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Legal Island

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Comparative Table of key differences between employment law in Great Britain, Northern Ireland and the Republic of Ireland

Topic areas:

- Contracts of employment
- Reward, incentives and tax
- Dismissal, discipline and grievance
- Diversity, discrimination and pay reporting
- Family rights
- Working status and work-life balance
- Termination/redundancy
- Employee representation & participation
- Miscellaneous

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
Contacts of employment			
Written particulars of employment	All workers and employees are to receive a written statement of particulars of employment on the first day of a new job.	At present, only employees need to receive a written statement, which must be given within two months of commencing employment. **Look forward:** Following the 'Good Jobs' consultation on expanding this right, the Department for the Economy proposes that employers will be required to provide a written statement of employment to **both employees and workers** on or before the first day of employment. The information required in the statement will be expanded to include pay, working hours and paid leave and information on a worker's right to join a trade union.	Employees need to receive a written statement of terms of employment. Certain core terms of employment must be provided within five days of commencing employment. Additional information must then be provided within one month of commencement of employment.

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		Existing employees and workers will also be able to request statements.	
Pay statement	All workers have a right to receive an itemised pay statement.	Only employees have a right to receive an itemised pay statement. Employees on variable hours do not have a right to a breakdown of hours in an itemised statement. **Look forward:** Following the 'Good Jobs' consultation, the Department for the Economy intends to legislate to ensure that: • All workers will be given the right to an itemised pay statement. • An itemised pay statement must contain information on the number of paid hours worked by an employee or worker, in situations where pay varies by time worked. 'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland? 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter	Employees have a right to receive a written pay statement which must show the gross amount of the wages payable to the employee and itemise the nature and amount of any deduction.
Reward, incentives and tax			
National Living Wage (NLW)	The National Living Wage increases in April each year. The rate is set by the government, based on recommendations made by the Low Pay Commission.	**Look forward:** As minimum wage rates apply across the UK, any change in GB would apply in NI.	Currently the Irish Government does not mandate the paying of a National Living Wage. The Low Pay Commission recommends increases to the National Minimum Wage (NMW) on an annual basis with

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	The NLW does not apply to under 21s. There is a lower hourly minimum wage for 18-20 year olds. In April 2025 the NLW increased by 6.7% to £12.21 and the 18-20 minimum wage rate increased by 16.3% to £10. **Look Forward** The rates will go up again in April 2026 to £12.71 for the NLW and £10.85 for 18-20 year olds. The government states it remains committed to phasing out the 18-20 rate altogether, so that all over-18's will eventually qualify for the NLW.		the aim of meeting the living wage which is set at 60% of median income. The National Minimum Wage from 1 January 2026 is €14.15 an hour for adults over the age of 20. Certain sectors may also have collective agreements to pay a certain basic wage to workers in those sectors.
Tips	New laws and a Code of Practice on fair distribution of tips (including those paid by card), came into force on 1 October 2024. Government backs new law on tips **Look forward:** The Employment Rights Act will strengthen existing law by requiring employers to consult with trade union or elected representatives or (if none) workers directly, before producing the first version of their written tips policy and when reviewing it. Any tips policy will need to be reviewed every three years from when it was implemented. Employers will also be required to make available an anonymised summary of feedback received in consultation. These measures are expected to take effect in October 2026.	Does not currently apply. **Look forward:** Following the 'Good Jobs' consultation on this issue, the Department for the Economy proposes introducing legislation so that: • Employers must ensure that payments for services under their control or significant influence (i.e. not cash tips) are fairly and transparently distributed to workers, excluding legal deductions. • Employers will be required to maintain records of received and distributed payments, and workers have the right to access these records upon request. The Department also aims to introduce a statutory Code of Practice to establish principles of fairness and transparency.	A law on the distribution of tips came into effect on 1 December 2022 and introduced rules about how employers share tips, gratuities and service charges amongst employees. It also made it illegal for employers to use tips or gratuities to make up basic wages.

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		'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland? 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter	
Dismissal, discipline and grievance			
Unfair dismissal	Qualifying period to claim unfair dismissal is two years (save in certain situations where there is no qualifying period). **Look forward:** Although Labour originally promised day 1 unfair dismissal rights under the Employment Rights Act, during its protracted parliamentary ping-pong, the government accepted a House of Lords amendment substituting a qualifying period of six months before an employee can claim unfair dismissal (except for in certain situations where there is no qualifying period). The government also plans to make it harder for future governments to amend the qualifying period by ensuring it can only be varied by primary legislation. The government has committed to this change coming into effect from 1 January 2027, meaning anyone with 6 months' service on or after that date will be able to claim unfair dismissal. Government U-turns on day one unfair dismissal rights - but adds compensation hike? - Search	Qualifying period to claim unfair dismissal = one year (save in certain situations where there is no qualifying period).	Qualifying period to claim unfair dismissal = one year service (save in certain situations where there is no qualifying period).
Compensation	Unfair dismissal compensation = capped at £118,223 (or one year's salary if less) (2025/26). NB: at date of publishing, the 2026/27 rates have not yet been announced.	Unfair dismissal compensation = capped at £118,455 (2025/26) (a one-year salary cap does not apply).	Unfair dismissal compensation = maximum award of 104 weeks remuneration which is calculated based on actual financial loss. Where no financial loss has occurred, the maximum amount of compensation allowed is four weeks remuneration. Where the dismissal is as a result of

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	Under the Employment Rights Act, both the 52 week and financial cap are abolished. This does not impact on the basic award and statutory redundancy pay which are still calculated on a formula based on age, length of service and gross weekly pay. An impact assessment has been published but the government is not planning to consult further on this measure. The changes will come in at the same time as the unfair dismissal qualification period change on 1 January 2027. Government U-turns on day one unfair dismissal rights - but adds compensation hike? Uncapped unfair dismissal awards – will Great Britain become an outlier?	This will increase to £123.785 (from 6 April 2026)	whistleblowing, the maximum compensation is five years' remuneration.
Week's pay	Calculation of a week's pay = £719 (from 6 April 2025). NB: At date of publishing, the 2026/27 rates have not yet been announced.	Calculation of a week's pay = £749 (from 6 April 2025). NB £783 (from 6 April 2026)	Week's pay is based on employee's normal weekly remuneration. Remuneration shall include any regular bonus, allowance and./or any payment in kind. Any overtime or commission type payments are calculated by reference to the average weekly payment earned by the employee in the 26-week period ending 13 weeks before the date of the dismissal of the employee.
Discipline and grievance	The statutory dispute resolution procedures were repealed and replaced with the ACAS Code of Practice. If there has been failure to comply with the ACAS Code of Practice (as appropriate), then the tribunal may increase or decrease any award by no more than 25%. **Look forward**: The Employment Rights Act did not deal with collective grievances; however, the Westminster government have confirmed that this is one of their longer-term delivery reforms, taking longer to undertake and implement. They will consult with Acas to allow employees to collectively raise grievances about conduct in the workplace.	The statutory dispute resolution procedures apply (in terms of dismissal) with the grievance procedure requirements contained in the LRA Code of Practice. Breach is automatically unfair. If there has been failure to comply with the statutory dispute resolution procedure/relevant Code of Practice (as appropriate), the tribunal may increase or decrease any award by between 10% - 50%.	The Workplace Relations Commission (WRC) Code of Practice on Grievance and Disciplinary Procedures provides guidance to parties on the implementation of disciplinary procedures. While the Code is not binding, it is used as a measure of best practice in considering whether a process followed was procedurally fair or not.

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Diversity, discrimination and pay reporting			
Fair employment	Does not apply.	Fair employment registration, monitoring and three-yearly review applies. Lewis Silkin - Beyond borders: Navigating diversity monitoring in Great Britain, Northern Ireland and beyond Fair employment monitoring: A stark reminder for NI employers	There is no requirement for fair employment registration and monitoring in ROI.
Equality legislation	The Equality Act 2010 applies to all grounds of discrimination.	There is no Equality Act – nine individual anti-discrimination pieces of legislation apply: • Equal Pay Act (NI) 1970) • Sex Discrimination (NI) Order 1976 • Race Relations (NI) Order 1997 • Disability Discrimination Act 1995 • Fair Employment and Treatment (NI) Order 1998 • Section 75 Northern Ireland Act 1998 • Employment Equality (Sexual Orientation) Regulations (NI) 2003 • Equality Act (Sexual Orientation) Regulations (NI) 2006 • Employment Equality (Age) Regulations (NI) 2006 **Look forward:** The Northern Ireland Assembly's Committee for the Executive Office undertook an inquiry into differences in	The Employment Equality Acts 1998-2015 prohibit discrimination under the nine grounds in employment, including vocational training and work experience. .A helpful summary of the legislation is available here. The Equal Status Acts 2000-2018 prohibit discrimination in the provision of goods and services, accommodation and education. **Look forward:** A public consultation on a review of the Equality Acts was held from July to December 2021. The aim of the review was to examine the operation of the Acts. Some notable changes which may derive from the review include: • consideration of the gender ground and whether new grounds should be added, such as the ground of socio-economic discrimination; • changes to current definitions, including in relation to disability; • amendments or removal of certain exemptions; and • changes to the redress mechanisms. The Equality and Family Leave (Miscellaneous Provisions) Bill, (the purpose of which is to provide for

