Comparison of Key Employment Law Issues between Ireland and the UK

Although there are many similarities between Irish and UK employment law, such as the requirement to apply fair procedures, there are also many differences. We have highlighted a number of the areas of divergence which arise regularly for HR practitioners and employers managing employees in Ireland below.







21 and over - £11.44 18-20 years old - £8.60 16-17 years old - £6.40 20 and over - €12.7019 - €11.4318 - €10.16Under 18 - €8.89Incremental increases are expected in order to move to living wage by 2026.



A worker is entitled to 5.6 weeks' annual leave in each leave year, including bank holidays (this is equivalent to 28 days for those who work five days a week).

4 weeks where an employee works at least 1365 hours a year plus 10 public holidays. Annual leave and public holidays calculated separately.

Annual leave

A 20 minute rest break when working daily for more than six hours, 11 hours consecutive rest every 24 hours, 24 hours consecutive rest every 7 days.

Rest breaks

48 hour average weekly working limit with an opt out.
Entitled to a weekly rest period of not less than 24 hours' uninterrupted rest in each sevenday period or, at the employer's choice, either:

- two uninterrupted rest periods of not less than 24 hours in each 14-day period; or
- one uninterrupted rest period of not less than 48 hours in each 14-day period.

A 15 minute break every 4.5 hours, a 30 minute break every 6 hours, which can include the first 15 minute break after 4.5 hours, a daily 11 hour break every 24 hours, 24 hours consecutive rest every 7 days.

No opt out applies to the average 48 hour week.

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Yes, for "workers" aged between 22 and State Pension age earning at least £10,000 per year.

Current obligation to provide access to PRSA and facilitate deductions.

Auto enrolment expected in January 2025, for employees between the ages of 23 and 60 earning over €20,000 per year.



Statutory Sick Pay £116.75 per week paid by the employer for up to 28 weeks annually.

Does not currently apply from day 1 - the worker has to be absent from work for four or more consecutive days before they become entitled.

70% of wages, capped at €110 paid by employer for 5 days in 2024, is expected to rise incrementally reaching 10 days in 2026.



No statutory retirement age.

No statutory retirement age but employers permitted to establish a mandatory retirement age.

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2 years' service requirement with limited exceptions. Can be awarded compensation, reinstatement and or reengagement. Compensation can consist of a basic award plus a compensatory award. For dismissals on or after 6 April 2024, the maximum basic award is £21,000, and the maximum compensatory award is £115,115.

12-month service requirement with limited exceptions. Can be awarded compensation up to 104 weeks' remuneration, reinstatement and/or re engagement. Unfair dismissals arising from protected disclosures can attract compensation of up to five years' gross remuneration.



Protected conversations (akin to a without prejudice discussion) between the employer and employee are recognised and cannot be referenced in proceedings.

Protected conversations not recognised in Ireland. No protection afforded.



Transfer of undertaking

Change of service provider automatically triggers TUPE.

Change of service provider does not automatically trigger TUPE. TUPE test must be applied.

Statutory notice:

- 1 month to two years one week's notice.
- 2 years+ one week's notice for each complete year and up to a maximum of 12 weeks' notice.

An employee is required to give an employer one week's notice provided they have at least one month's service.

Statutory notice:

- o 13 weeks to two years 1 week
- o 2-5 years 2 weeks
- 5-10 years 4 weeks
- o 10-15 years 6 weeks
- o 15 years+ 8 weeks

An employee is only required to give an employer one weeks' notice irrespective of his or her length of service.

Notice on termination

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Statutory redundancy payment entitlement after 2 years continuous

service.



Calculation:

- o half a week's pay for each full year under 22
- one week's pay for each full year between 22 and 41
- o one and half week's pay for each full year 41 years or older

Weekly cap £700. Service cap of 20 years. Maximum statutory redundancy payment £21,000.

Statutory redundancy payment entitlement after 104 weeks' continuous service provided employee is aged 16 and upwards.

Calculation:

 Two weeks per year of service plus a bonus week

Weekly cap €600. No service cap. No maximum statutory redundancy payment.

9 protected grounds:



Discrimination

Sex, race, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, religion or belief, sexual orientation and age. No upper limit on compensation for discrimination.

9 protected 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. Maximum award up to two years remuneration, reinstatement or reengagement. Order for equal treatment or specified action. Gender discrimination for equal pay has no upper limit.

Employers should be aware that this is an overview, rather than an exhaustive list of the divergences between the two jurisdictions. The information in this article is current as of the date of publication but may change over time.

If you require information on a specific employment law issue from an ROI perspective our team would be happy to assist.



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