

FAME Update on HR Changes October 2024

FAME Updates for Archaeological Employers and Managers

The FAME Human Resources (HR) updates (employment and payroll) are produced by FAME to its members with the aim to improve business practices in development-led archaeology. They are designed to provide high level overviews of upcoming changes to legislation and regulations and to point to resources for further reading. They are not designed to be detailed advice.

Principal Author

Doug Rocks-Macqueen,
Deputy CEO

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1 Introduction

In June 2024, the FAME Board set out a series of objectives for FAME to undertake and one of the objectives is to provide members with updates on changes to laws and regulations that will affect members' human resources work. This is our first publication for the objective. If it proves valuable to members, we plan to publish more in the future.

This update covers Ireland and the United Kingdom.

2 How to use this update?

This document will highlight changes and provide links to the relevant legislation/regulation. It is a starting point for further research and it is recommended that FAME members conduct further research and seek advice so that, where applicable, you can:

Review your procedures and amend them in line with new legal requirements.

Update your policies and employee handbooks to reflect new legal requirements.

Create new policies, if required.

Offer training to managers and staff to help them understand how to manage new changes and address issues promptly.

Update software e.g.. HR, payroll, etc. to ensure changes are reflected in the software's' outputs.

More detailed advice and support is available from FAME's business support, which is free for members. However, for our members in Ireland we link, in this document, to the Citizens Information service which is significantly more comprehensive in the knowledge provided and may be better suited to your needs.

3 United Kingdom

3.1 Duty of Care to Prevent Sexual Harassment (from 26th October 2024) - [Worker Protection \(Amendment of Equality Act 2010\) Act 2023](#)

Employers will have a new duty to take reasonable steps to prevent sexual harassment of workers. However, this new duty is limited to preventing sexual harassment and it does not apply to harassment based on other protected characteristics included in the Equality Act 2010. It is a preventative duty, which means that employers should anticipate scenarios when their workers may be subject to sexual harassment and take action to prevent it.

Key Point: when a worker commits an act of discrimination or harassment in the course of their employment, **their employer is liable**, even if the employer did not know or approve of such actions. **Unless** the employer can show that it took 'reasonable steps' to prevent the discrimination or harassment from occurring. The Equality and Human Rights Commission (EHRC) has published a guide, **Employer 8-step guide: Preventing sexual harassment at work** - <https://www.equalityhumanrights.com/employer-8-step-guide-preventing-sexual-harassment-work>

3.2 Neonatal Care Leave and Pay (expected April 2025) - [The Neonatal Care \(Leave and Pay\) Act 2023](#)

Parents will be entitled to take up to 12 weeks of neonatal care leave in addition to existing parental leave entitlements. The right to leave will be a day one right i.e. available from the first day of employment. However, the right to receive statutory neonatal care pay will require 26 weeks of service and earnings on average of at least £123 a week. Employees who take neonatal leave will be entitled to the same employment rights and protections as those taking other forms of family-related leave.

3.3 National Minimum Wage increases and changes (expected from April 2025) - [Low Pay Commission New Remit](#)

The government is proposing to introduce only one Minimum wage and have tasked the Low Pay Commission to make changes to the current system. However, these changes are meant to take place over several years and a recommendation will be sent to Government at the end of October. Current hourly rates:

Rate	From 1 April 2024
Aged 21 and above (national living wage)	£11.44
Aged 18 to 20 inclusive	£8.60
Aged under 18 (but above compulsory school leaving age)	£6.40
Apprentices aged under 19	£6.40
Apprentices aged 19 and over, but in first year of apprenticeship	£6.40

3.4 National Insurance Contributions (expected in 2025)

Nothing has been announced but leaks to the media are telegraphing that the NI **employer contributions** will increase in 2025.

3.5 Student Loan thresholds (6th April 2025 onwards) - [Student Loans Interest Rates and Repayment Threshold Announcement](#)

- Income Contingent Student Loans for Plan 1 (1998-2012) undergraduate loans repayment threshold will rise to £26,065 from 6 April 2025 to 5 April 2026.
- Income Contingent Student Loans for Plan 2 (2012-2023) undergraduate loans repayment threshold will rise to £28,470 from 6 April 2025 to 5 April 2026.

- Income Contingent Student Loans for Plan 5 (from 2023 academic year) undergraduate loans income threshold for repayment of Plan 5 loans due to come into repayment from April 2026 is £25,000.
- Postgraduate Loans – Plan 3: not yet announced.

3.6 Statutory rates (announcement expected but unknown timeline) - [Rates and thresholds for employers 2024 to 2025](#)

The current parental pay rate of £184.03 (from 7 April 2024) applies to:

- Statutory Maternity Pay (SMP)
- Statutory Adoption Pay (SAP)
- Statutory Paternity Pay (SPP)
- Statutory Shared Parental Pay (ShPP)
- Statutory Parental Bereavement Pay (SPBP)

The statutory sick pay rate is £116.75 per week. The minimum average weekly earnings is £123.

3.7 2026 changes - [Employment Rights Bill: factsheets](#)

The Employment Rights Bill was published in October 2024 but it is not anticipated to pass into law until 2025 and not to be implemented until 2026, or later. So we are months away from knowing what and when those changes will take place.

4 Ireland

4.1 Gender Pay Gap Reporting (June 2025) - [Gender pay gap reporting for employers](#)

Mandatory gender pay gap reporting now covers employers with 150 or more employees. In 2025, it will drop to employers with 50 or more employees. The snapshot date is June, with six months to report it (December).

4.2 Sick Leave - Sick Leave Act 2022 (1st January 2025) - [Sick Leave and Sick Pay](#)

Entitlement to statutory sick pay increased from three to five days per year in 2024. It will increase to seven days in 2025 and 10 days in 2026.

4.3 Minimum wage increase (2025 and changes in 2026) - [Minimum wage](#)

It was announced in [Budget 2025](#) that the minimum wage will increase from 1st January 2025.

Age	Minimum wage from 1 st January 2025
20 and over	€13.50
19	€12.15
18	€10.80
Under 18	€9.45

A national living wage will replace the national minimum wage from 2026. The living wage will be set at 60% of the median wage in any given year.

4.4 Tax Rates

Income Tax (1st January 2025) - [How your income tax is calculated](#)

The Standard Rate Cut-Off Point will rise by €2,000, meaning a single person will now pay 20% tax on earnings up to €44,000. Proportionate increases apply for married couples and civil partners.

Tax Credits (1st January 2025) - [Introduction to income tax credits and reliefs](#)

In 2025, there will be a €125 increase in the personal tax credit, the employee tax credit and the earned income credit, rising from €1,875 to €2,000.

PRSI (1st October 2024) - [Paying social insurance \(PRSI\)](#)

PRSI will rise by 0.1% across all rates, with another increase planned for the following year.

Universal Social Charge (1st January 2025) - [Universal Social Charge](#)

There is an increase to the upper limit of the second USC rate (2%) to €27,382, an increase of €1,622, and a reduction in the USC rate from 4% to 3% for income up to €70,044.

4.5 Automatic pension enrolment (30th September 2025) - [Auto-enrolment pension](#)

All employees between the age of 23 and 60, who earn at least €20,000 across all employments and who are not in exempt employment will be automatically enrolled in the Scheme. Employees aged between 18 and the State pension age (currently 66) who do not meet the criteria can opt in to the scheme provided they are not in exempt employment.