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		equality legislation between Northern Ireland, other parts of the UK and the Republic of Ireland. It is not yet known what, if any, changes to equality legislation may result from the enquiry at this stage.	legislative amendments arising from the review of the Equality Acts as well as introducing Surrogacy Leave and leave for Pregnancy Loss) was drafted in May 2025. However, the Government's Spring Legislative Programme for 2026 has indicated that revised head of bill are in preparation. .
Brexit – Windsor Framework	Does not apply.	Following Brexit, special arrangements were put in place to allow NI to remain part of the European Union (EU) customs union and to protect certain "individual rights". This means that various EU anti-discrimination and equality provisions continue to apply in NI. The impact has not yet been seen, but this is something to watch as it has the potential to be influential and cause further divergence in employment law between GB and NI. What the Protocol means for employment and equality law in Northern Ireland | Lewis Silkin Insight	Does not apply.
Age discrimination in goods, facilities and services	There is a ban on age discrimination in goods, facilities and services.	Does not apply.	The Equal Status Acts 2000-2018 prohibit discrimination in the provision of goods and services, accommodation and education.
Disability discrimination	Disability legislation has been strengthened: ▸ The concept of 'disability-related' discrimination was replaced with protection against 'indirect discrimination' and 'discrimination arising from disability'. ▸ The definition of disability was amended to make it easier for disabled people to fall within the definition of disability. ▸ Express protection was introduced for people, such as carers, who are subjected to direct discrimination	Does not apply: ▸ The concept of disability-related discrimination continues to apply, meaning that disabled people have less protection than disabled people in GB. ▸ The requirement for an employee to identify which of a list of specified "capacities" is affected by their impairment still applies, which makes	Disability is one of the nine prohibited grounds of discrimination under the Employment Equality Acts 1998-2015 and the Equal Status Acts 2000-2018. The definition of disability is very widely interpreted in ROI. The definition of discrimination under both Acts includes 'direct' and 'indirect' discrimination. Employers have specific obligations regarding disability discrimination, including the duty to make reasonable

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	or harassment due to their association with a disabled person or because they are wrongly perceived to be disabled. Pre-employment questions relating to health were prohibited, save in specified circumstances.	it harder for them to fall within the definition of disability. Disability legislation does not protect people against associative or perceived discrimination. Employees have to rely on the ECJ case of *Coleman v Attridge Law* to seek protection in such cases. Pre-employment questions are not prohibited, which can deter disabled people from applying for jobs. Reasonable adjustments for disability – a guide for employers	accommodations to support employees with disabilities, including those with mental health difficulties Pre-employment questions relating to health are not prohibited by Irish employment equality legislation. However, where such questions reveal information relating to a disability, which does not impact on an employee's ability to do the job (or which would not so impact were reasonable accommodation provided), and an employer decides not to offer such individual a position on the basis of the medical examination results, then this may constitute discrimination contrary to the legislation.
Gender pay gap reporting	Organisations with 250 or more employees must report on their gender pay gap figures annually. Lewis Silkin - Gender pay gap reporting **Look forward:** New regulations will **require employers with 250+ employees to publish "equality action plans"** including gender pay gap action plans. The regulations will include specific penalties for not doing so. The regulations will set out the detailed requirements and how often plans must be published, but this cannot be more than every 12 months. These measures will likely be introduced on a voluntary basis in April 2026, before coming into force in 2027. Regulations will also require employers to **identify the providers/employers of contract workers.** This does not mean that gender pay gap data must include data reflecting what contract workers are paid. It is simply a requirement to name the providers/employers of those contract workers.	Does not apply. The Employment Act (Northern Ireland) 2016 made provision for regulations to be published to introduce gender pay gap reporting. This hasn't happened. **Look forward:** On 25 November 2024, the Department for the Communities opened a public consultation on implementing pay reporting in NI and an official response was released in October 2025. The response confirmed: • Scope – As yet undetermined – initial proposals were 25+ waiting for confirmation as to the applicability of the Pay Transparency Directive in NI before confirming (this would lower the threshold to 100+) • Covers all 3 sectors • NO disability and ethnicity reporting for now	Since 2022, certain employers have been required to publish the gender pay and bonus gap for their workforce as a whole, their views on what is causing any gap and their plans for closing it. From 2025, organisations with 50 or more (it was 150 or more before this) employees are required to gather their gender pay gap data on a 'snapshot' date in June (which can be any date in June that an employer chooses), and to publish those results within five months, by the end of November on their own website or made publicly accessible in another manner. In 2026, it is expected that, subject to further regulations, it will also become mandatory for in scope organisations to publish their results on the Irish Government's official portal at genderpaygapireland.gov.ie. This portal has been developed to centralise, publish, and make gender pay gap information searchable and comparable across all in-scope employers in Ireland. Currently, the portal operates on a voluntary basis for invited partner-organisation employers.

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	Implementation will depend on timelines for broader changes related to pay gap reporting, in the upcoming Equality (Race & Disability) Bill (not yet published)	• Standardised methodology – mean and median pay gaps • TWO snapshot dates • Annual reports alongside action plans • ECNI will oversee and enforce • Sanctions TBC This regime will largely reflect that in place in Great Britain, but ethnicity and disability reporting will not proceed in NI at this stage. There is no solid timeframe for implementation, the DfC has only stated that this will proceed as soon as the 'Good Jobs' bill has received royal assent. NI pay gap reporting update: No ethnicity/disability reporting for now – and employer thresholds remain unclear	Gender pay gap reporting in Ireland – regulations finally published Gender pay gap reporting in Ireland – updated guidance clarifies some (but not all) tricky issues Navigating the Updates on Gender Pay Gap Reporting and Pay Transparency in Ireland
Ethnicity/disability pay gap reporting	Ethnicity pay gap reporting is not compulsory, although there is government guidance on how to do ethnicity pay gap reporting for companies that choose to do so on a voluntary basis. Ethnicity pay gap reporting guidance published **Look forward:** On 18 March 2025, the UK government launched a consultation on introducing mandatory ethnicity and disability pay reporting for employers with 250 or more employees. The consultation follows a commitment made by the government to extending mandatory pay gap reporting beyond gender. The new rules are set to be introduced in due course as part of the Equality (Race and Disability) Bill. Government opens consultation on ethnicity and disability pay gap reporting	**Look forward:** The Department for the Communities response to the recent public consultation on pay gap reporting concludes that this will not proceed at this point. It is possible that this may come into force in NI at a later stage once the regime is established in GB. Gender pay gap reporting in Northern Ireland NI pay gap reporting update: No ethnicity/disability reporting for now – and employer thresholds remain unclear	Ethnicity/disability pay gap reporting is not mandatory in ROI, but some organisations choose to report on these on a voluntary basis.

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Equal pay – pay discussions	Equal pay provisions were strengthened to prohibit employers from preventing or restricting their employees from having discussions to establish if pay differences exist that are related to an equality ground (e.g. gender). The Employment Rights Act did not deal with pay transparency or the extension of equal pay rights but the government plans to legislate under the separate Equality (Race and Disability) Bill. The government ran a call for evidence on how to "make the right to equal pay effective" for ethnic minority and disabled people, which closed on 30 June 2025. The new legislation could extend existing equal pay laws to cover race and disability (the government's original plan) or follow some other model. The call for evidence also explored allowing pay comparisons between outsourced and "in house" workers Employment Rights Bill unpacked: discrimination law	Does not apply. **Look forward:** The Equality Commission NI considers that the UK Government, further to its dynamic alignment obligations arising out of the Windsor Framework, must transpose the EU Pay Transparency Directive by 7 June 2026. ECNI and NIHRC Briefing Paper	The EU Pay Transparency Directive came into effect on 6 June 2023 and EU member states have three years to transpose its provisions into domestic law. The Directive introduces wide ranging pay transparency measures, but also introduces some new individual rights, including a prohibition on contractual provisions intended to restrict employees from disclosing information or having discussions with each other about their pay. The Irish Government has taken steps towards transposing some of the requirements of the Directive. In January 2025, it published a General Scheme of the Equality (Miscellaneous Provisions) Bill 2024 (later renamed to the Equality and Family Leaves (Miscellaneous Provisions) Bill 2024) which includes two provisions aimed at enhancing transparency prior to employment and transposing Article 5 of the EU Pay Transparency Directive. Additionally, a draft Pay Transparency Bill appears in the Government's Spring Legislative Programme for 2026 however no draft bill has been published as of yet. **Look Forward:** Despite calls for the Irish government to delay transposition of the Pay Transparency Directive, the Irish Government confirms that it intends to proceed with transposition in accordance with the EU deadlines however it has stated that employers will not be penalised for not having all aspects of the Directive transposed by June 2026. Irish government publishes proposals for draft legislation implementing parts of the EU Pay Transparency Directive

