

## iGlobal Law 2024 Annual Alert: Ireland

Legal Change	Effective Date	Action required
New rules relating to employees who are victims of Domestic Violence  The new rules introduce the right of an employee to domestic violence leave. Employees are entitled to up to five days paid leave in a 12-month period. This leave is paid for by the employee's employer.  The rules provide that employees on domestic violence leave are entitled to 100% pay.	November 27 <sup>th</sup> 2023	Employers should be aware that employees, irrespective of their length of service, have the right to take leave if they are experiencing domestic violence or to provide support for a 'relevant person' who is experiencing domestic violence. For the purposes of the legislation, a 'relevant person' is:  • the spouse or civil partner of the employee; • the cohabitant of the employee; • a person with whom the employee is in an intimate relationship; • a child of the employee who has not attained full age; or • a person who, in relation to the employee, is a dependent person.  Employers should review policy documents and update, where required.
Application of EU Directive 2019/1937 relating to protected disclosures/whistleblowing  The new law it introduced a number of changes. Those of note include:  • Expanding the scope for "workers" protected by the legislation and extending the list of "relevant wrongdoings".  • Specifically excluding "interpersonal grievances" from the definition of a protected disclosure.  • Introducing an obligation to set-up internal reporting channel procedures (e.g., the appointment of a designated person to receive and follow up on lodged protected disclosures).  • Expanding the scope of acts and omissions constituting penalisation. The remedy of	December 17 <sup>th</sup> 2023	The obligations to have a reporting channel will apply to organisations with between 50 and 249 employees.  This obligation was imposed last year for public bodies and employers with 250 or more employees.



<ul> <li>injunctive relief has also been extended to acts of penalisation.</li> <li>Introducing new criminal offences for non-compliance with whistleblowing legislation.</li> <li>Creating a new cause of action in tort for individuals adversely affected by the making of a protected disclosure either directly or indirectly.</li> </ul>		
Sick Leave (Update)  In 2023, a statutory right was introduced for paid sick leave for up to three days (on provision of a sick certificate) before the worker becomes eligible for the Illness Benefit. This will increase to five days of paid leave in 2024.	January 1 <sup>st</sup> 2024	Employers should put in place a sick pay policy, if not yet implemented, or align current handbooks and/or policies accordingly.
Gender Pay Gap Information  The law has established the requirement for gender pay gap reporting in Ireland. The Regulations provided for phased reporting obligations for employers, depending on the number of employees within the organisation.	May 31 <sup>st</sup> 2024	Previously, it was only employers with at least 250 employees that had reporting obligations. From May 31st 2024, employers with at least 150 employees are obliged to publish reports relating to the pay of their employees to show any disparity in pay between male and female employees and, if so, the level of such disparity.  Employers should familiarise themselves with the Regulations as soon as possible. Ultimately, reporting obligations will be extended to organisations with more than 50 employees in the coming years. These organisations are therefore advised to review the gender pay gap reports published by the current cohort of legally obliged organisations so that they are aware and are prepared for the reporting obligations that will befall them in the coming years.
Consolidation of Employment Permits legislation  This draft legislation aims to help modernize and improve the flexibility and efficacy of the current Irish employment permit system. It is currently before the parliament. Some of the main changes proposed are:	Enactment expected during 2024 but no set date.	Applicable employers should monitor the progress of this forthcoming legislation and is it proceeds through the Irish houses of parliament as well as any proposed changes made to the provisions in order to update relevant policies where necessary.



<ul> <li>The introduction of a seasonal employment permit for the first time and the catering for short term and recurrent employment situations in appropriate sectors.</li> <li>The revision of the labour market needs test to make it more relevant and efficient.</li> <li>The streamlining of several criteria requirements to make the grant process more efficient.</li> <li>The provision of additional required for the granting of an employment permit (e.g., training/accommodation support for migrant workers).</li> </ul>		
Auto-enrolment – Pensions  Auto-enrolment is the new retirement savings system. People who earn more than €20,000 per year, are aged between 23 and 60 and are not already in a pension scheme will be automatically enrolled into the new system. The system operates on an 'opt-out' basis for employees who meet these criteria.  People earning less than €20,000 per year and who are aged outside the 23-60 bracket will be able to opt in, as long as they aren't already in a pension scheme.	No specific date but expected to be enacted in the second half of 2024.	Employers should be aware of this when considering setting up employees on an occupational pension scheme. For the auto-enrolment system, employers will need to ensure that their payroll can take instructions for enrolment, calculate and pay employee and employer contributions to the Central Processing Authority.  Employer contributions will start at 1.5% of gross salary. In Year 4, they will increase to 3%, in Year 7 they will increased to 4.5%, in Year 10 they will increase to the maximum rate of 6%, subject to an earning threshold of €80,000.  An employer's failure to meet their auto-enrolment obligations, may mean that they will be subject to penalties and possibly to prosecution.
<ul> <li>The Work Life Balance legislation</li> <li>While the law has been enacted, these two provisions have not yet commenced.</li> <li>The right of an employee with caring responsibilities to request a flexible working arrangement in order to provide care for a person of whom the employee is the relevant parent, a spouse or civil partner of the employee, a cohabitant of the employee, parent or grandparent of the employee, brother or sister of the</li> </ul>	Expected to be introduced in 2024.	Employers should consider both a flexible working arrangement policy, and a remote working arrangement policy.



Expected to be introduced early in 2024.	Employers should be aware of upcoming restrictions under this Bill and any obligations they may have
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