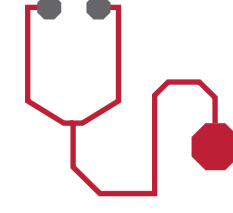


Key dates for your diary 2018: Employment legislation



Free occupational health reports referral scheme

Free occupational health reports referral scheme available under the Fit for Work scheme will be completely wound up in the early part of 2018.



Reforms to Statutory Sick Pay

Reforms to the Statutory Sick Pay (SSP) and fit notes are planned with more expenditure by the Government on preventative interventions.



National Living Wage

1 April 2018

The National Living Wage will increase for 25 and above from £7.50 to **£7.83**.

NMW will increase as follows:

- workers aged 21 to 24: from £7.05 to **£7.38**
- workers aged 18 to 20: from £5.60 to **£5.90**
- workers aged over compulsory school age under 18: from £4.05 to **£4.20**
- apprentices: from £3.50 to **£3.70**.



National living wage (Extension to young People) Bill

6 July 2018

National living wage (Extension to Young People) Bill, the Bill is expected to have its second reading in the House of Commons on Friday 6 July 2018. The proposed impact of the Bill is to extend the National Living Wage to people aged 18 to 24.



New statutory rates

April 2018

SSP to increase from £89.35 to **£92.05** per week.

The rate of statutory maternity pay, statutory paternity pay, statutory adoption pay and statutory shared parental pay increases from £140.98 to **£145.18**.



Tribunal awards increase

6 April 2018

Maximum compensatory award for unfair dismissals will increase from its current rate of £80,541 to **£83,682**.

A week's pay will also increase from its current rate of £489 to **£508**.



Employment Allowance

April 2018

From April 2018, employers will not be able to claim the Employment Allowance (currently £3,000) for one year if they have:

- hired an illegal worker
- been penalised by the Home Office
- exhausted all appeal rights against that penalty.



Gender pay gap reporting for private sector employers

4 April 2018

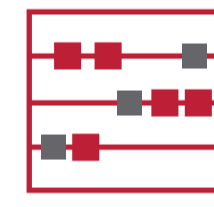
Private and voluntary sector employers in England, Wales and Scotland with at least 250 employees will be required to publish information about the differences in pay between men and women in their workforce. Employers must publish first reports before this date (with a snapshot date of 5 April 2017).



Personal income tax increase

6 April 2018

The personal income tax allowance increases to £11,850 and the higher rate tax threshold to £46,350.



National insurance contributions

6 April 2018

The lower earnings limit for primary Class 1 National Insurance contributions increases to £116 per week, as announced in the Autumn Budget.



Taxation of termination payments

6 April 2018

Genuine termination payments made up to the £30,000 threshold will remain exempt from income tax. However, non-contractual payments paid in lieu of notice (PILON) will now be subject to tax and Class 1 National Insurance deductions in the same manner as contractual PILON payments.



Employer contributions to pension increase

6 April 2018

Minimum level of employer contribution into an auto-enrolment pension scheme from 1% to 2%. A further planned increase to 3% will take effect in April 2019.



General Data Protection Regulation

25 May 2018

General Data Protection Regulation to replace current data protection laws.

In an employment context key points for employers to note are:

- the new rules give individuals easier access to their own data and a 'right to be forgotten'.
- the new data protection rules will be applicable across all of the EU.
- failure to follow or breach of the new rules may result in a fine of up to 20 million Euros or 4% global turnover, whichever is the greater.

2018 Bills

- Grandparental leave:** In March 2016, the government confirmed its plans to extend shared parental leave and pay to working grandparents by 2018.
- Parental bereavement leave:** In October 2017, the government confirmed its support for this bill.
- Caste discrimination:** The government is obliged to make caste discrimination unlawful under section 97 of the Enterprise and Regulatory Reform Act 2013.
- Unpaid work experience:** Cap on unpaid work experience to four weeks.
- Unpaid work trial:** This will prevent unpaid work trials in certain circumstances.
- Employment and Workers' Rights Bill:** This is likely to provide clarity on the employment status and rights of all workers. The second reading in the House of Commons will take place on Friday 27 April 2018.

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