

Employment Law Guide

April 2026 to March 2027

Contents

[Pay and benefits](#)

[Limitation periods](#)

[ACAS Early Conciliation](#)

[Qualifying periods](#)

[Agency workers](#)

[Flexible working](#)

[Employed or self-employed](#)

[Statement of particulars](#)

[Holidays](#)

[Rest](#)

[Collective redundancy](#)

[Working hours](#)

[UK GDPR and Data Protection Act 2018 \(DPA 2018\)](#)

[Compensation](#)

[Equality & diversity](#)

[Parental Bereavement Leave & Pay](#)

[Neonatal Care Leave & Pay](#)

[Seminars and in-house training](#)

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Advice

This guide contains general information on employment rights and entitlements that apply to the vast majority of employees in the UK. However, certain categories of workers do have different entitlements which apply because of the work they do, or the sector they are employed in, for example, public sector employees, teachers, agricultural workers or night workers.

Pay and benefits

Family	From 6 April 2026
Statutory maternity pay for the first 6 weeks	90% of employee's normal weekly earnings
Statutory maternity (after 6 weeks), paternity and adoption pay* (including maternity allowance)	£194.32 (per week) or 90% of the employee's normal weekly earnings (whichever is lower)
Statutory Shared Parental Pay	£194.32 (per week) or 90% of the employee's normal weekly earnings (whichever is lower)
Statutory Parental Bereavement Pay	£194.32 (per week) or 90% of the employee's normal weekly earnings (whichever is lower)
Sickness	From 6 April 2026
Statutory sick pay	£123.25 (per week)
National minimum hourly wage	From 1 April 2026
18 to 20 years of age	£10.85 an hour
Under 18 years of age	£8 an hour

Apprentices (if under 19 years of age, or aged 19 and over who are in the first year of their apprenticeship)	£8 an hour
National Living Wage	From 1 April 2026
Workers aged 21 and over are entitled to receive the National Living Wage	£12.71 an hour
Flexible working	From 6 April 2026
Failure to properly deal with a flexible working request	£6,008 (max)
Redundancy and lay offs	From 6 April 2026
Statutory redundancy payment	£22,530 (max)
Guarantee payments - maximum per day	£41
Guarantee payments - maximum in 3 months	£205
A week's pay	From 6 April 2026
Limit on a week's pay (for any award)	£751

Notes

*Small employers whose class 1 National Insurance Contributions (NIC) are below £45,000 per annum, in a qualifying tax year, are entitled to recover: 100% of any statutory maternity, paternity or adoption payments; and an additional amount of 3% based on the NICs they pay on the above payments.

Limitation periods

For most claims, including unfair dismissal and discrimination, an employee must bring an employment tribunal claim within 3 months minus 1 day from the effective date of termination (EDT), or the last discriminatory act.

- Generally, the EDT is the date when an employee ceases work.

- In most cases, equal pay claims may be brought 6 months after employment ends.
- Claims for breach of contract taken in a County or the High Court (not an employment tribunal) may be brought 6 years after the breach.

ACAS Early Conciliation

ACAS Early Conciliation is a mandatory process in respect of most claims presented to the Tribunal. If ACAS Early Conciliation applies, the time limit to present the claim may be extended to take account of the ACAS Early Conciliation period.

Qualifying periods

In all cases, employment must be continuous.

Unfair dismissal:	2 years*
Breach of contract:	None
Discrimination:	None
Redundancy pay:	2 years
Agency workers:	12 weeks
Whistleblowing:	None

*There are some cases of unfair dismissal where a 2 year qualifying period is not required, e.g. dismissals for health and safety reasons, connected with pregnancy, childbirth, maternity or paternity leave or dependent care leave, and performing functions as an employee representative. This list is not exhaustive.

Agency workers

Agency workers have the right to the same pay and other “basic working conditions” as equivalent permanent staff after a 12-week qualifying period. In addition, they must

be provided with access to collective facilities and to information about employment vacancies from the first day of their assignment.

Agency workers are also entitled to receive a key information document before agreeing the terms by which the agency worker will undertake work.

Flexible working

Any employee can make a request for flexible working. A flexible working request may relate to several types of changes including working hours, working times and/or place of work.

Only two requests can be made in any 12 month period.

Employed or self-employed

The table below sets out the basic criteria which can typically apply in considering whether an individual is an employee or self-employed.

Criteria	Employed	Self-employed
Mutual obligations: Is there an obligation to provide regular work and is the individual under an obligation to make themselves available to do the work?	Yes	No
Control: Does the individual have the ability to determine when and how they work?	No	Yes
Insurance: Does the individual provide their own insurance?	No	Yes
Personal service: Is the individual required to carry out the services personally?	Yes	No
Do they have a right to appoint a substitute?	No	Yes
Financial risk: Does the individual assume any financial risk for the work they do?	No	Yes

Taxation: Does the individual charge VAT?	No	Yes
Does the company deduct Income Tax and NI?	Yes	No
Facilities and equipment: Does the individual provide their own equipment and materials to perform their work?	No	Yes

Statement of particulars

Employees and workers starting work have a right to receive a written statement of employment particulars on or before the first day of employment. Specific information must be given in the statement, including notice period, sick pay entitlement, probation period, normal working hours, any training to be provided, other rights to leave and all pay and benefits. Agency workers also have the right to receive a written statement of terms on or before the first day of their engagement.

