

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

Topic areas:

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| <ul style="list-style-type: none"> ▶ Contracts of employment ▶ Reward, incentives and tax ▶ Dismissal, discipline and grievance ▶ Diversity, discrimination and pay reporting ▶ Family rights | <ul style="list-style-type: none"> ▶ Working status and work-life balance ▶ Termination/redundancy ▶ Employee representation & participation ▶ Miscellaneous |
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	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.	Only employees need to receive a written statement, which must be given within two months of commencing employment.	Only employees need to receive a written statement. Certain basic particulars of employment must be provided within five days of commencing employment. Additional information must then be provided within one month.
Pay statement	All workers have a right to receive an itemised pay statement.	Only employees have a right to receive an itemised pay statement.	Only employees have a right to receive a written pay statement.
Reward, incentives and tax			
National Living Wage (NLW)	<p>Look forward:</p> <p>The NLW jumped significantly in April 2024 but Labour would look to secure further improvements by linking it explicitly to the cost of living. Labour would also remove the 18-21 age band.</p>	<p>Look forward:</p> <p>As minimum wage rates apply across the UK, any change in GB would apply in NI.</p>	<p>Look forward:</p> <p>A national living wage will replace the national minimum wage from 2026. The living wage will be set at 60% of the median wage in any given year.</p> <p>The national minimum wage will remain in place until the 60% living wage is fully phased in. The national minimum wage will increase over the years as usual.</p>

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Tips	<p>From 1 July 2024, new laws on fair distribution of tips (including those paid by card), are expected to come into force.</p> <p>Lewis Silkin - Government backs new law on tips</p>	Does not apply.	A law on the distribution of tips came into effect on 1 December 2022. This introduced new 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.
Dismissal, discipline and grievance			
Unfair dismissal	<p>Qualifying period in order to claim unfair dismissal = two years (save in certain situations where there is no qualifying period).</p> <p>Look forward:</p> <p>If Labour wins the election, it has said that the right not to be unfairly dismissed could apply from “day one” of employment (subject to a probationary period).</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>Qualifying period in order to claim unfair dismissal = one year (save in certain situations where there is no qualifying period).</p>	<p>Qualifying period in order to claim unfair dismissal = one year service (save in certain situations where there is no qualifying period).</p>
Compensation	<p>Unfair dismissal compensation = capped at £115,115 (or one year’s salary if less) (2024/25).</p> <p>Look forward:</p> <p>If Labour wins the election, it had previously indicated that the limits on the compensatory award for unfair dismissal might be scrapped. That proposal has not, however, featured in recent proposals.</p> <p>Lewis Silkin – UK election 2024 employment law reforms</p>	<p>Unfair dismissal compensation = capped at £115,314 (2024/25) (a one-year salary cap does not apply).</p>	<p>Unfair dismissal compensation = maximum award of 104 weeks remuneration. Where no financial loss has occurred, the maximum amount of compensation allowed is four weeks remuneration. Where the dismissal is as a result of whistleblowing, the maximum compensation is five years’ remuneration.</p>
Week’s pay	<p>Calculation of a week’s pay = £700 (from 6 April 2024).</p>	<p>Calculation of a week’s pay = £729 (from 6 April 2024).</p>	<p>Week’s pay is based on employee’s normal weekly remuneration.</p>
Discipline and grievance	<p>The statutory dispute resolution procedures were repealed and replaced with the ACAS Code of Practice.</p>	<p>The statutory dispute resolution procedures apply (in terms of dismissal) with the grievance procedure</p>	<p>The Workplace Relations Commission (WRC) Code of Practice on Grievance and Disciplinary Procedures provides guidance to parties on the implementation of</p>