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Sexual harassment	Since 26 October 2024, a new proactive duty to take "reasonable steps" to prevent sexual harassment applies. There is no explicit obligation to protect employees against harassment from customers and other third parties under this duty. **Look forward:** Employers will have to take "all" reasonable steps to prevent workplace harassment. The Employment Rights Act gives the government powers to set out what amounts to "reasonable steps" in regulations. The government also ran a call for evidence on "what works" to reduce and prevent sexual harassment in the workplace. Employers will also be liable for third party harassment unless the employer took all reasonable steps to prevent this. This covers all types of harassment not just sexual harassment. The Roadmap indicates that these measures will take effect in October 2026. Additionally, disclosing sexual harassment has been added to the list of what counts as a qualifying disclosure, making it more explicit that this can amount to whistleblowing – as long as it meets the test of reasonable belief that it is made in the public interest (and other tests needed for it to be a protected disclosure). The Roadmap indicates that this will take effect in April 2026, with no further consultation planned. The new law on sexual harassment has been passed Employment Rights Bill unpacked tougher stance on workplace harassment	The new GB proactive duty does not apply. Employers in NI have a legal duty to prevent third-party sexual harassment, for example, by a customer or client. Specifically, an employer is liable if it knows that the employee has been sexually harassed in the course of their employment on at least two other occasions by a third party and not taken reasonable steps to prevent it from happening to the employee again. Northern Ireland: New guidance on eliminating workplace sexual harassment	The Employment Equality Acts 1998-2015 require employers to act in a preventative and remedial way. The employer has a duty to protect employees from harassment and sexual harassment. It is a defence for the employer to prove that they took reasonably practicable steps to prevent the harassment, to prevent the victim from being treated differently in the workplace or in the course of employment, and to reverse any effects of the harassment. Where an employer becomes aware of harassment or sexual harassment without a complaint being made (for example by way of exit interviews), they have a duty to act, even in the absence of a complaint.

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Non-disclosure agreements	There has been longstanding concern about the abuse of NDAs where they prevent disclosures about sexual harassment but was omitted from the original draft of the Employment Rights Bill. **Look forward** Under the Employment Rights Act, any agreement preventing a worker from making allegations or disclosures about harassment or discrimination, including disclosures about the employer's response to such allegations, will be void. This ban may be extended to agreements with independent contractors and those in work experience or training. Regulations may also define "excepted agreements" where the ban does not apply, potentially following Ireland's approach, which allows NDAs at the employee's request with prior independent legal advice. The new provision covers harassment or discrimination by the employer or fellow workers. The wording also seems wide enough to cover third-party harassment claims. Victimisation is also covered (although the wording is not clear that all types of victimisation are covered, such as acts of victimisation by a colleague rather than the employer). It is not currently clear when this ban will come into effect as it was not included in the government's roadmap for implementation of the Act.	There are no developments regarding the use of non-disclosure agreements save for universities, who pledged to end their use of non-disclosure agreements in summer 2022.	The Maternity Protection, Employment Equality and Preservation of Certain Records Act 2024, came into effect on 20 November 2024 introducing a measure to limit the use of non-disclosure agreements (including the non-disclosure provisions in any severance agreement) (NDAs) where an employee has alleged discrimination, harassment, sexual harassment or victimisation. It introduced a general ban on the use of NDAs by employers with prospective, current or former employees where there have been allegations of discrimination, harassment or sexual harassment either at the workplace or during the course of their employment. If an employer does enter into such an NDA with an employee, it will be deemed null and void. There are limited exceptions where an employer may still be permitted to enter into such NDAs with employees provided specified conditions are met. New Restrictions on the use of Non-Disclosure Agreements in Ireland
Sexual harassment guidance	On 26 September 2024 the UK Equality and Human Rights Commission published updated workplace sexual harassment guidance, outlining the steps that employers in GB will be expected to take. This emphasises that employers must anticipate scenarios when workers may be exposed to risk and undertake regular risk assessments. It also makes clear that the preventative duty covers harassment by third parties. Breach of this	The Labour Relations Agency and the Irish Congress of Trade Unions have published guidance on eliminating sexual harassment from the workplace, containing detailed recommendations on steps employers should consider taking to prevent and deal with such behaviour.	The Irish Human Rights and Equality Commission introduced a Sexual Harassment and Harassment Code of Practice in 2022. It does not create new obligations but promotes best practice, such as recommending employers adopt and publish policies to ensure harassment-free workplaces and deal effectively with complaints. It also encourages training for employees on preventing sexual harassment and suggests that it may be practicable for organisations (depending on their size

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	aspect of the duty would be unlikely to lead to an uplift in compensation (as it would not attract legal liability for employers), but it could result in EHRC enforcement action (although a wide duty to prevent 3rd party harassment is proposed in the Employment Rights Bill). Employers will need to comply with the updated code and guidance to be in the best position to defend claim. The duty to prevent sexual harassment in the workplace	While the guidance is not legally binding, it can be into account by Industrial and Fair Employment Tribunals and used by claimants in evidence. Northern Ireland: New guidance on eliminating workplace sexual harassment	and resources) to have a senior level 'champion' outside of HR who advocates for diversity. In ROI, codes of practice are not legally binding, but they can be used in evidence against employers where they are not followed.
Family rights			
Bereavement leave: parents	**Parental bereavement leave**: Employees are entitled to at least two weeks' leave following the loss of a child under the age of 18 or a stillbirth after 24 weeks of pregnancy. This is paid at the statutory rate if the employee has 26 weeks' continuous service. The Employment Rights Act gives the government the power to introduce a day 1 right to at least one week **of bereavement leave** for employees and includes **pregnancy loss** that occurs before 24 weeks of pregnancy, but unlike parental bereavement leave, will be unpaid. The government has launched a consultation seeking views on how to shape this right, with the measures expected to take effect in 2027. Introduction of paid parental bereavement leave confirmed **Paternity leave bereavement**: A new law passed shortly before the election in April 2024 gives new rights to bereaved fathers and partners when the child's mother dies. See below on wider proposals for day one Bereavement Leave. Lewis Silkin - Paternity Leave (Bereavement) Act – the new law explained	**Parental bereavement leave**: The same position applies. Introduction of paid parental bereavement leave in Northern Ireland **Paternity leave bereavement** (as introduced in GB) does not apply. **Look forward:** Following consultation in 2022, the Department for the Economy has released its response and set out plans to introduce regulations to extend the current parental bereavement leave to cover employees who suffer a miscarriage (pregnancy loss before 24 weeks). From 6 April 2026, this will be a day one right (for the mother her current partner or spouse and others meeting defined relationship criteria) to two weeks' paid leave, at the statutory rate. Leave must be taken within 56 weeks of the experience of miscarriage (or stillbirth/child death), and can be taken in one block, or two 2-week blocks. There will	There is no statutory obligation on an employer to provide parental bereavement leave. In practice, many employers will provide some form of bereavement or compassionate leave. In 2024, the definition of stillbirth was revised as occurring after 23 weeks of pregnancy (from the beginning of the 24th week) or where the baby has a birth weight of over 400g. Employees who have suffered a stillbirth are entitled to take the full statutory maternity leave entitlement (26 weeks Ordinary Maternity Leave plus 16 weeks Additional Maternity Leave). The other parent is entitled to statutory paternity leave. However, this is considered maternity/paternity leave, not "bereavement leave" **Look forward:** The Government's Spring 2025 Legislation Programme refers to an Equality and Family Leaves (Miscellaneous Provisions) Bill, which will provide for leave relating to pregnancy loss. However, this draft Bill is still at very early stages

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	Employment Rights Bill consultations: bereavement leave including pregnancy loss before 24 weeks Employment Rights Bill unpacked: just getting started for family rights?	be minimal evidence requirements and notice will be the same as for current parental bereavement leave. Paid miscarriage leave confirmed for NI: what's coming and how to prepare	
Bereavement leave: general	**Look forward:** The Employment Rights Act gives the government the power to introduce a day 1 right to at least one week **of bereavement leave** for employees. Regulations will specify the necessary relationship with the deceased in order to qualify but we assume this is likely to follow the definition used in time off for dependants. Unlike parental bereavement leave, this will not be paid. The government has launched a consultation seeking views on how to shape this right, with the measures expected to take effect in 2027.	No such proposals in NI. However, in practice, many employers will provide some form of bereavement or compassionate leave.	As outlined above, there is currently no legal obligation on employers to provide general bereavement leave. However, in practice, many employers will provide some form of bereavement or compassionate leave.
Domestic abuse	Domestic abuse leave is not available, and the government recently confirmed that it would not take forward proposals for statutory domestic abuse leave.	Legislation is in place that will entitle victims of domestic abuse to 10 days paid leave each leave year. The commencement date of the new right remains to be confirmed. It introduces a right for victims of domestic abuse to have 10 days' paid leave per year off from work to make any necessary arrangements and provides for protection of their employment rights while absent. **Look forward:** A Domestic Abuse - Safe Leave consultation was published by the Department for the Economy seeking views on how to operationalise entitling workers up to 10 days' leave for the purpose of dealing with that abuse.	Since 27 November 2023, employees in ROI are entitled to five days paid domestic violence leave within a 12-month period under the Work Life Balance and Miscellaneous Provisions Act 2023. This leave is fully paid and employees qualify from day one of their employment. **Look forward:** On 14 May 2024, an EU Directive on combating violence against women and domestic violence was published. The new rules aim to prevent attacks against women and protect them if they are victims of them, including in the workplace. Member States will have until 14 June 2027 to transpose the new provisions of this Directive into their national laws.

