

Update	Details of measure	Date measure comes into force*	Projected REC document and/or legal guide update dates*	Updated resources:
2026 Changes				
Automatic unfair dismissal for participating in industrial action.	Employees will be protected from dismissal related to taking part in industrial action beyond the current 12-week period of protection. Before this change, employees were protected from dismissals that took place within 12 weeks of the worker starting the industrial action.	February 2026	No REC document updates anticipated.	
Introduction of Joint and Several Liability for PAYE payments in relation to agency workers supplied by umbrella companies. Under Chapter 11 ITEPA 2003.	<p>From 6th April 2026, agencies with a direct contractual relationship with end-user clients who use umbrella companies will become strictly liable to HMRC for shortfalls in the PAYE on umbrella company workers' pay.</p> <p>This will be the case even if the umbrella company employs the worker and the shortfall is down to them. Strict liability means that HMRC only needs to identify a PAYE shortfall for an agency to be liable.</p> <p>This means that it will not be possible for agencies to raise a defence against liability, and HMRC will not consider any steps an agency took to ensure that an umbrella company they were using was making the correct PAYE payments to HMRC through due diligence checks.</p>	April 2026	February 2026	<p>Contract 4A - Terms of engagement with an umbrella company</p> <p>Checklist 7A - Intermediaries checklist for umbrellas</p> <p>Key Information Document (Umbrella Company)</p> <p>Legal Guide on Umbrella Companies</p>

	<p>Whilst the wording joint and several liability is used in the draft legislation on these measures, HMRC has made it clear that it will pursue the party with the direct contractual relationship with the end-user client for liability and this is usually the agency.</p>			
<p>Doubling of the maximum protective award for failure to consult during redundancy and TUPE scenarios.</p>	<p>Doubling of maximum compensation from 90 to 180 days' pay.</p>	<p>April 2026</p>	<p>February 2026</p>	
<p>Statutory Sick Pay</p>	<ul style="list-style-type: none"> • Introduction of entitlement to SSP on day 1 of employment (removal of the 3 day waiting day requirement: and • Removal of minimum earnings requirement for eligibility. <p>UK Wide</p>	<p>6th April 2026</p>	<p>February 2026</p>	<p>Contract 3 - Terms of business with the hirer for the supply of agency workers</p> <p>Contract 3A - Combined terms with a client who must comply with the off-payroll rules</p> <p>Contract 3B - Combined terms with a client who is exempt from the off-payroll rules</p> <p>Contract 4 - Terms of engagement with an</p>

				agency worker (Contract for services) Contract 16A - Contract of employment for agency workers (annualised hours) Legal Guide on Statutory Sick Pay
Whistleblowing protection extended to sexual harassment	Disclosures of incidents of sexual harassment will be included within the definition of a relevant disclosure for the purpose of whistleblowing. GB	April 2026	February 2026	Model Policy 16 - Whistleblowing Policy Legal Guide on Whistleblowing
The Fair Work Agency	Merging of EAS, GLAA and HMRC's National Minimum Wage Unit as one single enforcement body (the FWA). FWA will have the following additional powers: <ul style="list-style-type: none"> • The power to bring proceedings in the employment tribunal on a worker's behalf; • Power to offer legal advice and assistance where someone is, or may be, party to civil legal cases related to 	April 2026	February 2026	Key Information Document: PAYE agency workers (directly engaged by you) Key Information Document: Umbrella company Key Information Document: Personal Service Company

	<p>employment or trade union law; and</p> <ul style="list-style-type: none"> • Functions relating to Holiday Pay and SSP which will be implemented in later stages) <p>UK Wide- The Secretary of State must obtain consent of the relevant Northern Ireland department before exercising SSP and holiday pay functions this power in relation to legislation that is transferred for Northern Ireland.</p>			
Day 1 Paternity Leave and Unpaid Parental Leave	<p>Removal of the 26-week qualifying period for paternity and parental leave so that they become a day 1 right.</p> <p>GB</p>	April 2026	February 2026	Legal Guide on Statutory Paternity Leave
Power to comply with international maritime conventions.	<p>Gives the Secretary of State the power to create secondary legislation to implement international maritime labour laws subject to confirmation by Parliament.</p> <p>UK</p>	April 2026	February 2026	
Automatic unfair dismissal in 'fire and rehire' scenarios.	<p>Employees who are dismissed for a rejecting change to their contracts</p>	October 2026	August 2026	