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	<p>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%.</p> <p>Look forward:</p> <p>If Labour wins the election, it proposes enabling employees to collectively raise grievances about conduct in their place of work. Details remain to be seen (particularly as the proposal inaccurately refers to raising the grievance with Acas, not the employer as is currently required under the Acas Code).</p>	<p>requirements contained in the LRA Code of Practice. Breach is automatically unfair.</p> <p>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%.</p>	<p>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.</p>
Diversity, discrimination and pay reporting			
Fair employment	Does not apply.	<p>Fair employment registration, monitoring and three-yearly review applies.</p> <p>Lewis Silkin - Beyond borders: Navigating diversity monitoring in Great Britain, Northern Ireland and beyond</p>	Does not apply.
Equality legislation	<p>The Equality Act 2010 applies to all grounds of discrimination.</p> <p>Look forward:</p> <p>If the Conservative Party wins the election, it is proposing to introduce legislation to clarify that the protected characteristic of sex in the Equality Act means biological sex.</p>	<p>There is no Equality Act – nine individual anti-discrimination pieces of legislation apply:</p> <ul style="list-style-type: none"> ▶ 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 	<p>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.</p> <p>The Equal Status Acts 2000-2018 prohibit discrimination in the provision of goods and services, accommodation and education.</p> <p>Look forward:</p> <p>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:</p>

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		<ul style="list-style-type: none"> ▶ Equality Act (Sexual Orientation) Regulations (NI) 2006 ▶ Employment Equality (Age) Regulations (NI) 2006 	<ul style="list-style-type: none"> ▶ 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. <p>On 12 July 2023, the Minister for Children, Equality, Disability, Integration and Youth published a summary of the submissions received in response to the public consultation.</p> <p>The Government has included a new bill, the Equality Acts Amendment Bill, (the purpose of which is to provide for legislative amendments arising from the review of the Equality Acts), for priority drafting in its legislative programme for the Spring 2024 session. However, this is still at very early stages (Heads of Bill still in preparation).</p>
Brexit – Windsor Framework	Does not apply.	<p>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.</p> <p>What the Protocol means for employment and equality law in Northern Ireland Lewis Silkin Insight</p>	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	<p>Disability legislation has been strengthened:</p> <ul style="list-style-type: none"> ▶ The concept of ‘disability-related’ discrimination was replaced with protection against ‘indirect discrimination’ and ‘discrimination arising from disability’. 	<p>Does not apply:</p> <ul style="list-style-type: none"> ▶ The concept of disability-related discrimination continues to apply, meaning that disabled people have less protection than disabled people in GB. 	Disability is one of the nine prohibited grounds of discrimination under the Employment Equality Acts 1998-2015 and the Equal Status Acts 2000-2018.

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	<ul style="list-style-type: none"> ▶ 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 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. 	<ul style="list-style-type: none"> ▶ The requirement for an employee to identify which of a list of specified “capacities” is affected by their impairment still applies, which makes 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 <i>Coleman v Attridge Law</i> to seek protection in such cases. ▶ Pre-employment questions are not prohibited, which can deter disabled people from applying for jobs. 	<p>The definition of disability is very widely interpreted in ROI.</p>
Gender pay gap reporting	<p>Organisations with 250 or more employees must report on their gender pay gap figures annually.</p> <p>Lewis Silkin - Gender pay gap reporting</p> <p>Look forward:</p> <p>If Labour wins the election it has proposed that large employers will be required to publish action plans and that outsourced workers will be included in the figures.</p>	<p>Does not apply.</p> <p>The Employment Act (Northern Ireland) 2016 made provision for regulations to be published to introduce gender pay gap reporting. This hasn't happened.</p> <p>Look forward:</p> <p>Following the return of the NI Assembly, legislation introducing gender pay gap reporting is expected, which may be subject to consultation. There are some important differences with GB including a likely requirement to include ethnicity and disability statistics on workers within each pay band and, if there are differences, a requirement to publish an action plan to eliminate those differences.</p> <p>Lewis Silkin - Gender pay gap reporting in Northern Ireland</p>	<p>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.</p> <p>The threshold for reporting dropped in 2024 to organisations with 150 or more employees (it was 250 or more before this). The threshold will drop again in 2025 to 50 employees.</p> <p>Lewis Silkin - Gender pay gap reporting in Ireland – regulations finally published</p> <p>Lewis Silkin - Gender pay gap reporting in Ireland – updated guidance clarifies some (but not all) tricky issues</p>
Ethnicity/disability pay gap reporting	<p>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.</p> <p>Lewis Silkin - Ethnicity pay gap reporting guidance published</p>	<p>Look forward:</p> <p>When gender pay reporting is introduced, it is expected that there will be a requirement to include ethnicity and disability statistics on workers within each pay band.</p>	<p>Ethnicity/disability pay gap reporting is not mandatory in ROI but some organisations choose to do so on a voluntary basis.</p>

