leaving Wang unable to identify his actual employer. Though recruited by the technology company, Wang worked at a workplace marked with the digital technology company' s nameplate, conducted business communications in its name, and handled its business operations—giving him a reasonable belief that he was working for the digital technology company.

## ■ III. Case Analysis: the Application of Article 3 of the . Judicial Interpretation (II) on Labor Disputes

This case is a typical dispute over mixed employment by affiliated enterprises, and its trial logic aligns with the judicial principles of Article 3 of the Judicial Interpretation (II) on Labor Disputes. Based on this case and relevant legal provisions, this journal sorts out and analyzes three key legal issues of mixed employment without a written labor contract.

The first issue is the identification criterion. Article 3 of the Judicial Interpretation (II) on Labor Disputes defines the prerequisite as "a worker being employed alternately or simultaneously by multiple entities with an affiliated relationship". Therefore, the identification criterion requires two core conditions: the employing entities have an affiliated relationship (judged by equity structure, personnel appointment, business scope, etc., as seen in the two companies here sharing the same legal representative and overlapping businesses) and their employment acts are mixed (multiple employers exercise unified, indistinguishable management over the employee, proven in this case by the mixed workplace identification, business communication information and personal salary payment account).

The second issue is the attribution of labor relations, which the judicial interpretation clarifies shall be determined by actual employment facts. Key considerations include who conducts attendance and work management for the employee, pays the salary, provides labor tools and permits work in its name. In this case, the court comprehensively judged based on workplace identification, business overlap and salary payment facts that a labor relationship existed between the digital technology company and Wang.

The third issue is the legal liability for mixed employment. Paragraph 2 of Article 3 of the judicial interpretation separates the determination of labor relations from employment liability assumption to a limited extent. This means that without a prior agreement, even if an affiliated enterprise is not found to have a labor relationship with the employee, it still bears joint liability for paying the employee's wages, welfare benefits and other entitlements, which effectively breaks the shield used by affiliated enterprises to evade employment liability through mixed employment.



## ◆ ESG Due Diligence: A Mandatory Requirement for Chinese Enterprises Going Global

ESG performance has become a must-have for Chinese enterprises to enter overseas markets rather than just a bonus, as the global community's stricter demands on supply chain transparency and corporate social responsibility have made overseas ESG due diligence a common practice. Driven by tighter global regulations (such as relevant EU directives and the US Uyghur Forced Labor Prevention Act) and the requirements of overseas customers and investors, ESG due diligence now covers all E, S and G dimensions with more comprehensive and stringent standards, targeting enterprises closely connected to overseas markets like those in manufacturing supply chains, tech and internet, consumer goods, overseas investment and infrastructure. It can be triggered by scenarios such as overseas customer factory audits, cross-border M&A and supply chain supervision, and even non-directly exporting enterprises in the global supply chain may be involved passively.

Many enterprises have misconceptions in responding to ESG due diligence, such as treating it as a trivial requirement, over-complying to cause extra costs, lacking internal governance and information disclosure, and ignoring legal bottom lines with regional differences as an excuse, all of which will increase compliance risks. Enterprises should take the initiative to comply with ESG requirements instead, and they can turn compliance pressure into competitive edges and secure a place in the global market by identifying ESG standards and risks in advance, improving governance and internal control systems, strengthening supply chain compliance management, responding calmly to external checks and accountability, and pursuing continuous improvement with transparent communication.



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03  
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## 【Book Recommendation】

“*Winter and spring coexist; life is never black or white.  
Cherish warmth in cold, hold what you have in loss  
— this is living poetry.*”

### 【About the Author】

Chi Zijian is a renowned contemporary Chinese writer and a recipient of the Mao Dun Literature Prize, China's top literary award. Hailing from Mohe, a northern border city of China, her writing reflects the calm and clarity of the black soil of her hometown. She is skilled at portraying her hometown, the four seasons, family bonds and the small joys of life with delicate, warm prose. Her works are simple yet profound, with a timeless appeal, capturing deep emotions in the ordinary and warmth in the cold—they are both healing and powerful.