	<p>(outside of the permitted circumstances) will be able to claim unfair dismissal.</p> <p>GB</p>			
Protection against detriment for industrial action	<p>A worker has the right not to be subjected to detriment by any act, or any deliberate failure to act, by their employer, if the act or failure takes place for the sole or main purpose of preventing or deterring the worker from taking protected industrial action, or penalising the worker for doing so.</p> <p>GB</p>	October 2026	No update to REC materials currently required.	
Duty to inform workers of their right to join a trade union	<p>A worker's employer must give the worker a written statement that the worker has the right to join a trade union.</p> <p>The statement must be given—at the same time as the employer gives the worker a section 1 ERA 1996 statement of employment particulars i.e. on or before the first day of employment and at other prescribed times.</p> <p>GB</p>	October 2026	August 2026	
Duty to take “all” reasonable steps to protect workers from harassment	<p>The new section 40B Equality Act 2010, gives the Secretary of State power to make regulations specifying a non-</p>	October 2026	February 2026, with further updates to follow when	Model Sexual Harassment Policy

	<p>exhaustive list of obligations will be set out that are to be regarded as reasonable steps an employer must take in order to prevent workplace sexual harassment.</p> <p>GB</p>		<p>secondary legislation comes into force giving examples of “reasonable steps”</p>	<p>Sexual Harassment Due Diligence Checklist</p> <p>Model Policy 2 – Equal Opportunities and Diversity Policy</p> <p>Legal Guide on Equality Act 2010</p>
Employer duty to protect workers from harassment by third parties	<p>Section 40(1A) -(1C) of the Equality Act introduces protections against sexual harassment by third parties (parties who are not employed by the employer) to employees and job applicants.</p> <p>GB</p>	October 2026	<p>February 2026, with further updates to follow when secondary legislation comes into force giving examples of “reasonable steps”</p>	<p>Model Sexual Harassment Policy</p> <p>Sexual Harassment Due Diligence Checklist</p> <p>Model Policy 2 – Equal Opportunities and Diversity Policy</p> <p>Legal Guide on Equality Act 2010</p>
Extension of Employment Tribunal time limits	<p>Extension of Employment Tribunal time limits from three to six months from the date of the alleged act of harassment.</p>	No earlier than October 2026	February 2026.	
Power to implement a code of practice through secondary legislation providing for workers carrying out the same work on the same public sector contracts to be treated the same in respect of their employment terms and conditions at the outset.	<p>This power can be used, amongst other things, to set out model contract terms and the</p>	October 2026	<p>To be confirmed following the implementation of the code of practice</p>	

	<p>circumstances in which they should be applied.</p> <p>The regulations will allow Ministers to, for example, set out model contract clauses, which (unless exempt) contracting authorities must take all reasonable steps to include in their outsourcing contracts</p> <p>GB</p>		and confirmation of secondary legislation.	
Regulations to establish the Fair Pay Agreement and Adult Social Care Negotiating Body (England)	<p>Regulations will establish the negotiating process and set the parameters for fair pay agreements in England, which once implemented, will apply to all workers who are covered by the agreement.</p> <p>England</p>	October 2026	August 2026	
Power to implement a mandatory Seafarers Charter setting out minimum employment standards for operators frequently calling at UK ports.	<p>The mandatory Seafarers Charter builds on the earlier Seafarers' Wages Act 2023 extending protections beyond pay to include as fair pay, working conditions, and employment rights - applies to seafarers working on vessels regularly operating in UK waters.</p> <p>UK</p>	December 2026	August 2026	

2027 Changes

<p>6-month qualifying period for ordinary unfair dismissal protections.</p>	<p>Employees will need to have been continuously employed for 6 months to qualify for unfair dismissal protections. This is due to apply to employees who already have six months' service or more on the 1st January 2027.</p> <p>Removal of the cap on the compensatory award for unfair dismissal.</p> <p>GB</p>	<p>January 2027</p>	<p>Date to be specified when further details about statutory probation and the lighter touch dismissal process are provided in secondary legislation.</p>	
<p>Automatic unfair dismissal in 'fire and rehire' scenarios.</p>	<p>Automatic unfair dismissal in 'fire and rehire' scenarios. Employees who are dismissed for a rejecting change to their contracts (outside of the permitted circumstances) will be able to claim unfair dismissal.</p>	<p>2027</p>		
<p>Guaranteed hour contracts</p>	<p>Low- hour agency workers will have the right to be offered a contract providing them with guaranteed hours by the end-user client (or by other parties in the supply chain in some circumstances). The hours offered must be reflective of the hours worked over a reference period during an assignment/series of assignments.</p> <p>Low- hour workers who are not agency workers will have the right to be offered a contract providing them with</p>	<p>2027</p>	<p>Date to be specified when secondary legislation is put forward.</p>	