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	<p>Lewis Silkin - Ethnicity pay gap reporting will not be mandatory</p> <p>Look forward:</p> <p>If Labour wins the election, it has indicated that it would introduce ethnicity/disability pay gap reporting for employers with 250+ employees.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p> <p>Lewis Silkin - Disability reporting time to act</p>	<p>Lewis Silkin – Gender pay gap reporting in Northern Ireland</p>	
Equal pay – pay discussions	<p>Equal pay provisions were strengthened to prohibit employers from preventing or restricting their employees from having discussions in order to establish if pay differences exist that are related to an equality ground (e.g. gender).</p>	<p>Does not apply.</p> <p>Look forward:</p> <p>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.</p> <p>ECNI and NIHRC Briefing Paper</p>	<p>Look forward:</p> <p>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.</p>
Equality Act changes	<p>From 1 January 2024, regulations amending the Equality Act 2010 ensure that discrimination protections derived from EU law are preserved after Brexit. Some of these changes are significant because they involve rights that have not regularly been applied in practice in the UK.</p> <p>Lewis Silkin - Government legislates to preserve EU-based discrimination law – what does this mean for employers?</p>	<p>Does not apply.</p> <p>However, given the special arrangements put in place in NI after Brexit under the Windsor Framework, there should be no diminution of EU equality and anti-discrimination legislation in place in NI and general principles of EU law, such as direct effect, as well as the doctrine of supremacy, will continue to apply in this area.</p> <p>What the Protocol means for employment and equality law in Northern Ireland Lewis Silkin Insight</p>	Does not apply.

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Sexual harassment	<p>From 26 October 2024, a new proactive duty to take “reasonable steps” to prevent sexual harassment applies.</p> <p>There is no explicit obligation to protect employees against harassment from customers and other third parties.</p> <p>Look forward:</p> <p>If Labour wins the election, it has said it would introduce the customer/third party changes and that the duty on employers would be raised to having to take “<u>all</u> reasonable steps” to protect employees from sexual harassment.</p> <p>Lewis Silkin - The new law on sexual harassment has been passed</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>The new GB proactive duty does not apply.</p> <p>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.</p> <p>Lewis Silkin: New guidance on eliminating workplace sexual harassment</p>	<p>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.</p> <p>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.</p> <p>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.</p>
Non-disclosure agreements	<p>The Victims and Prisoners Act 2024 received Royal Assent on 24 May 2024. Under this Act people who believe they are the victim of a crime can disclose information related to this with the police, lawyers, other support service which operate under confidentiality principles and certain immediate family for support; provisions in an agreement seeking to prevent this are void (provided the purpose of the disclosure is not simply to bring the information into the public domain). This legislation is not yet in force and will require regulations to do so.</p>	<p>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.</p>	<p>Look forward:</p> <p>An equality bill introduced in June 2021 would create a law to restrict the use of non-disclosure agreements as they relate to incidents of workplace sexual harassment and discrimination. The Bill is a Private Members’ Bill, so is not being sponsored by government, but has gained traction and support of all parties. Follow the Bill’s progress here.</p>
Sexual harassment guidance	<p>The UK Equality and Human Rights Commission is expected to update its existing code of practice and guidance outlining the steps that employers in GB will be expected to take. Employers will need to comply with the</p>	<p>The Labour Relations Agency and the Irish Congress of Trade Unions have published new guidance on eliminating sexual harassment from the workplace, containing detailed recommendations on steps employers should consider taking to prevent and deal with such behaviour.</p>	<p>The Irish Human Rights and Equality Commission introduced a Sexual Harassment and Harassment Code of Practice 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</p>

