

The entitlement to Statutory Sick Leave will commence on 1<sup>st</sup> January 2023. The Act, once commenced, will entitle employees to:

- A rate of payment for statutory sick leave of 70% of normal wages to be paid by employers (up to a maximum €110 per day).
- A right to take a complaint to the WRC where they are not provided with a company sick pay scheme.

To be entitled to statutory sick pay an employee must be:

- working for their employer for at least 13 consecutive weeks and
- need to be certified by a GP as unfit to work.

Statutory sick leave may be taken in a single block of 3 days or in 3 separate days. Illness Benefit is available from the Department of Social Protection from day 4 and for up to two years.

Where an employer already has a more favourable sick pay scheme in place, they will not be obliged to comply with the statutory sick pay regulations. An employer will have to demonstrate that any discretionary or pre-existing scheme is more favourable than that provided for in the legislation.

Employees on probation, undergoing training in relation to their employment, in apprenticeships and agency workers are entitled to statutory sick pay under the Act. Where an employer considers that the absence on statutory sick leave would not be consistent with the continuance of the probation, training or apprenticeship, the employer may require that the probation, training or apprenticeship be suspended during the period of statutory sick leave and be completed by the employee at the end of that period.

The initial entitlement to statutory sick leave will be up to three days' medically certified leave in a year. Regulations provide for this to be capped at 70% of gross pay subject to a daily maximum of €110. Regulations on calculating the daily rate of payment are set out in [SI No. 607 of 2022](#)

This new sick pay scheme is being rolled out as part of a four-year plan as below:

- 3 sick days per calendar year in 2023
- 5 days per calendar year in 2024
- 7 days per calendar year in 2025
- 10 days per calendar year in 2026

Employers are required to keep a record of statutory sick leave taken by each employee for 4 years. Failure to do so is an offence, liable to a fine on summary conviction of up to €2,500.

Please click [HERE](#) for template Statutory Sick Pay Policy.