	<p>guaranteed hours by their employer. The hours offered must be reflective of the hours worked over a reference period.</p> <p>GB</p>			
Agency worker's right to recover short notice payments.	<p>A right for eligible agency workers to receive a short notice payment where their shift is cancelled, curtailed or moved at short notice. The short notice period and payment amount are to be specified in regulations, together with some eligibility criteria.</p> <p>GB</p>	2027	Date to be specified when secondary legislation is put forward and confirmed	
Regulation of umbrella companies	<p>Umbrella companies will come within the definition of an employment business under the Employment Agencies Act 1973. They will come within the remit of the Fair Work Agency.</p> <p>GB</p>	2027	Date to be specified when secondary legislation is put forward and confirmed.	
Changes to the collective consultation threshold in a redundancy within an organisation	<p>Currently there are collective consultation obligations where an employer proposes to make 20 or more employees redundant at one establishment. The change applies an additional organisation wide threshold for collective consultation in a</p>	2027	Date to be specified when secondary legislation setting out the organisation wide threshold is put forward and confirmed.	

	<p>redundancy. So that collective consultation duties are triggered where either the 20 people establishment threshold or an organisation wide (still to be set) threshold of 20 employees is met.</p> <p>ERA 2025 grants the government a power to set the organisation-wide threshold through secondary legislation.</p> <p>GB</p>			
Enhanced protections against dismissal during and after pregnancy, maternity and family Leave	<p>ERA 2025 extends the protection given for a redundancy during pregnancy to dismissal generally.</p> <p>The protections are also extended beyond the pregnancy, maternity and family leave period to the period after the leave.</p> <p>GB</p>	2027	To be confirmed following the outcome of the October 2025 consultation.	
Flexible working	<p>ERA introduces:</p> <ul style="list-style-type: none"> • A requirement for employers to refuse flexible working applications where they rely on one of the listed grounds set out in section 80F ERA; and 	2027	End of January 2026	

	<ul style="list-style-type: none"> • It is reasonable to refuse the request on those grounds. • A requirement to provide an explanation as to why it is reasonable. <p>GB</p>			
Bereavement leave	<p>Expansion of bereavement leave beyond bereaved parents to:</p> <ul style="list-style-type: none"> • Employees with a specified relationship with the person who has died • An employee who has suffered a pregnancy loss of a specified kind to be set out in secondary legislation • An employee with a relationship of a specified kind (to be set out in secondary legislation with a person who has had a pregnancy loss or: • An employee with a relationship of a specified kind (to be set out in secondary legislation) with a child 	2027	Date to be specified when secondary legislation is put forward	

	<p>who had been expected to be born had a pregnancy loss of a specified kind did not occur.</p> <p>GB</p>			
Implementation of the School Support Staff Negotiating Body	<p>Implementation of a negotiating body, which will empower employer and employee representatives, and others, to negotiate pay and terms and conditions in England. Any agreements reached will need to be ratified by the Secretary of State before being incorporated into employee contracts through regulations. The body will operate under a new, bespoke legal framework for school support staff in maintained schools and academies in England.</p> <p>England</p>	2027	Date to be specified when secondary legislation is put forward and confirmed.	
Undated changes				
Equality action plans.	<p>Large employers (those with 250 or more employees) will be required to detail the evidence-based actions they are taking to improve gender equality amongst their employees, including addressing the gender pay gap and</p>	<p>This measure will be compulsory in 2027, however from April 2026, employers can</p>	Date to be specified when secondary legislation is put forward and confirmed.	

	<p>supporting women during the menopause.</p> <p>GB</p>	<p>begin to implement this voluntarily.</p>		
<p>Extension of pay gap reporting to outsourced workforces</p>	<p>The law expands equality and pay transparency duties, introducing Equality Action Plans and extending pay gap reporting to include outsourced workforces.</p> <p>GB</p>	<p>Subject to the implementation of other pay gap reforms.</p>	<p>To be confirmed.</p>	
<p>Non-disclosure agreements in discrimination and harassment disputes.</p>	<p>An NDA between an employer and a worker will be void where it seeks to prevent the worker from speaking out about relevant harassment or discrimination or their employer's response to the relevant harassment or discrimination, or the making of an allegation of relevant harassment and discrimination.</p> <p>This will be subject to some exceptions to be set out in secondary legislation.</p> <p>GB</p>			
<p>A duty to keep adequate annual leave records for six years in a manner and format the employer thinks is reasonably fit.</p>	<p>Records must demonstrate compliance with workers' entitlements to additional holiday, holiday pay for irregular hour and part year workers and holiday pay on the termination of employment.</p>			

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Employment Rights Act 2025 Timeline for Implementation

*Dates subject to change.