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	updated code and guidance to be in the best position to defend claim.	While the guidance is not legally binding, it can be into account by Industrial and Fair Employment Tribunals and used by claimants in evidence. Lewis Silkin: New guidance on eliminating workplace sexual harassment	complaints. It also encourages training for employees on preventing sexual harassment and suggests that it may be practicable for organisations (depending on their size and resources) to have a senior level 'champion' outside of HR who advocates for diversity. Under Irish law, 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	<p>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.</p> <p>Lewis Silkin – Introduction of paid parental bereavement leave confirmed</p> <p>Paternity leave bereavement: A new law passed shortly before Parliament dissolved before the election gives new rights to bereaved fathers and partners when the child's mother dies.</p> <p>Lewis Silkin - Paternity Leave (Bereavement) Act – the new law explained</p>	<p>Parental bereavement leave: The same position applies.</p> <p>Lewis Silkin - Introduction of paid parental bereavement leave in Northern Ireland</p> <p>Paternity leave bereavement (as introduced in GB) does not apply.</p> <p>Look forward:</p> <p>Following a public consultation and agreement on subsequent regulations, the parental bereavement rights are to be extended to include working parents who suffer the loss of a child through miscarriage. It is also proposed that working parents will become entitled to all rights from day one of their employment. These changes are to apply no later than 2026.</p>	<p>Look forward:</p> <p>Proposals are in place in the form of a Private Members Bill to make provision for entitlement to bereavement leave to an employee who is a bereaved parent of a child who has died.</p> <p>The Bill has is currently before Dáil Éireann, Second Stage. Follow the Bill's progress here.</p>
Bereavement leave: general	<p>Look forward:</p> <p>If Labour wins the election, it is proposing to introduce a right to bereavement leave for all workers.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	No such proposals in NI.	There is currently no legal obligation on employers to provide bereavement leave. However, in practice, many employers will provide some form or bereavement or compassionate leave.
Domestic abuse	Domestic abuse leave is not available and the government recently confirmed that it would	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	Since 27 November 2023, employees in ROI are entitled to five days paid domestic violence leave under the

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	not take forward proposals for statutory domestic abuse leave.	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. Lewis Silkin - Domestic abuse leave introduced in Northern Ireland	Work Life Balance and Miscellaneous Provisions Act 2023. Look forward: On 14 May 2024, a 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.
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. Lewis Silkin - Redundancy protection to be extended to cover pregnancy and return from family leave Look forward: Labour is proposing to enhance this protection, by introducing a ban on dismissing maternity returners for six months after return from maternity leave, except in specific circumstances (yet to be defined). Lewis Silkin - UK election 2024 employment law reforms	Does not apply.	Does not apply.
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. Lewis Silkin - Carer's Leave - the new law explained Look forward:	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. It remains to be seen if the Windsor Framework will require the Work-life Balance Directive to be implied into Northern Irish law under the non-diminution of rights principle.	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 which came

