















Employment Law Comparison between Ireland and the UK

Ireland	Comparison	The UK
<p>€9.25 per hour</p>	<p><i>Minimum Wage</i></p> 	<p>£7.20 per hour</p>
<p>Not applicable. Minimum obligation is to provide employees with access to a Personal Retirement Savings Account and facilitate deductions from the employee's salary and the payment thereof to the nominated account.</p>	<p><i>Mandatory Pension</i></p> 	<p>An auto-enrolment of employees into a workplace pension scheme if they are not already in one.</p>
<p>A 15 minute rest break every 4.5 hours, 11 hours consecutive rest every 24 hours, 24 hours consecutive rest every 7 days and a mandatory 48 hour weekly working limit.</p>	<p><i>Working Time</i></p> 	<p>A 20 minute rest break when daily working time is more than 6 hours, 11 hours consecutive rest every 24 hours, 24 hours consecutive rest every 7 days. Mandatory 48 hour weekly working limit which employees can opt out of.</p>
<p>No automatic TUPE transfer on a service provision change.</p>	<p><i>TUPE</i></p> 	<p>Automatic TUPE transfer on a service provision change.</p>
<p>There is no provision for statutory sick pay.</p>	<p><i>Sick Pay</i></p> 	<p>Statutory sick pay is payable to qualifying employees for a period of four days or more, the maximum entitlement being 28 weeks in a three year period.</p>
<p>4 weeks where an employee works at least 1365 hours a year plus 9 public holidays.</p>	<p><i>Annual Leave</i></p> 	<p>28 days inclusive of bank holidays.</p>
<p>No statutory retirement age.</p>	<p><i>Mandatory Retirement Age</i></p> 	<p>No statutory retirement age.</p>
<p>26 weeks' paid maternity leave (paid by the State subject to an employee's PRSI contributions) together with an optional 16 weeks' additional unpaid maternity leave.</p> <p>An employee must commence maternity leave at least 2 weeks before the expected due date and she is not permitted to work for a period of at least 4 weeks following the birth of the child.</p>	<p><i>Maternity Leave</i></p> 	<p>26 weeks' ordinary maternity leave and 26 weeks' additional maternity leave.</p> <p>Statutory Maternity Pay is paid to "eligible" employees for up to 39 weeks, usually as follows: the first 6 weeks, 90% of their average weekly earnings and the remaining 33 weeks, £139.58 or 90% of their average weekly earnings (whichever is lower).</p> <p>Employers can recover 92% of payments, and more if they qualify as a "small employer".</p>
<p>Discrimination is prohibited on nine distinct grounds; gender, civil status, family status, sexual orientation, religious belief, age, disability, race (including nationality, colour or ethnic/national origins) and membership of the Traveller community.</p> <p>An award of compensation of up to a maximum of two years' remuneration, reinstatement and/or re-engagement can be made. Order can also be made for equal treatment / specified action. If an employee claims to have been discriminated against on grounds of gender, there is no limit on the amount of compensation which can be awarded.</p>	<p><i>Discrimination</i></p> 	<p>Discrimination is prohibited on nine distinct grounds; sex, race, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, religion or belief, sexual orientation and age.</p> <p>There is no upper limit on compensation for discrimination.</p>

Employment Law Comparison between Ireland and the UK continued

Ireland	Comparison	The UK
<p>The notice an employee is entitled to depends on their length of service:</p> <ul style="list-style-type: none"> • Less than 13 weeks' service – none • 13 weeks to 2 years' service- 1 weeks' notice • 2 years to 5 years' service - 2 weeks' notice • 5 years to 10 years' service - 4 weeks' notice • 10 years to 15 years' service - 6 weeks' notice • More than 15 years' service - 8 weeks' notice <p>An employee is only required to give an employer one week's notice irrespective of his or her length of service.</p>	<p><i>Notice On Termination</i></p> 	<p>The notice an employee is entitled to depends on their length of service:</p> <ul style="list-style-type: none"> • 1 month to 2 years' service - at least 1 weeks' notice • 2 years to 12 years' service – one week's notice for every year employed • More than 12 years - 12 weeks' notice <p>An employee is required to give an employer one week's notice provided they have at least one month's service.</p>
<p>An employee must have been continuously employed for a period in excess of 104 weeks and be aged 16 and upwards.</p> <p>The statutory redundancy payment is 2 weeks' pay for every year of service plus a bonus of one week's pay – capped at €600 per week.</p> <p>No maximum statutory redundancy payment.</p>	<p><i>Redundancy</i></p> 	<p>An employee must have been continuously employed for 2 years and the redundancy payment will be:</p> <ul style="list-style-type: none"> • ½ weeks' pay for each year of employment in which the employee was under 22 • 1 week's pay for each year of employment in which the employee was 22 or older, but under 41 • 1½ weeks' pay for each year of employment in which the employee was 41 or older <p>Length of service is capped at 20 years, weekly pay is capped at £479 and the maximum statutory redundancy payment is currently £14,370.</p>
<p>An employee must have 12 months' service to bring a claim and can be awarded re-instatement, re-engagement and/or compensation up to a maximum of two years' gross remuneration.</p>	<p><i>Unfair Dismissal</i></p> 	<p>An employee must have 2 years' service (or 1 years' service where they commenced employment before 6 April 2012) to bring a claim and can be awarded compensation, reinstatement and/or re-engagement. Compensation usually consists of a basic award and a compensatory award. The maximum basic award is currently £14,370 and the maximum compensatory award is £78,962.</p>
<p>A statutory redundancy payment is paid tax free.</p> <p>Various tax exemptions can be applied to an employee's termination payment. For example, the basic exemption is €10,160 plus €765 per year of complete service. Certain other reliefs can be applied such as the increased basic exemption whereby an employee may avail of a further allowance of €10,000 once every ten years. There is a maximum lifetime tax-free limit of €200,000.</p>	<p><i>Termination Payments</i></p> 	<p>The first £30,000 of a termination payment made in connection with the termination of employment can be paid tax free provided it is not otherwise taxable as earnings. Payments over £30,000 are subject to income tax but not national insurance contributions.</p>
<p>The disclosure of the commission of an offence, a miscarriage of justice, non-compliance with a legal obligation, health and safety threats, misuse of public monies, mismanagement by a public official, damage to the environment, or concealment or destruction of information relating to any of the foregoing is a protected disclosure.</p> <p>If an employee is unfairly dismissed for making a protected disclosure, up to five years' remuneration may be awarded.</p>	<p><i>Whistle-blowing</i></p> 	<p>A protected disclosure includes reporting:</p> <ul style="list-style-type: none"> • A criminal offence • That someone's health and safety is in danger • Damage to the environment • That there is a miscarriage of justice • A failure to comply with a legal obligation • An attempt to cover up any of the above <p>There is no statutory cap on the compensation available if an employee is unfairly dismissed for making a protected disclosure</p>

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