Holidays

Employees are entitled to receive 5.6 weeks of paid annual leave in any leave year. This equates to 28 days for full time employees, and includes public holidays. Part-time employees are entitled to receive 28 days' paid leave on a pro-rata basis dependent on the amount of time they work compared to a full-time employee.

Payment in lieu of accrued annual leave must only be made where employment ends.

Employees may not carry over paid annual leave from one leave year to the next leave year unless:

1. their employer consents;
2. they are unable to take annual leave because of certain leave entitlements, particularly maternity or sickness.

Rest

A worker must receive:

- 11 hours uninterrupted rest per day;
- 24 hours uninterrupted rest per week (or 48 hours uninterrupted rest per fortnight); and

- a rest break of 20 minutes when working more than six hours per day.

Collective redundancy

Redundancy occurs where the requirements of the business for employees to carry out work of a particular kind cease or diminish.

The duty to inform and consult: arises where there is a proposal to make 20 or more employees redundant at one establishment, within a period of 90 days or less. Employers must inform and consult appropriate representatives of the affected employees and notify the Redundancy Payments Service (RPS) of the proposed collective redundancies. Failure to notify the RPS is a criminal offence.

Timings: Where 100 or more redundancies are proposed, consultation must begin at least 45 days before the first dismissal takes effect. For fewer than 100 redundancies, the minimum consultation period is 30 days.

Working hours

Each worker's average working time (including overtime and time working for others) must not exceed 48 hours per week (normally calculated over a 17 week reference period), unless they have signed a letter opting-out of the maximum working week.

UK GDPR and Data Protection Act 2018 (DPA 2018)

The UK GDPR and DPA 2018 together create a regime which governs the collection, holding and using of information relating to data subjects, such as job applicants, employees, workers and contractors.

The UK GDPR sets out several principles which employers, as Data Controllers, must comply with when processing information concerning their staff. These principles cover lawfulness, fairness and transparency, purpose limitation, data minimisation, accuracy, storage limitation, integrity and confidentiality and accountability.

Data subjects have the right to request access to information that organisations hold about them, as well as to correct and erase data and the right to request restriction and objection to data processing.

Compensation

Claims	From 6 April 2026
Unfair dismissal - compensatory damages	£123,543 or 52 weeks gross pay, whichever is lower
Unfair dismissal - basic award	£22,530 (max)
Unfair dismissal - other damages*	£9,157 (min)
Failure to inform and consult - TUPE	13 weeks' gross pay
Failure to inform and consult - collective redundancy**	180 days' gross pay
Breach of contract claim	£25,000 (max)
Statutory redundancy pay	£22,530 (max)
Failure to allow employee to be accompanied to disciplinary/ grievance hearing	£1,502 (max)
Failure to provide written statement of particulars	£3,004 (max)
Failure to have a written tips policy or failure to allocate and pay tips fairly	£5,366 (max)
Discrimination	No upper limit

Notes

1. Except where stated, all amounts are maximum awards in an employment tribunal.
2. *Where dismissal is because of trade union membership or activities, or acting as an employee representative or health and safety representative.
3. **From 20 January 2025, Employment Tribunals will have the power to increase protective awards by up to 25% where employers fail to comply with the statutory Code of Practice on dismissal and re-engagement.

Equality & Diversity

It is unlawful to discriminate against an employee on the basis of the following nine characteristics:

1. age;
2. disability;
3. race;
4. sex;
5. gender reassignment;
6. marriage and civil partnership;
7. pregnancy and maternity;
8. religion or belief; and
9. sexual orientation.

Discrimination may occur intentionally or unintentionally as follows:

- **Direct discrimination:** where someone is treated less favourably because of a protected characteristic.
- **Indirect discrimination:** where someone is disadvantaged by a provision, criterion or practice that applies to all staff, but also has the effect of putting people with a protected characteristic at a particular disadvantage. Indirect discrimination may be justified if it is a proportionate means of achieving a legitimate aim.

It is also unlawful for an employee to be harassed or bullied because of a protected characteristic. Employees may not be victimised for raising a complaint of discrimination.

Employers also have additional obligations towards disabled employees and workers; including the obligation to make reasonable adjustments and not to treat them unfavourably because of something arising out of their disability.

Employers also have a duty to take reasonable steps to prevent sexual harassment of their employees during the course of their employment.

Parental Bereavement Leave & Pay

All employed parents, regardless of their length of service, are entitled to take up to two weeks statutory parental bereavement leave if they lose a child under 18, or suffer a stillbirth after 24 weeks pregnancy.

Parents with 26 weeks or more service and average earnings of £129 (in the 2026/2027 tax year) or more, will also be entitled to receive statutory parental bereavement pay of £194.32 or 90% of average weekly earnings if lower.

Neonatal Care Leave & Pay

All employed parents, regardless of their length of service, are entitled to take neonatal care leave if their baby receives neonatal care for at least 7 consecutive days, within 28 days of the baby's birth. Eligible parents can take up to 12 weeks of leave and are entitled for one week of leave for every 7 consecutive days the baby spends in neonatal care.

Parents with 26 weeks or more service and average earnings of £129 (in the 2026/2027 tax year) or more, will also be entitled to receive statutory neonatal care pay of £194.32 or 90% of average weekly earnings if lower.

Seminars and in-house training

Our team provides practical training for businesses and charities throughout the South West. We also provide in-house employment law workshops which are tailored to individual businesses or sectors.

If you wish to receive invitations to forthcoming seminars and workshops, or would like to speak to us about us providing bespoke training for your business, please contact employmentdepartment@porterodson.co.uk.