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	<p>Labour has indicated that it will consider making carers' leave a paid entitlement, although has not committed to this.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>Look forward:</p> <p>The GB position is intended to extend to NI. However, as employment law is devolved to NI, it will be up to the NI Assembly to decide whether similar provisions should apply in NI. Following the return of the NI Assembly, this is expected.</p>	<p>into effect on 3 July 2023 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.</p> <p>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.</p>
Paternity leave	<p>From 6 April 2024, new parents gained more flexibility to choose when to take statutory paternity leave.</p> <p>Lewis Silkin - Statutory paternity leave: new rules from April</p> <p>Look forward:</p> <p>Labour has indicated that if it wins the election, it would make 'parental leave' a day one right. What exactly this refers to is currently unclear, but it's possible it may remove the six month's qualifying period on paternity leave.</p>	<p>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 has to 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.</p> <p>The April 2024 GB reforms don't apply in NI.</p>	<p>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).</p> <p>Since July 2022, parents of babies born (or adopted) on or after 1 July 2022 are entitled to seven weeks parent's leave (this is due to increase to nine weeks from August 2024). The leave must be taken within two years of the birth (or adoption) 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.</p>
Neonatal care	<p>From April 2025, parents will have a right to 12 weeks' leave and pay when their baby requires neonatal care in addition to existing parental leave entitlements.</p> <p>Lewis Silkin - Neonatal leave and pay - the new law</p>	<p>Look forward:</p> <p>The GB position is intended to extend to NI. However, as employment law is devolved to NI, it will be up to the NI Assembly to decide whether similar provisions should apply in NI. There are currently no plans for similar provisions.</p>	<p>Since 2017, 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).</p>
Menopause	<p>If Labour wins the election, it proposes requiring large employers to produce action plans setting out how they will support employees through the menopause.</p>	<p>No such proposals in NI.</p>	<p>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</p>

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	Lewis Silkin - UK election 2024 employment law reforms		due to the wide range of symptoms experienced and the broad meaning of disability under Irish law. The increased publicity on the menopause issue in recent years has resulted in many leading employers having already taken a proactive approach and adopted policies in the area. We expect to see an increasing number of employers follow this trend.
Working status and work-life balance			
Back stop for holiday pay claims	There is a two-year limit on unlawful deductions claims.	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. Lewis Silkin - Historic holiday pay claims: Supreme Court decision in Agnew	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 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 Lewis Silkin - Historic holiday pay claims: Supreme Court decision in Agnew	A 13-week reference period applies.
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.

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New accrual system for part-year or irregular hours workers	<p>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.</p> <p>Lewis Silkin - Government to legislate on holiday entitlement and pay: here's what it means for employers</p>	<p>Does not apply. As set out by the Supreme Court in <i>Harpur Trust v Brazel</i>, 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.</p> <p>Lewis Silkin - Holiday pay for part-year workers should not be pro-rated</p>	Does not apply.
Flexible work	<p>From 6 April 2024, employees have the right to request flexible working from “day one” of their employment. 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.</p> <p>Lewis Silkin - New laws and new guidance: (sm)all change for flexible working?</p> <p>Lewis Silkin - New flexible working rules: a flowchart</p> <p>Look forward:</p> <p>Labour has indicated that if it were to win the election, it would make flexible working the default from day one, except where it is not reasonably feasible. This may mean a significant curtailment in employers’ ability to decline requests.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>The right to request flexible working remains covered by the statutory 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.</p> <p>Look forward:</p> <p>There has been some discussion over whether the NI Assembly will choose to replicate the GB model.</p>	<p>Since 7 March 2024, employees who are parents (biological, adoptive or having parental responsibility) or 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.</p> <p>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.</p> <p>For more information:</p> <p>Lewis Silkin - Right to request remote and flexible working comes into operation today</p>
Predictable work	Under the new Workers (Predictable Terms and Conditions) Act, certain workers, agency workers and employees will have a new	Does not apply.	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.