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		The consultation sought views on various aspects of how the leave should work, including determining the definition of abuse and relationships covered, calculation of leave, circumstances when leave is appropriate and notice requirements. The consultation closed on 27 September 2024 and we await the Department's official response. Lewis Silkin – Domestic Abuse 'Safe Leave' – how will it work and what does it mean for employers?	
Protection from redundancy	From 6 April 2024, employees who are pregnant or returning from maternity, adoption or shared parental leave gained priority status for redeployment opportunities in a redundancy situation. Redundancy protection to be extended to cover pregnancy and return from family leave **Look forward:** The Employment Rights Act gives the government powers to introduce regulations to cover other dismissals (which are not redundancies) during pregnancy, maternity leave or following a return to work. Protection will also apply to other forms of family leave such as adoption leave, shared parental leave, neonatal care leave and bereaved partners' paternity leave. While the precise content of the regulations is not yet clear, an amendment confirms they will specify the required notices to employees, the evidence employers must provide and any additional procedures to be followed. According to the explanatory notes at the Bill stage, this will ban dismissals of women who are pregnant, on maternity leave, and during a six-month return to work	Employees on maternity leave, shared parental leave or adoption leave have enhanced protection from redundancy through a right to be offered a suitable alternative vacancy (if available) before being made redundant. The protection currently only applies during the period of the leave. **Look forward:** Following the 'Good Jobs' consultation, the Department for the Economy intends to extend this protection from redundancy to: • pregnant employees (from the point the employer is informed of the pregnancy); and • employees returning from maternity/adoption leave (and at least six weeks' shared parental leave) with protection lasting for 18 months from the date of birth/stillbirth/adoption. The Employment Rights Act in GB also gives the government powers to extend	In ROI, employees who are pregnant or returning from maternity, adoption or shared parental leave do not have statutory priority status for redeployment opportunities in a redundancy situation, as is the case in the UK. However, the Maternity Protection Acts, 1994 and 2004 (the "Acts") provide that an employee absent on maternity leave has the right to return to the same role that they held prior to such leave or, if it is not reasonably practicable to return to that role, a suitable alternative role. Additionally, the Acts provide that any termination of an employee's employment whilst the employee is absent from work on maternity leave is void. Any notice of termination of an individual's employment given while the employee is absent from work on maternity leave and expiring after such period of maternity leave, is also void. Therefore, the Acts render ineffective any attempt to terminate employment or any notice of termination given during a period of maternity leave. Furthermore, if an employee is pregnant when the employer proposes to serve a notice of termination, and the notice period doesn't expire before the employee's period of maternity leave begins, the notice period will be extended by the length of the employee's maternity leave.

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	period, except in specific circumstances. A consultation on various aspects of this new right has taken place. In terms of implementation, the Roadmap indicates that the measures will take effect in 2027. Employment Rights Bill consultations: enhanced dismissal protections for pregnant women and new mothers Employment Rights Bill unpacked: just getting started for family rights?	these protections to other dismissals and to other forms of family leave. The Department also now states its intention to incorporate such enhanced rights to ensure parity with GB in this area. The Department will engage further with stakeholders before determining the specific level of protection that should available here, and any changes will be subject to additional impact assessments. 'Good Jobs Proposals': Family-Friendly Reforms in Northern Ireland: A New Era for Work-Life Balance?	This does not preclude an employer from consulting with an employee who is pregnant or on maternity leave.
Carer's leave	From 6 April 2024, employees gained a statutory right to a week's unpaid leave to care for a dependant with long-term care needs. Carer's Leave - the new law explained **Look forward:** The government is conducting a full review of the parental leave system and is committed to reviewing the benefits of introducing paid carer's leave.	Rights in relation to being a carer are governed by existing legislation including flexible working, time off for dependants, time off in an emergency and disability discrimination legislation. **Look forward:** Following the 'Good Jobs' consultation, the Department for the Economy proposes to introduce a new carer's leave on the same terms as is currently operating in GB, namely: • An employee with caring responsibilities will be entitled to one week of unpaid carer's leave every 12 months to care for a family member or dependant with a long-term care need • Employees must provide notice to their employer unless in an emergency	An employee can avail of unpaid leave from their employment to enable them to personally provide full-time care and attention to a person who needs such care. The minimum statutory entitlement is 13 weeks, and the maximum is 104 weeks in respect of any one care recipient. More information can be found here. Separately, the Work Life Balance and Miscellaneous Provisions Act 2023 introduced a new right entitling employees to five days' unpaid leave in any consecutive 12-month period if they need to take time off work to deal with serious medical care for a child or other "relevant person" like a family member. The leave is available to both parents and carers. Relevant persons can include the child, spouse, civil partner, cohabitant, parent, grandparent, sibling, or housemate of the employee who needs significant care or support for a serious medical reason.

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		• The notice period will be the earlier of twice the number of days of leave requested, or three days in advance of leave • Employees taking carer's leave will have similar employment protections to other types of statutory leave (maternity, shared parental etc) This will be unpaid leave, but the Department has made clear that this is ultimately intended as a paid right. This can only happen if the Executive can fund this itself, or if GB converts its own carer's leave into a paid right and funding flows from there. 'Good Jobs Proposals': Family-Friendly Reforms in Northern Ireland: A New Era for Work-Life Balance?	
Paternity leave	From 6 April 2024, new parents gained more flexibility to choose when to take statutory paternity leave. Statutory paternity leave: new rules from April **Look forward:** The Employment Rights Act will remove any length of service requirement for paternity leave. This will take effect in April 2026. Employees will also be able to take paternity leave and pay even after they have taken shared parental leave and pay, which is not currently permitted. It is expected this change will also take effect in April 2026. Employment Rights Bill unpacked: just getting started for family rights?	New fathers and partners are entitled to two weeks' statutory paternity leave on the birth or adoption of their child. Leave must be taken in the first eight weeks and must be taken as a single chunk of either one or two weeks. To be eligible for leave and pay, employees need six months' continuous service. **Look forward:** Whilst the April 2024 GB reforms don't apply in NI, following the 'Good Jobs' Consultation, it is proposed that paternity leave will be extended so that new fathers can take leave:	New fathers and partners are entitled to two weeks paternity leave, which can be taken at any time in the 26 weeks' following the birth of the child (or placement in the case of adoption). Parents also have a statutory entitlement to nine weeks' parent's leave.. The leave must be taken within two years of the birth (or, in the case of the adoption, the placement) of the child. Employers are not obliged to pay employees during this time, but the employee may be eligible to receive State benefit, subject to having the appropriate PRSI contributions. Parents' leave is available to each parent.

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		• from the first day of employment (removing 26-week qualification period) • as two separate blocks of one week, or a single block of two weeks • at any time within the first 52 weeks of birth/adoption (rather than the current 56 days). Notice requirements will also be reduced to 28 days for each period of leave (down from 15 weeks) and the Department will also legislate to make it possible to increase the duration of paternity leave in the future. 'Good Jobs Proposals': Family-Friendly Reforms in Northern Ireland: A New Era for Work-Life Balance?	
Neonatal care	From April 2025, parents gained the right to 12 weeks' leave and pay when their baby requires neonatal care in addition to existing parental leave entitlements. Lewis Silkin - Neonatal leave and pay - the new law	**Look forward:** Following the 'Good Jobs' consultation, the Department for the Economy proposes that NI take a similar approach to neonatal leave as currently in place in GB. The Department will give eligible working parents a new statutory right to time off when a newborn requires neonatal care, the main provisions will be: • The right will apply from the first day of employment • Available to parents of babies admitted to neonatal care in the first 28 days following birth, and	Ireland does not currently have a right to statutory neonatal leave, as has been introduced in the UK. However, the period of maternity leave and entitlement to State maternity benefit can be extended in cases where a baby is born prematurely. The extended period will be equivalent to the duration between the actual date of birth of the premature baby and the date when the maternity leave was expected to commence (i.e. ordinarily two weeks before the expected date of birth).

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		who spend at least 7 continuous days in care • A week of neonatal care leave (and pay if applicable) for each week the child is in care up to a maximum of 12 weeks • To qualify for neonatal care pay, employees must be employed for 26 weeks and earn at least the Lower Earnings Limit (£125 per week at present) • Pay will be at the statutory rate (currently £187.18) of 90% of average earnings (whichever is lower) • Reasonable notice will need to be given to employers and some evidence of entitlement – guidance on this will follow. 'Good Jobs Proposals': Family-Friendly Reforms in Northern Ireland: A New Era for Work-Life Balance?	
Menopause	**Look forward:** New regulations will require employers with 250+ employees to produce and publish menopause action plans as part of an Equality Action Plan. The regulations will include specific penalties for not doing so. The regulations will set out the detailed requirements and how often plans must be published, but this cannot be more than every 12 months. The Roadmap indicates these measures will be introduced on a voluntary basis in April 2026, before coming into force in 2027.	No such proposals in NI.	No such proposals in ROI. There is a debate over whether legal protection for employees going through menopause should be extended to add menopause to the list of characteristics protected by the Equality Acts. It's more likely to appear as a type of gender discrimination as was initially the case with pregnancy, or even potentially as a disability due to the wide range of symptoms experienced and the broad meaning of disability under Irish law.