### 【Book Introduction】

Winter and Spring Alike is a photo-illustrated prose collection Chi Zijian spent a decade creating. Centered on the metaphors of winter and spring, it weaves stories of her hometown, memories of loved ones and life insights together. Winter symbolizes life's losses, the harshness of time and worldly changes, while spring represents time's healing power, the warmth of memories and spiritual rebirth. In simple, sincere prose, the book uncovers life's true meaning in the ordinary: winter and spring coexist, loss and gain go hand in hand, and holding onto the light in one's heart lets one live gently and perseveringly even in hard times.

### 【Highlights】

The "winter" in the book is the extreme cold of Mohe, the grief of losing family and regret over hometown changes—yet small joys of life hide in these hard moments, like her father making lamp shades, the firewood her husband left, and the black soil beneath the snow. The "spring" is the gentle rebirth of northern China: melting snow, new shoots, sunlight on her mother's white hair, and most of all, the courage to face life through grief. Winter and spring are not opposites but interdependent; the bitter cold makes spring feel precious, and loss gives memories weight.

The book's most touching part is its life philosophy: life is not black and white, with cold and warmth, loss and gain always side by side. It's a sincere reflection, not empty comfort—our physical hometown may change, but our spiritual hometown lives on in words; death is not the end, for love remains in memories. In our busy lives, we all face hard times, and this book is a window to the heart, reminding us not to fear the cold or rush for spring: winter is for gathering strength, spring for growing. To hold warmth in cold and cherish what we have through loss is the true wisdom of life.

“*Winter and Spring Alike*”



## [Cultural Story]

# *Why the Second Day of the Second Lunar Month Is Called "Dragon Raises Its Head"?*

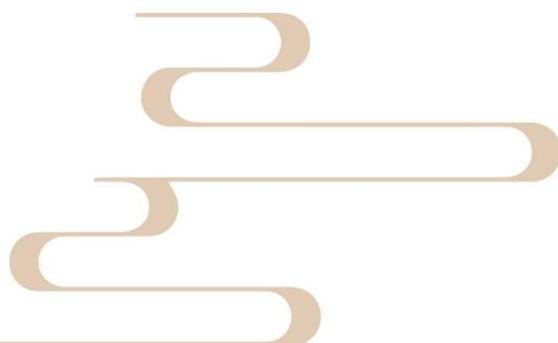
In Chinese mythology, the dragon is a divine, rain-bringing creature revered as the king of scaled beasts, said to control clouds and storms and soar through the heavens. The name "Dragon Raises Its Head" comes from an ancient Chinese celestial observation: they mapped the sky with the Twenty-Eight Mansions, and seven of these formed the "Azure Dragon of the East". On this day, the two stars marking the dragon's horns rise above the eastern horizon, while the rest of its "body" remains hidden—an omen the dragon had woken from hibernation, a sight the ancients linked to dramatic celestial shifts.



This day is deeply tied to ancient Chinese agriculture, falling near the Awakening of Insects solar term, when the earth thaws, nature revives and farmers return to the fields. As the dragon was worshiped as the god of rain (vital for crops), people held rituals to pray for timely rainfall and a bumper harvest. The tradition also traces back to legendary Chinese ancestors like Fuxi, who plowed fields himself on this day to promote farming; later emperors followed, even making it a national policy with grand ceremonies for officials to join in plowing, a custom that became part of the festival's roots.

Originally just a reminder to start farming, it evolved into a formal festival over time. Before the mid-Tang Dynasty, there were no lunar second-month festivals—Emperor Dezong first set a "Zhonghe Festival (Festival of Harmony)" on the first day of the month in 790 AD, which was later moved to the second day to include the Earth God's birthday. As the centuries passed, the original festival name was forgotten, and the day absorbed more cultural elements, finally becoming the "Dragon Raises Its Head" festival we know today.

The festival is closely followed by the Birthday of Wenchang Emperor (god of literature and exams) on the third day of the second lunar month. Taoist priests hold solemn rituals for the dragon to pray for heaven and earth harmony, while families pray to Wenchang Emperor for their children's academic success. The two events are connected by dragon symbolism: "Dragon Raises Its Head" stands for rising positive energy and nature's revival, embodying wishes for good weather and harvests; praying to Wenchang Emperor carries the hope that children will "become a dragon among men"—a Chinese idiom meaning to be an outstanding person.



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