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	<p>statutory right to request a predictable working pattern.</p> <p>Lewis Silkin - The Workers (Predictable Terms and Conditions) Act has been passed</p> <p>However, regulations (needed to add further detail and to bring the Act into force) were not passed prior to the dissolution of Parliament. If a Labour government is elected, it is unclear whether the Act will be implemented in its current form or at all.</p> <p>Separately, Labour is proposing to introduce a right to reasonable notice of work schedules and wages for shifts cancelled at short notice.</p>		<p>The Directive provides minimum rights for workers with on-demand, voucher-based or platform jobs. The Directive proposes more predictable hours and compensation for cancelled work, and an end to "abusive practices" around casual contracts and a reduction in lengthy probationary periods.</p> <p>The Regulations provide that employers are not allowed to 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.</p> <p>An employer can restrict an employee from taking up additional employment if the restriction is proportionate and based on objective grounds.</p> <p>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.</p> <p>A copy of the Regulations can be found here.</p> <p>For further information see Lewis Silkin - Ireland: implementation update on the Transparent and Predictable Working Conditions Directive</p>
Zero hours	<p>Exclusivity clauses in zero-hour contracts are void and unenforceable.</p> <p>Look forward:</p> <p>Labour is proposing to impose a ban on "exploitative zero-hour contracts", introduce anti-avoidance measures, and bring in a new right to a contract that reflects hours that are regularly worked (as judged against a 12-week reference period).</p>	<p>Look forward:</p> <p>Currently, zero-hour contracts are allowed although legislation is proposed to regulate their use, which includes making exclusivity clauses unenforceable and introducing a right to request "banded hours" (to reflect the hours worked on average over the last three months).</p>	<p>The use of zero-hour contracts is prohibited, 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.</p>

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
	Lewis Silkin - UK election 2024 employment law reforms	Lewis Silkin - Consultation on banded hours contracts and enhanced rights for zero-hour workers in Northern Ireland	
Employment status reform	<p>If Labour wins the election, it is expected to consult over the abolition of the current three categories of employee, worker or independent contractor in favour of a simpler two-part framework with just workers and the self-employed.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	It's currently uncertain if the proposed GB change will apply in NI, although HMRC applies UK-wide.	<p>There is no legal concept of "worker" in ROI. Individuals are either employees or independent contractors.</p> <p>A long-awaited decision of the Supreme Court in the <i>Revenue Commissioners v Karshan Midlands Limited t/a Domino's Pizza</i> 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 Pizza delivery drivers are employees, not independent contractors, for tax purposes.</p> <p>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.</p> <p>New Revenue "Guidelines for Determining Employment Status for Tax Purposes" were published on 22 May 2024.</p> <p>Look forward:</p> <p>The WRC Code of Practice on Determining Employment Status is currently being updated by the Revenue, the Department of Social Protection and the WRC, to incorporate the Karshan judgment.</p>
Self-employment	If Labour wins the election, it says it would 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.	No such proposals in NI.	Does not apply.

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
	Lewis Silkin - UK election 2024 employment law reforms		
Right to disconnect	<p>If Labour wins the next election, it has said it would introduce a new right to switch off outside of working hours and not be contacted by an employer. Details are unclear, but the current wording seems to indicate a requirement for employers to consult employees on their policy stance.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	No such proposals in NI.	<p>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.</p> <p>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 organisational culture in which the line between work and leisure time is visibly respected and taken seriously.</p> <p>While the Code of Practice is not legally binding, it can be used as evidence against employers in claims for breach of employment rights.</p>
Termination/redundancy			
Collective redundancy consultation	<p>Collective redundancy consultation 100+ employees = 45 days</p> <p>Look forward:</p> <p>If Labour wins the election, it proposes to strengthen consultation requirements by requiring collective consultation if redundancies reach a defined threshold across the business as a whole, not looking at numbers within each site/workplace.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	Collective redundancy consultation 100+ employees = 90 days	<p>Must be initiated at the earliest opportunity and at least 30 days before the first notice of dismissal is given.</p> <p>On 9 May 2024 law 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.</p> <p>Lewis Silkin - Changes to the collective redundancy legislation and clarity on employers' consultation obligations in recent Labour Court decision</p>
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	The law on compromise agreements and settlement processes remains unchanged. The provisions relating to protected conversations and settlement agreements have not been implemented.	The principles relating to settlements agreements remains unchanged.

