















Employment Law Comparison between Ireland and the UK

Ireland	Comparison	The UK
€10.10 per hour	Minimum Wage 	£8.21 per hour
Not currently applicable. Irish Government plans to introduce an auto-enrolment pensions system in 2022. Minimum obligation is to provide employees with access to a Personal Retirement Savings Account (PRSA) and facilitate deductions from the employee's salary and the payment thereof to the nominated account. There is no obligation on an employer to contribute to a PRSA.	Mandatory Pension 	Employees are auto-enrolled into a workplace pension scheme if they are not already in one. Minimum employer contribution rates exist.
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.	Working Time 	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.
No automatic TUPE transfer on a service provision change.	TUPE 	Automatic TUPE transfer on a service provision change.
There is no provision for statutory sick pay.	Sick Pay 	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.
4 weeks where an employee works at least 1365 hours a year plus 9 public holidays.	Annual Leave 	28 days inclusive of bank holidays.
No statutory retirement age.	Mandatory Retirement Age 	No statutory retirement age.
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. 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.	Maternity Leave 	26 weeks' ordinary maternity leave and 26 weeks' additional maternity leave. 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, £148.68 or 90% of their average weekly earnings (whichever is lower). Employers can recover 92% of payments, and more if they qualify as a "small employer".
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. 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.	Discrimination 	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. There is no upper limit on compensation for discrimination.

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>Notice On Termination</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 up to a maximum of 12 weeks <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>Redundancy</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 £525 and the maximum statutory redundancy payment is currently £15,750.</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>Unfair Dismissal</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 £15,750 and the maximum compensatory award is £86,444 (if dismissal occurred on or after 6 April 2019).</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>Termination Payments</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 and 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>Whistle-blowing</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 • Risk or actual damage to the environment • That there is a miscarriage of justice • A company's 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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