

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
Remuneration		
Executive pay reporting	<p>UK quoted companies with more than 250 employees must report on ratios between the CEO and employees' pay and benefits. The requirement applies to financial years beginning on or after 1 January 2019.</p> <p>Effective date: The first tranche of reporting will start in 2020.</p>	If your business is caught by the rules, gather evidence in good time to calculate pay ratios.
Remuneration		
Itemised payslips to be issued to 'workers' as well as employees	<p>'Workers' (as defined by law) become entitled to itemised pay statements. Where pay varies according to time worked, the payslip must specify the total hours worked for which variable pay is received. This can be done as an aggregate figure or as separate figures for different types of work or rates of pay.</p> <p>Effective date: April 6, 2019.</p>	Update payroll practices to ensure compliance.
Remuneration		
Second gender pay gap report due for submission	<p>Employers with 250 or more employees on the "snapshot date" (31 March in the public sector and 5 April in private and voluntary sectors) must report on their percentage gender pay gap annually within 12 months of that date.</p> <p>Effective date: The deadlines for the second round of reports are 30 March and 4 April 2019 respectively.</p>	Prepare to publish the second report in time for the deadline if applicable to your business.
Remuneration		
Minimum wage rates increase	<p>(1) The National Living Wage will increase to £8.21 per hour.</p> <p>(2) National Minimum Wage hourly rates will increase to: (i) £7.70 for workers aged at least 21 but under 25; (ii) £6.15 for workers aged at least 18 but under 21; and (iii) £4.35 for workers aged under 18 who are no longer of compulsory school age.</p> <p>(3) The hourly apprentice rate will increase to £3.90 and the daily accommodation offset will increase to £7.55.</p> <p>Effective date: April 1, 2019.</p>	Ensure the increased rates are paid and update payroll where required.

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Employee benefits		
Statutory pay rates for family and sick leave will increase	<p>(1) The weekly amount for maternity, adoption, paternity and shared parental pay, and the maternity allowance (“statutory family pay”), will increase to £148.68.</p> <p>(2) Statutory sick pay is expected to increase to £94.25.</p> <p>Effective dates:</p> <p>(1) Statutory family pay: 7 April, 2019.</p> <p>(2) Statutory sick pay: 6 April, 2019.</p>	Ensure the increased rates are paid and update payroll where required.
Labour law reform		
Government announces extensive reform in its “Good Work Plan”	<p>The Government has announced extensive employment law reform in its’ strategy document, “The Good Work Plan”. Proposed changes include the equal treatment of agency workers and clarification on employment status.</p> <p>Effective date: Unknown. The Good Work Plan was published on December 17, 2018, so development in 2019 is expected.</p>	Update payroll practices to ensure compliance.
Family		
New right for bereaved parents to take paid time off work	<p>The Government plans to implement bereavement leave in April 2020. Parents will have 56 weeks from their child’s death to take two weeks’ leave, paid at the statutory rate.</p> <p>Effective date: Some time in 2020.</p>	<p>(1) Start preparing for the new right during 2019.</p> <p>(2) Consider preparing a bereavement leave policy.</p>
Brexit		
Terms of UK’s exit from the EU are still unclear	<p>At the time of writing, the vote in the House of Commons on the withdrawal agreement and political declaration will take place in January, 2019. It is difficult to predict the final terms on which the UK will leave the EU, and whether this will take place on March 29, 2019.</p> <p>Employment of EU workers is likely to be subject to restrictions (similar to foreign national restrictions), although EU workers already in the UK can apply for “settled status” to live and work in the UK indefinitely.</p>	<p>(1) Monitor this closely given the speed of change in this area.</p> <p>(2) Consider adjusting recruitment processes.</p>

This is a high level general update only. Legal advice should be obtained on specific circumstances.