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	evidence because it is a protected conversation.		
Fire and rehire	<p>A new statutory code on fire and rehire is to come into effect later this year. The code stresses that fire and rehire should be the last resort and urges employers to first engage in thorough and open information and consultation processes.</p> <p>Lewis Silkin - New Code of Practice published on 'fire and rehire'</p> <p>Look forward:</p> <p>Labour has indicated that it would only allow dismissal and re-engagement as part of a restructuring when there is no viable alternative. The new code would be replaced with a stronger alternative.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	Does not apply; no change to the law is envisaged.	Does not apply.
Employee representation & participation			
Agency workers	<p>The government is consulting on whether the criminal prohibition on employment agencies supplying agency workers to cover for workers on strike or workers covering for those on strike should be repealed.</p> <p>This prohibition was previously 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.</p> <p>Lewis Silkin - Ban on use of agency workers during strikes to be reinstated following government defeat</p>	The ban on using agency workers during legal strike action still applies.	Does not apply.

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
	<p>Look forward:</p> <p>If Labour wins the election, it has indicated that it would repeal these regulations.</p>		
Union liability	<p>A union's potential liability for unlawful industrial action has quadrupled to a maximum of £1,000,000.</p> <p>Lewis Silkin - Unions financial liability increased and government moves to repeal agency worker ban</p>	<p>The limit for a union's potential liability remains at £250,000.</p>	<p>Does not apply.</p> <p>If individuals are members of a trade union which itself satisfies certain regulatory requirements, and if the industrial action is carried out in contemplation or furtherance of a trade dispute and in the case of a dispute concerning an individual worker, agreed procedures have been exhausted, it shall be lawful for them to engage in peaceful picketing where their employer works or carries on business, where such picketing is carried out merely for the purpose of peacefully obtaining or communicating information or of peacefully persuading any person to work or abstain from working. Those immunities will not apply if those conditions are not met.</p>
Minimum service levels	<p>Ministers have power to impose minimum levels of staffing during industrial action in key services.</p> <p>Lewis Silkin - Strikes Bill on minimum service levels becomes law</p> <p>Look forward:</p> <p>If Labour wins the election, it is proposing to ease restrictions on industrial action, make ballot mandates easier to secure and scrap the minimum service levels which the current government is rolling out for public sector strikes.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>Does not apply.</p>	<p>Does not apply.</p> <p>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.</p>
Turnout requirement and voting threshold	<p>In general, a union will have a valid mandate if at least 50% of members voted. If it's an</p>	<p>There is no turnout requirement and the threshold remains a simple majority of those voting.</p>	<p>Does not apply. Simple majority applies.</p>

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	important public service at least 40% of those entitled to vote must have voted in favour.		
Notice of strike action period	Notice of strike must be given to the employer at least 14 days in advance.	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	Ballots in support of industrial action are only effective for six months, or nine months with the agreement of the employer. There then needs to be a further ballot.	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	<p>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 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).</p> <p>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.</p> <p>Lewis Silkin - When is collective bargaining exhausted and a direct offer of new employment terms allowed</p>	Same provisions (under Article 77A/B Employment Rights (Northern Ireland) Order) but untested in a court of law within NI.	Does not apply.

	Great Britain (GB)	Northern Ireland (NI)	Republic of Ireland (ROI)
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 now rests with the WRC, 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	<p>Look forward:</p> <p>If Labour wins the election, it has far-reaching proposals to expand trade union rights including introducing sectoral collective bargaining by way of Fair Pay Agreements; repealing the Trade Union Act 2016 and associated restrictions on industrial action in adult social care; simplifying the process of union recognition; creating new rights and protections for trade unions to undertake their work; and enhancing rights of access to the workplace.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>Look forward:</p> <p>Following the return of the NI Assembly, it is anticipated that the role of trade unions will be strengthened. No detail is currently available.</p>	<p>Look forward:</p> <p>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.</p> <p>A number of other recommendations were outlined in the report to improve the adequacy of the industrial relations framework which include:</p> <ul style="list-style-type: none"> ▶ Improving the existing Joint Labour Committee (JLC) system; ▶ 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. <p>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 conditions, must be implemented by EU member states by 15 November 2024. The Directive requires member states to take various</p>