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
	Menopause and mental health: addressing the invisible symptoms		
Working status and work-life balance			
Back stop for holiday pay claims	There is a two-year limit on unlawful deductions claims. However, in May 2025 an employment tribunal in the case of Afshar and others v Addison Lee concluded that regulations introduced by the government introducing this 'backstop' are unlawful – this is not yet binding on any other tribunal or court, but one to watch.	Does not apply - this means that liability can potentially date back to 1998 when the Working Time Regulations were introduced, or back to the date on which employees commenced employment, whichever is later. Historic holiday pay claims: Supreme Court decision in Agnew 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter 'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland?	The time limit for bringing unlawful deductions claims is six months, unless there are exceptional circumstances, in which case it may be extended by a further six months.
Holiday pay calculation reference period?	A 52-week reference period applies.	A 12-week reference period currently applies (although a 52-week reference period was deemed acceptable in the Agnew decision). Lewis Silkin - Working time changes in Northern Ireland: here's what it means for employers **Look forward:** Following the 'Good Jobs' consultation, to help those who work irregular hours or whose pay varies across the year, the Department for the Economy intends to legislate to change the holiday pay reference period from 12 to 52 weeks. This	A 13-week reference period applies.

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		would bring NI in line with the corresponding reference period used in GB. 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter 'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland?	
Rolled up holiday pay allowed for part-year or irregular hours workers	For holiday years from 1 April 2024, 'rolled-up' holiday is allowed for people working on a part-year or irregular hours basis. Lewis Silkin - Government to legislate on holiday entitlement and pay: here's what it means for employers	Does not apply; rolled up holiday pay continues to be unlawful.	Does not apply.
New accrual system for part-year or irregular hours workers	For holiday years from 1 April 2024, people working on a part-year or irregular hours basis will accrue annual leave entitlement on the last day of each pay period at the rate of 12.07% of the number of hours that they have worked during that pay period. This is subject to a maximum of 28 days per year. Lewis Silkin - Government to legislate on holiday entitlement and pay: here's what it means for employers	Does not apply. As set out by the Supreme Court in *Harpur Trust v Brazel*, paid holiday entitlement of part-year or irregular hours workers should not be pro-rated for the weeks they do not usually work. Therefore, the 12.07% method for calculating the holiday pay hours of casual workers on permanent contracts is not a valid approach. Lewis Silkin - Holiday pay for part-year workers should not be pro-rated 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter 'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland?	Does not apply. Annual leave entitlement for part-time employees or employees with irregular hours is calculated by reference to three methods set out in the organisation of working time legislation, depending on the number of hours worked.
Flexible work	From 6 April 2024, employees have the right to request flexible working from "day one" of their employment.	The right to request flexible working remains covered by the statutory	Since 7 March 2024, employees who are parents (biological, adoptive or having parental responsibility) or

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	They can now make two requests in a 12-month period (previously one request) and the employer's decision period has reduced from three to two months. Lewis Silkin - New laws and new guidance: (sm)all change for flexible working? Lewis Silkin - New flexible working rules: a flowchart **Look forward:** The Employment Rights Act will require any refusal of a flexible working request to be reasonable, but the eight business reasons will remain the same. An employer must explain in writing what the ground for any refusal is and why their refusal is considered reasonable. There is no change to the penalty for breaching the flexible working regime. According to the Roadmap, these measures are set to take effect in 2027. In terms of secondary legislation, draft regulations may set out steps to be taken when consulting with an employee before refusing a request. Employment Rights Bill unpacked: will flexible working really be the "default"?	procedure and retains the eight reasons for refusing a request. Employees with 26 weeks' service can make a flexible working application. Importantly the requirement remains to hold a meeting within 28 days, give reasons in writing within 14 days, then an appeal within 14 days. **Look forward:** Following the 'Good Jobs' consultation, the Department for the Economy proposes a similar approach to flexible working as is currently taken in GB. The Department intends to make flexible working more accessible through the following changes: • Flexible working requests can be made from the first day of employment (removing the 26-week qualifying period) • Two requests (up from one) can be made within a 12-month period, with the second request permitted after the first is resolved or withdrawn. • Employers must act reasonably when refusing such requests, although the statutory grounds for refusal remain unchanged. • Employees will no longer be required to state the potential impact of their request. Lewis Silkin - Holiday pay for part-year workers should not be pro-rated	caregivers have a statutory right to make a request for a flexible work arrangement. Employees can make this request from day one, but they must have six months' service before the arrangement can commence (unless an earlier commencement date is agreed by the employer). All employees (regardless of their parental or caring responsibilities) have a right to make a request for a remote working arrangement. Such a request can also be made from day one, but employees must have six months' service before the arrangement can commence (unless otherwise agreed). For more information: Lewis Silkin - Right to request remote and flexible working comes into operation today One Year On: The Code of Practice for Employers and Employees on the Right to Request Flexible Working and Right to Request Remote Working in Ireland

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		'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland? 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter	
Predictable work	The new Workers (Predictable Terms and Conditions) Act, allowing certain workers, agency workers and employees a new statutory right to request a predictable working pattern did not come into force. In its place, the Employment Rights Act introduced other measures aimed at guaranteeing hours and requiring reasonable notice of work schedules and compensation for late cancellation/ changes. See 'zero-hours contracts' below	Does not apply, although see below 'zero hours' for potential reform.	The European Union (Transparent and Predictable Working Conditions) Regulations 2022 came into effect on 16 December 2022, transposing the Transparent and Predictable Working Conditions Directive. The Regulations provide that employers may not prevent their employees from pursuing other employment opportunities outside of their current job. Furthermore, employees are safeguarded from experiencing any negative consequences as a result of engaging in such additional employment. An employer can restrict an employee from taking up additional employment if the restriction is proportionate and based on objective grounds. Where an employee has at least six months' continuous service and has completed their probationary period, they may submit a request for a form of employment with more predictable and secure working conditions. The employee can make this request once in any 12-month period. A copy of the Regulations can be found here. For further information see Lewis Silkin - Ireland: implementation update on the Transparent and Predictable Working Conditions Directive
Zero hours	Exclusivity clauses in zero-hours contracts are void and unenforceable. Zero-hour contracts are allowed but can't include clauses preventing employees working elsewhere. There is no explicit right to have a more predictable working pattern.	**Look forward:** Currently, zero-hours contracts, including exclusivity clauses, are permitted but following the 'Good Jobs' consultation, the Department for the Economy has made clear it intends making a number of	The use of zero-hour contracts is prohibited in most cases, save in limited circumstances (where either the work involved is casual in nature, the employee is essential for providing coverage in emergency situations or for short-term absences). Banded working hours on a statutory basis also applies.

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	Look forward: The Employment Rights Act does not seek to define, and ban, "exploitative" zero-hours contracts, as had been expected. Rather, it sets out a range of provisions including: **Right to guaranteed hours** Zero-hours contracts remain lawful, but employers must offer qualifying workers guaranteed hours matching their regular hours over a reference period (likely 12 weeks), including agency workers. Regulations will set the reference period, "low hours" threshold, working-pattern requirements, the form/expiry of offers, and further exceptions. Fixed-term offers may be reasonable for temporary needs. The duty ends on resignation, fair dismissal or certain fixed-term endings; an offer lapses if engagement ends before acceptance. A collective agreement can disapply the duty. Workers can bring tribunal claims for non-offer and for manipulation of hours to avoid qualifying. In tripartite arrangements, end hirers make the offers; agency-worker pay must be no less favourable than agency terms/comparators, and acceptance makes them a worker (not an employee). Consultation is expected in early 2026, with implementation in 2027. Employment Rights Bill unpacked: will guaranteed hours guarantee flexibility for both parties? Employment Rights Bill unpacked: zero hours reforms extended to agency workers **Right to reasonable notice of work and proportionate compensation**	'proportionate' changes to end exploitative practices including: • The option to move to a 'banded hours' contract for workers consistently working zero/low hours, which more accurately reflects regular working patterns of such workers. • A qualifying period to apply for banded hours contracts (likely 26 weeks but to be determined) and employers can decline a request only in limited circumstances (such details also to be determined). • A requirement for employers to inform zero and low hours workers of the right to banded hours in written employment particulars when employment commences. • The right for zero and low hours workers to 'reasonable notice of shift patterns' – more detail to come following stakeholder engagement. • The right to compensation where employers cancel or curtail shifts at short notice – more detail to follow. • Banning exclusivity clauses on contracts below the Lower Earnings Limit (currently £125 per week) • Powers to extend the right to banded hours contracts to other	

