

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
Remuneration		
Gender Pay Gap Reporting	Regulations were introduced in April 2017, which require employers with at least 250 employees to publish details of their gender pay gap on a publicly accessible website. The first mandatory gender pay gap reports for large private and voluntary sector employers are due by April 4, 2018. Large public sector employers must report by March 30, 2018.	(1) If this applies to you, conduct an equal pay audit to identify if there is a gender pay gap and, if so, the reasons for it. (2) Develop a strategy to address any gender pay gap.
Corporate Governance Reform	The Government's response to BEIS' Green Paper was published in August 2017 and identified a number of proposals for reform, which it intends to take forward. The proposed changes include a requirement to reveal and justify any difference in pay between top executives' earnings, and the average worker. The Government intends to bring the reforms into effect by June 2018.	No action required at present, but keep abreast of how this develops.
Terminations		
Changes to Taxation of Termination Payments	From April 6, 2018, the following key changes to termination payment taxation will take place: (1) All payments in lieu of notice will be treated as 'earnings' and therefore subject to tax and class 1 NICs (2) Termination payments above the £30,000 threshold will be subject to class 1A NICs (employer liability only) (now delayed to April 2019) (3) The exemption available for payments made in respect of disability or injury will not extend to injury to feelings.	Ensure you are familiar with the changes and keep them in mind when negotiating settlement terms.
Childcare		
Shared Parental Leave Extension	In 2016, the Government announced plans to extend shared parental leave and pay to working grandparents by 2018. No further progress has been made, and it remains to be seen whether the Government will take this forward.	No action required at present, but keep abreast of any developments.
Childcare Voucher Scheme	The Childcare Voucher Scheme will close to new entrants on April 6, 2018.	Diarise the cut-off date and update any internal practices or procedures if applicable.

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Data Privacy		
EU GDPR	<p>From May 25, 2018, the General Data Protection Regulation ('GDPR'), will apply to UK employers' data processing activities, irrespective of Brexit. The UK Government intends to replace the current Data Protection Act 1998 with a new Data Protection Bill, which will be debated at the House of Lords on January 17 2018, before progressing to the House of Commons.</p> <p>The GDPR contains numerous changes to current data protection practices and increases protection for individuals.</p>	<p>(1) Become familiar with the new rules and keep abreast of any developments ahead of implementation.</p> <p>(2) Review existing practices/policies/procedures regarding data protection and update accordingly.</p>
Financial Services		
New rules	<p>Regulatory references in the financial sector will undergo significant change with the extension of the senior managers and certification regime to all firms authorised under the Financial Services and Markets Act 2000. The new regime aims to increase transparency in the requesting and giving of references.</p> <p>The regulators are expected to publish final rules during the summer of 2018.</p>	<p>If you are caught by the regime, keep abreast of developments, and prepare to implement relevant policies and procedures.</p>
Discrimination		
Caste	<p>The consultation on making caste discrimination unlawful closed on September 18, 2017. The Government's response is awaited. In any event, the courts have decided that discrimination on the grounds of caste constitutes race discrimination, so employers must keep this in mind and act accordingly.</p>	<p>(1) Monitor any developments.</p> <p>(2) Assume caste discrimination is unlawful due to case law, and review policies and procedures to ensure staff are not disadvantaged due to caste.</p>
Brexit		
Continuing negotiations	<p>Negotiations between the UK and the EU on withdrawal issues will continue during 2018. Negotiations are scheduled to conclude by October 2018. This will allow time for the Council of the European Union, the European Parliament and the UK to approve the agreement by March 29, 2019.</p>	<p>Keep abreast of how the negotiations develop.</p>
UK/EU migration	<p>The Government plans to implement new immigration rules, including new powers concerning the immigration status of EEA nationals. The Bill will allow the government to repeal EU law on immigration, primarily free movement, which otherwise would have been saved and converted into UK law by the Repeal Bill. The first reading of the Bill is expected to take place in January 2018.</p>	<p>No immediate action required, but monitor any developments.</p>