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			measures aimed 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)	<p>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.</p> <p>From 1 January 2024 changes extend the circumstances when employers can consult with employees directly (provided there are no existing employee representatives in place).</p> <p>Lewis Silkin - Government to legislate TUPE consultation requirements and to clarify record keeping requirements</p> <p>Look forward:</p> <p>Labour has indicated that if it wins the election, it would strengthen the rights of workers transferred under TUPE, but it is not clear how. It also proposes large scale insourcing of public services.</p>	<p>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.</p> <p>The 2014 and 2024 amendments that were made to TUPE do not extend to NI.</p>	<p>There are no corresponding amendments to the TUPE regime in ROI. The legislation governing this is known as 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.</p>
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	Does not apply. Existing record keeping requirements remain.	Does not apply. The Organisation of Working Time Act 1997 imposes an obligation on employers to keep

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	<p>working hours of their workers. The obligation remains to keep “adequate” records.</p> <p>Lewis Silkin - Government to legislate TUPE consultation requirements and to clarify record keeping requirements</p>		<p>detailed records of their employees' daily and weekly working hours.</p>
Employee shareholders	<p>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).</p>	<p>Does not apply.</p>	<p>Does not apply.</p>
Apprenticeships	<p>Statutory apprenticeships apply; common law apprenticeships rarely apply.</p> <p>Lewis Silkin - Apprenticeships jurisdictional variations</p> <p>Lewis Silkin - Apprenticeships</p>	<p>Apprenticeships are generally common law apprenticeships.</p> <p>Lewis Silkin - Apprenticeships jurisdictional variations</p> <p>Lewis Silkin - Apprenticeships</p>	<p>Common law and statutory apprenticeships apply.</p>
Sick pay	<p>If Labour wins the election it is proposing removing the waiting period so that statutory sick pay would be paid from day one of sickness (rather than day four) and remove the lower earnings limit so that very low earners qualify for sick pay.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>As statutory sick pay provisions come under HMRC this change would apply nationally.</p>	<p>From 2022, employers, regardless of size, are required to provide statutory sick pay to qualifying employees. Since 1 January 2024, employees have been entitled to five days per year. This will increase to seven days in 2025 and ten days in 2026.</p> <p>The rate of payment is 70% of an employee's wage, subject to a daily maximum threshold of €110.</p> <p>Employees are entitled to statutory sick pay from day one of their certified sick leave.</p>
Tribunal time limits	<p>If Labour wins the election it is proposing extending the time limits for bringing tribunal claims from 3 to 6 months.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	<p>No such proposals in NI.</p>	<p>No proposals for change in ROI.</p>
State enforcement body	<p>If Labour wins the election it is proposing to create a new state enforcement body with</p>	<p>No such proposals in NI.</p>	<p>The WRC already has responsibility for carrying out workplace inspections to assess employment</p>

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	<p>powers to inspect workplaces and take legal action.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>		<p>compliance with Irish employment law and to impose fines/penalties for non-compliance.</p>
Surveillance technology	<p>If Labour wins the election it is proposing to consult worker representatives before introducing surveillance technologies.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	No such proposals in NI.	No such proposals in ROI.
Agency workers	<p>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.</p>	The “Swedish Derogation” still applies.	<p>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.</p>
Internships	<p>Look forward:</p> <p>Labour has indicated that if it wins the election, it would introduce a ban on unpaid internships except as part of an education or training course.</p> <p>Lewis Silkin - UK election 2024 employment law reforms</p>	No such proposals in NI.	<p>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”.</p>

This Comparative Table includes some potential employment law changes we may see after the UK General Election. Our updated tracker of key pledges is: [Lewis Silkin - UK election 2024 employment law reforms](#)

Changes to NI employment law are expected, including as part of the Department for the Economy’s consultation on Good Jobs.

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Disclaimer: The content of this Comparative Table is up to date as of 10 June 2024. 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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