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	Workers will have a right to reasonable notice of shifts (time, day and hours) and of any change or cancellation, including extensions of guaranteed shifts. What counts as reasonable will depend on context, with a regulatory minimum to follow. This applies to zero-hours, minimum-hours and other workers without fixed patterns. If shifts are over-offered and a worker is later not required, cancellation rights still apply, but payment for short-notice cancellation is due only where the worker reasonably believed they would be needed. Employers must make proportionate payments for short-notice changes or cancellations. A collective agreement can disapply these rules without replacement terms. These provisions will also apply to agency workers: both the agency and end hirer must give reasonable notice; the agency pays any short-notice compensation (with recourse to the hirer). Consultation is expected in early 2026 on minimum notice, payment levels, calculation methods and exceptions. Measures (including for agency workers) are scheduled to take effect in 2027. Employment Rights Bill unpacked: shifting the power for shift workers Employment Rights Bill unpacked: zero hours reforms extended to agency workers	contracts (other than zero or low hours) in the future. NI 'Good Jobs' Proposals: Nothing 'casual' about proposed changes to zero-hours contracts 'Good Jobs' Podcast: The Future of Zero-Hours Contract	
Employment status reform	Labour's long-term plan is to abolish the UK's current three-tier system for employment status. The Employment Rights Act did not address this issue; however, its companion Next Steps document discusses plans to move to a two-tier system removing the distinction between 'employees' and 'workers'. This is expected to undergo further consultation.	**Look forward:** There were no specific proposals put forward in the 'Good Jobs' consultation regarding employment status, but views and evidence were sought to inform policy. The Department for the Economy in its response document now confirms that no	There is no legal concept of "worker" in ROI. Individuals are either employees or independent contractors. A decision of the Supreme Court in the *Revenue Commissioners v Karshan Midlands Limited t/a Domino's Pizza* was published on 20 October 2023 and has important implications for workers in the gig economy in ROI. In its ruling, which overturned the decision of the Court of Appeal, the Supreme Court found that Domino's

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		changes to the existing framework will be made at this time, given the complexities of the issues and interaction with tax law (which is not devolved).The Department intends to work with the British Government on developing a simpler framework and help provide clarity and guidance on employment status for individuals and employers.	Pizza delivery drivers are employees, not independent contractors, for tax purposes. The Supreme Court reframed the tests traditionally applied by the courts in determining employment status and established a new a five-stage analysis that should be applied to determine whether the relationship is one of a contract for services or a contract of service. The updated Code of Practice on Determining Employment Status was published in October 2024 to reflect the Supreme Court judgment, following a review by an interdepartmental group comprising of the Department of Social Protection, the Revenue Commissioners and the Workplace Relations Commission. New Revenue "Guidelines for Determining Employment Status for Tax Purposes" were already published in May 2024. Guidance on the updated Code of Practice on Determining Employment Status in Ireland
Self-employment	Labour has said that it will give self-employed people the right to a written contract, action to tackle late payments and extend health and safety and blacklisting protections to them. Self-employed workers would also be given the same. However, this did not appear in the Employment Rights Bill.	No such proposals in NI, although see 'Written particulars of employment' above which outlines the proposal to extend the right to a written statement of particulars to all workers from day one.	No such proposals in ROI.
Right to disconnect	This is not covered in the Employment Rights Act, although the government previously indicated that it would deliver a right to switch off through a statutory Code of Practice. In a House of Lord's debate, a spokesperson confirmed the government's commitment to implementing the right to switch off, despite earlier press reports that it would not move forward with this proposal. We await consultation on a draft Code of Practice.	There is currently no specific legislation governing the right to disconnect outside of working times, rather, more general rules surrounding working hours and rest entitlements are set out in the NI Working Time Regulations. **Look ahead:** Following the 'Good Jobs' consultation, the Department for the Economy now intends	Since April 2021, ROI has had a Code of Practice on the Right to Disconnect which aims to create a culture of good work-life balance and break bad habits where people feel obliged to respond to messages out of hours. The Code of Practice has meant that employers should ensure they are monitoring hours of work in a more visible and transparent way. Many employers have also introduced right to disconnect policies to help establish an

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		to work with social partners to agree a statutory Code of Practice for the Right to Disconnect and how it should apply here. It considers this to be a step towards striking a balance between protecting employees and supporting economic development. 'Good Jobs' proposals: What changes may be happening to pay and benefits in Northern Ireland? 'Good Jobs' Podcast: Theme B with Kevin Gallagher and Patricia Coulter	organisational culture in which the line between work and leisure time is visibly respected and taken seriously. While the Code of Practice is not legally binding, it can be used as evidence against employers in claims for breach of employment rights.
Termination/redundancy			
Collective redundancy consultation	Collective redundancy consultation 100+ employees= 45 days **Look forward:** Under the current law, employers proposing 20+ redundancies "at one establishment" within a period of 90 days must go through a process of collective consultation before making any redundancies. The Employment Rights Act adds a new threshold test, requiring collective consultation if there are either 20+ redundancies at one establishment, or if another – new - threshold test is met. This will be defined in regulations but will involve counting employees across all sites/workplaces, potentially based on a percentage or number higher than 20 (e.g. the lower of 10% or 100 employees across the business as a whole). The Act also states that, in carrying out collective consultation, the employer does not need to consult all employee representatives together or try to reach the same agreement with all the representatives. In the Roadmap, the government indicated that it will consult on these measures in winter 2025 / early 2026.	Collective redundancy consultation 100+ employees = 90 days	Must be initiated at the earliest opportunity and at least 30 days before the first notice of dismissal is given. On 1 July 2024, legislation was introduced delivering on commitments made by the Irish government, as part of its 2021 Action Plan, to enhance protections and ensuring transparency for employees in insolvency situations. Lewis Silkin - Changes to the collective redundancy legislation and clarity on employers' consultation obligations in recent Labour Court decision

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	The additional threshold test for collective redundancies will be introduced in 2027. The Act also increases the maximum protective award to 180 days' pay from April 2026. Employment Rights Bill unpacked: collective redundancies		
Settlement	The ability to have protected conversations in pre-termination negotiations applies (in unfair dismissal cases). This effectively allows anything that is said between the employer and employee in a particular unfair dismissal context to be inadmissible in tribunals as evidence because it is a protected conversation.	The law on compromise agreements and settlement processes remains unchanged. The provisions relating to protected conversations and settlement agreements have not been implemented.	There is no statutory equivalent of the UK protected conversations in Ireland.
Fire and rehire	A new statutory code on fire and rehire came into force in July 2024. The code makes clear that fire and rehire should be the last resort after reasonable alternatives have been explored, and urges employers to first engage in thorough and open information and consultation processes. While the Code does not create new legal obligations, it is admissible in evidence in Employment Tribunal proceedings. If an employer unreasonably fails to comply with the Code, any compensation awarded in certain tribunal claims can be increased by up to 25%. This includes the protective award. Lewis Silkin - New Code of Practice published on 'fire and rehire' **Look forward:** The Employment Rights Act will severely curb the use of "fire and rehire". Dismissals to force changes to key terms (pay, working hours, pensions, shift patterns and length, time-off rights, and other terms set by regulations (which may include benefits)) will be automatically unfair where an	**Look forward:** NI had not previously adopted a code on fire and rehire, however, the 'Good Jobs' consultation sought views on whether further legislation or regulation in this area is necessary. The Department for the Economy has confirmed it proposes to: • Make it automatically unfair to dismiss and employees to alter terms of their contract, where they do not agree • Make a limited exception where an employer can show it acted in response to immediate financial difficulty and could not have reasonably avoided the need to vary the contract	There is no equivalent statutory code on fire and rehire in Ireland.

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	employee refuses the change or the employer plans to replace them with someone on varied terms. The ban also covers attempts to impose new flexibility clauses over those protected terms. Regulations may carve out expenses and certain types of pay,and will define which non-pension benefits are in scope. A narrow exception will apply where changes are necessary to keep the business going as a going concern. Changes outside the protected categories are not automatically unfair. Tribunals must consider the reason for the change, the individual or collective consultation undertaken, and anything offered in return. The ban also covers "fire and replace" scenarios, where employees are replaced by contractors, workers, agency staff or other non-employees doing substantially the same work. Such dismissals are automatically unfair unless the employer faces imminent collapse and the step could not reasonably have been avoided. TUPE transfers and dismissals wholly or mainly due to reduced work are excluded. Where fire and rehire remains potentially lawful, the Code of Practice will still apply and will be updated. The government has not yet begun the consultation it previously indicated for autumn 2025. According to the Roadmap, the changes take effect in January 2027. Employment Rights Bill unpacked: 'fire and rehire'		
Employee representation & participation			
Agency workers	Employment businesses are prohibited from supplying agency workers to cover duties for those on strike / covering for those on strike. This prohibition was	The ban on using agency workers during legal strike action still applies.	Does not apply.

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	repealed between the summer of 2022 and the summer of 2023. However, the legislation that enacted that change was quashed by the High Court on the basis that the government had failed properly to consult on its proposals. Ban on use of agency workers during strikes to be reinstated following government defeat		
Union liability	A union's potential liability for unlawful industrial action has quadrupled to a maximum of £1,000,000. Lewis Silkin - Ban on use of agency workers during strikes to be reinstated following government defeat	The limit for a union's potential liability remains at £250,000.	There is no statutory limit in respect of a union's potential liability for unlawful industrial action. However, immunity from prosecution is afforded to a person or persons who are involved in the organisation of industrial action provided such action is in contemplation or furtherance of a trade dispute and that certain procedures have been followed.
Minimum service levels	The Employment Rights Act repeals the Strikes (Minimum Service Levels) Act 2023 and most of the Trade Union Act 2016, rolling back almost all of the restrictions on calling strike action introduced by Conservative-led governments since 2010. The Act also simplifies the information which unions must provide to employers in notices of ballots and industrial action, lengthens industrial action mandates to 12 months, reduces the notice required for industrial action from 14 to 10 days and allows for electronic balloting. The Strikes (Minimum Service Levels) Act was repealed as soon as the Act had Royal Assent, and the relevant provisions of the Trade Union Act will be repealed two months later, without further consultation. Electronic balloting is expected to be introduced in April 2026.	Does not apply.	Does not apply. The WRC Code of Practice on Dispute Resolutions (including Essential Services) provides that, while the primary responsibility for the provision of minimum levels of services rests with management, the Code recognises that there is a joint obligation on employers and trade unions to have in place agreed contingency plans and other arrangements to deal with any emergency which may arise during an industrial dispute. Employers and trade unions should co-operate with the introduction of such plans and contingency arrangements.
Turnout requirement and voting threshold	In general, a union will have a valid mandate if at least 50% of members voted. If it's an important public service at least 40% of those entitled to vote must have voted in favour.	There is no turnout requirement and the threshold remains a simple majority of those voting.	Does not apply. Simple majority applies.

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
Notice of strike action period	Notice of strike must be given to the employer at least 14 days in advance. This will be reduced to 10 days under the Employment Rights Act.	Notice should be given to employers at least seven days in advance.	Where notice of a strike or any other form of industrial action is being served on an employer, the Code of Practice on Dispute Resolutions (including Essential Services) recommends a minimum of seven days' notice should apply except where agreements provide for a longer period of notice.
Timeframes for ballots in favour of industrial action	From 18 February 2026: • the time needed to give notice of industrial action reduced to 10 days, instead of 14 days • picket supervisors are no longer required • industrial action mandates last for 12 months, instead of 6 months • industrial action and ballot notices were simplified • political fund rules changed Trade union ballots From 18 February 2026: • the support threshold rule has been removed – this rule required at least 40% of the total eligible votes to support action. It applied to important public services. Public and private sector ballots now follow the same requirement – they only need more votes in favour of industrial action than against • the turnout threshold rules for industrial action ballots will remain until at least August 2026 – they require at least a 50% turnout for industrial action ballots	Ballots in support of industrial action are effectively indefinite and do not expire provided action begins within four weeks of the outcome of a ballot, or no longer than eight weeks if agreed between the union and the member's employer.	No restrictions on effectiveness of ballots. The Industrial Relations Act 1990 requires trade unions to have its own internal rules and procedures. Once industrial action is sanctioned by a ballot, the trade union's executive or controlling authority may make decisions regarding the commencement, organisation, participation in or support of proposed industrial action. Where there is a ballot in favour of industrial action, the trade union must give not less than one week's notice of the intention to take action.
Inducements	A worker has the right not to have an offer made to him by his employer if the acceptance of the offer would result in the workers' terms of employment, or any of	Same provisions (under Article 77A/B Employment Rights (Northern Ireland)	Does not apply.

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	those terms, no longer being determined by collective agreement negotiated by or on behalf of the union (Section 145A/B Trade Union and Labour Relations (Consolidation) Act 1992). Cases differ on the application of this section. Some cases suggest that it is an inducement if it is made while the collective bargaining process is ongoing (and that payment is made) while another has suggested that if the process is over, it is then acceptable to make a payment to employees. Lewis Silkin - When is collective bargaining exhausted and a direct offer of new employment terms allowed	Order) but untested in a court of law within NI.	
Organisational differences	The Central Arbitration Committee (CAC) helps to resolve collective disputes in England, Scotland and Wales, where such disputes cannot be agreed voluntarily. The CAC is a tribunal for the Department for Business, Energy & Industrial Strategy.	The Industrial Court assists with applications about legal recognition and derecognition of trade unions for collective bargaining purposes, where such recognition cannot be agreed voluntarily.	The main collective dispute mechanism is the Labour Court, which adjudicates on collective industrial disputes. Responsibility for promoting good industrial relations in ROI rests with the Workplace Relations Commission, which provides a range of industrial relations services around preventing and resolving workplace disputes and disagreements involving groups of workers, individual workers, employers and their representatives.
Proposals	**Look forward:** The Employment Rights Act includes far-reaching expansions to trade union rights including: • Introducing sectoral collective bargaining by way of Fair Pay Agreements (October 2026) • Repealing the Trade Union Act • Simplifying the process of union recognition removing the 40% threshold and initial requirement to show support is likely (to take effect in April 2026) • Introducing new protection for workers against detriments short of dismissal for taking part in protected industrial action. It also strengthens and simplifies the existing protection against	**Look forward:** In the 'Good Jobs' consultation, the Department for the Economy set out an intention to develop, enhance and modernise the operation of trade unions, and its response paper, the Department has set out a number of proposed changes in this regard. The most significant are: - Trade unions will have the right to request access to workplaces, including digital access. While it is intended that employers would not be able to unreasonably withhold access to workplaces from trade union officials, such access will not be automatic and	**Look forward:** A high-level working group, the Labour Employer Economic Forum (LEEF), was set up in March 2021 to review the collective bargaining and industrial relations landscape in ROI. The LEEF report was published on 6 October 2022 and provides that there should be an obligation on employers to engage "in good faith" with trade unions, even where employers do not typically recognise trade unions. It provides that the minimum threshold for collective bargaining is 10% of the workforce with no minimum limit on the number of employees. A number of other recommendations were outlined in the report to improve the adequacy of the industrial relations framework which include: - Improving the existing Joint Labour Committee (JLC) system;

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	being dismissed for taking part in protected industrial action (2026). • Enhancing the obligation on employers to notify workers of their right to join a union (October 2026); • Enhancing rights of access (including digital) to the workplace for recruitment organising and collective bargaining subject to a statutory process (October 2026). Employment Rights Bill: consultations on trade union reforms	will require adherence to certain provisions such as only entering during reasonable times and in compliance with health and safety and security arrangements on site. Enhanced recognition - reducing the threshold for trade unions to seek recognition from 21 to 10 employees to ensure a greater number of workers in smaller businesses in NI will have the opportunity to access a trade union. Other proposed changes relate to the introduction of e-balloting and, enhanced protection for those taking part in industrial action and a proposed code of practice on principles and behaviours of trade unions for employers. 'Good Jobs' proposals: Trade union reform in Northern Ireland – could this rebalance the workplace? 'Good Jobs' podcast: What will industrial relations reforms really mean for NI employers?	Improving the process for referring disputes to the Labour Court under Part 3 of the Industrial Relations (Amendment) Act 2015; Setting out a proposed process for good faith engagement by employers. In November 2025, the Government published its Action Plan for 2026–2030. The Action Plan confirms that Ireland will maintain its voluntarist model: employers will not be compelled to recognise trade unions for collective bargaining purposes. It commits: • the Government to engaging with social partners on access to workplaces by unions, with a view to reaching agreement by Q1 2028; • to exploring tax advantages to promote collective bargaining, including tax relief • on trade union subscription payments; and • to strengthening the capability of the Workplace Relations Commission, including through digitalisation. This could have impacts broader than collective bargaining. Other proposed actions include mandatory mediation following notification of industrial action, reviewing and strengthening existing statutory instruments setting pay and conditions for particular sectors, and a review of legal protections for trade union members. Ireland's new Action Plan to Promote Collective Bargaining: What does it mean for employers? **The EU Adequate Minimum Wages Directive,** which aims to improve the adequacy and increase the coverage of minimum wages, while also strengthening collective bargaining as the main instrument to ensure fair wages and working condition, must be implemented by EU member states by 15 November 2024. The Directive requires member states to take various measures aimed

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			at increasing collective bargaining coverage. Where less than 80% of workers are covered by collective bargaining, they will need to establish an action plan to increase this.
Miscellaneous			
The Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE)	In January 2014, various changes to TUPE came into effect including narrowing the application of TUPE in the context of dismissals and changing terms and conditions of employment; permitting a change of location post-transfer to be an economic, technical or organisational reason entailing changes in the workforce; extending the period for providing employee liability information from 14 to 28 days; and providing for the transferee to be able to start collective redundancy consultation pre-transfer in certain circumstances. From 1 January 2024 changes extend the circumstances when employers can consult with employees directly (provided there are no existing employee representatives in place). Lewis Silkin - Government to legislate TUPE consultation requirements and to clarify record keeping requirements **Look forward:** The Employment Rights Act introduces powers to avoid a "two-tier workforce" with ex-public sector employees and private sector employees being employed on different terms and conditions. Regulations may require public outsourcing contracts to include provisions to ensure that (1) any workers transferring from the public sector should be treated no less favourably than they were when employed in the public sector, and (2) private sector workers working for a supplier will need to be treated no less favourably than the ex-public sector workers who have transferred.	TUPE applies with the exception of the part dealing with Service Provision Changes. In NI separate regulations, the Service Provision Change (Protection of Employment) Regulations (NI) 2006 deal with such matters. **Look forward:** The 2014 and 2024 amendments that were made to TUPE were not introduced in NI, however, and the 'Good Jobs' consultation sought views on whether some GB changes outlined were now required in NI. Given the complexities in this area, the Department has, however, determined that further engagement on this issue would be important before any decisions regarding legislative changes are made, and as such, does not intend to make any changes to the TUPE regulations at this time. The Department states it is aware of further consultation planned in Britain on their TUPE regulations and will maintain a watching brief on any planned changes and will continue to engage with stakeholders on this issue. Lewis Silkin – TUPE & the SPC Regulations in NI	There are no corresponding amendments to the TUPE regime in ROI. The legislation governing this is the European Communities (Protection of Employees on Transfer of Undertakings) Regulations 2003. The TUPE Regulations in ROI do not automatically apply on a service provision change. Whether TUPE applies in this type of a situation is a matter for interpretation by the WRC and is very fact/situation specific.

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	Detailed regulations and a Code of Practice will be introduced relating to outsourcing public service contracts. More generally, there will be a Call for Evidence to examine TUPE and how it is implemented in practice, potentially in early 2026. According to the Roadmap, the two-tier procurement provisions will take effect in October 2026. Employment Rights Bill unpacked: will TUPE be transformed		
Working time/record keeping	From 1 January 2024, the Working Time Regulations have been amended to clarify that employers do not have to record the daily working hours of their workers. The obligation remains to keep "adequate" records. Lewis Silkin - Government to legislate TUPE consultation requirements and to clarify record keeping requirements	Does not apply. Existing record keeping requirements remain. **Look ahead:** Following the 'Good Jobs' consultation on this issue, the Department for the Economy has decided that it will not legislate to increase employers' record-keeping requirements, which will remain as outlined in The Working Time Regulations (Northern Ireland) 2016, and will not take action to replicate the provisions in GB. To support compliance, with the Working Time Regulations, the Department will collaborate with the Labour Relations Agency to create guidance for employers and workers, clearly explaining the record-keeping requirements.	The Organisation of Working Time Act 1997 imposes an obligation on employers to keep detailed records of their employees' daily and weekly working hours.
Employee shareholders	Employee-shareholder status applies (an employee shareholder being an employee who has agreed to have different employment rights, in return for being issued shares in the employer's company).	Does not apply.	Does not apply.

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Apprenticeships	Statutory apprenticeships apply; common law apprenticeships rarely apply. Lewis Silkin - Apprenticeships jurisdictional variations Lewis Silkin - Apprenticeships **Look forward:** The government has said that it will reform the apprenticeship levy and create a new, flexible, growth and skills levy. However, starting January 2026, employers will be restricted to using the apprenticeship levy for funding Level 7 (master's level) courses for existing apprentices and individuals aged 16 to 21. New Deal talking points: What are Labour's plans for apprenticeships?	Apprenticeships are generally common law apprenticeships.	Common law and statutory apprenticeships apply.
Sick pay	Under the Employment Rights Act 2025, SSP will be payable from day 1 of sickness and payable for the first 3 Qualifying Days of sickness. In addition, the lower earnings limit will be removed, meaning that all eligible employees, regardless of earnings, will be entitled to SSP. Those earning less than the lower earnings limit (currently £123 a week) will become entitled to SSP at a rate of 80% of weekly earnings. This will take effect from 6 April 2026. Upcoming statutory sick pay changes give employers a headache	As statutory sick pay provisions come under HMRC, changes apply nationally. This means changes brought in from 6 April 2026 in GB via the Employment Rights Act 2025, will also apply to Northern Ireland. Upcoming statutory sick pay changes give employers a headache	Since 2022, employers, regardless of size, are required to provide statutory sick pay to qualifying employees. Employees are currently entitled to five days' statutory sick pay per year. This was expected to increase to seven days in 2025 and ten days in 2026, but it will remain at five days for now. The rate of payment is 70% of an employee's wage, subject to a daily maximum threshold of €110. Employees are entitled to statutory sick pay from day one of their certified sick leave.
Tribunal time limits	Under the Employment Rights Act, time limits for bringing tribunal claims will be extended from three to six months. This will apply to all types of claims, including discrimination and unfair dismissal (although curiously it	Time limit for claims remains three months. There are currently no proposals to reduce this, as in GB.	No proposals for change in ROI. In most cases, the standard time limit for bringing most employment claims to the WRC is six months. This period can be extended to a further six months, but only if there is a reasonable cause for the delay.

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	does not currently apply to breach of contract claims – this seems to be an oversight so may be corrected). According to the Roadmap, this is expected to take effect in October 2026 Employment Rights Bill unpacked: extension of time limits for bringing tribunal claims		
State enforcement body	The Employment Rights Act gives the government various powers to enforce labour market regulation and to delegate this to a new public authority (expected to be called the Fair Work Agency) which will bring together existing enforcement functions, including minimum wage and statutory sick pay enforcement; the employment tribunal penalty scheme; labour exploitation and modern slavery; employment agencies rules; as well as introducing the state enforcement of holiday pay for the first time. The Act sets out a range of enforcement powers, including the ability to enter premises to obtain documents and inspect electronic records. The Fair Work Agency will be able to: • Enforce failure to comply with the new obligation to keep adequate records of holiday pay. • Enforce failure to pay certain statutory payments to workers – including holiday pay and statutory sick pay. Based on the existing regime for minimum wage enforcement, agency will be able to issue a notice of underpayment to employers, which specifies the amount payable within 28 days. This is combined with a penalty of 200% of the sum due, payable to the Secretary of State. This will have major implications for employers who get holiday pay wrong across a workforce. • Bring Employment Tribunal proceedings on behalf of a worker, if the worker has the right to	No such proposals in NI, however, as SSP and national minimum wage is overseen on a national scale, the Fair Work Agency is likely to have jurisdiction for enforcement in these areas in Northern Ireland also	The WRC already has responsibility for carrying out workplace inspections to assess employment compliance with Irish employment law and to impose fines/penalties for non-compliance.

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	bring a claim but it appears they are not going to. • Provide legal assistance for employment-related proceedings, such as helping claimants with holiday pay claims. • Recover their own enforcement costs from employers who are not complying with the law. This is a major new addition that will increase non-compliance costs for employers and potentially help to fund the agency's work. • Enter homes with a warrant to obtain documents and check computers. The Roadmap indicates the Fair Work Agency body will be established in April 2026. It's then likely to take some time before the practical arrangements for the new agency are fully up and running, but its extensive powers indicate that it is seen as a key part of the future model of enforcement. Employment Rights Bill unpacked: Fair Work Agency		
Surveillance technology	Labour plans to require employers to consult worker representatives before introducing surveillance technologies. This was not mentioned in the Employment Rights Bill. The Next Steps document indicates there will be a consultation on workplace surveillance technologies and associated union and staff consultation provisions.	No such proposals in NI.	No such proposals in ROI.
Agency workers	The "Swedish Derogation" was abolished. Agency workers are entitled to receive equal pay as their permanent equivalents, once a 12-week employment period has passed, whether or not they are paid between assignments. **Look forward:**	**Look forward:** Following the 'Good Jobs' Consultation, the Department for the Economy proposes removing this provision in line with the approach in GB.	Agency workers are entitled to equal treatment to workers hired directly by the hirer in respect of pay, working time, rest periods, night work, overtime, holidays, etc. This is a day one right (i.e. there is no 12-week qualifying period) and there is no "Swedish Derogation" loophole.

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	Provisions in the Employment Rights Act relating to guaranteed hours, reasonable notice of shifts have and compensation for short notice of changes, have, after consultation, been extended to agency workers (see above).		
Internships	Status of interns can be a grey area. There is no legal definition of "internship" or "work experience" and an individual's employment status will determine what pay they are entitled to and what rights they have. The Employment Rights Act does not deal with this, but the government remains committed to banning unpaid internships (unless they are part of an educational or training course) and launched a Call for Evidence, which closed on 9 October 2025. Lewis Silkin - New Deal talking points: Will a ban on unpaid internships make a difference?	No such proposals in NI.	In ROI, there is no legal definition of an internship. Apart from the employment of close family relatives and the engagement of registered industrial apprentices, there is no exemption in law from the obligation to pay the national minimum hourly rate of pay if the individual is carrying out work for another person and meets the definition of an "employee" working under a "contract of employment".

This Comparative Table includes some potential and future employment law changes proposed following the election of a new Labour Government and passing of the Employment Rights Act. Our updated tracker of key reforms: What's in the Employment Rights Act?

Changes to NI employment law are proposed under the Department for the Economy's 'Good Jobs' Employment Rights Bill consultation response; 'The Way Forward'. Subject to Executive approval, draft legislation is expected in 2026. Our tracker for proposed changes is: Northern Ireland – 'Good Jobs' Employment Rights Bill Consultation Dashboard

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Disclaimer: The content of this Comparative Table is up to date as of 23 February 2026. The Comparative Table should be treated as general guidance and should not be taken as legal advice. This Comparative Table does not contain a full analysis of all legislative and case law differences between the jurisdictions.

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