

# Statutory Sick Pay Scheme

October 2022

Following the introduction of the Sick Leave Act 2022 employers will be obliged to pay sick pay to their employees from the 1st January 2023.

The legislation provides employees with an entitlement to be paid for 3 days sick leave in 2023 at the rate of 70% of their usual daily earnings subject to a daily maximum of €110.

The scheme is being phased in and the sick pay entitlement will increase to 5 days paid leave in 2024; 7 days in 2025 and 10 days in 2026.

Where an employer already pays sick leave under the terms of an employment contract the employer does not have any further obligations.

The conditions under which an employee can take sick leave under the Sick Leave Act are:

- The employee must have completed 13 weeks' continuous service before availing of statutory sick leave.
- The employee must provide their employer with a certificate from a registered medical practitioner and the certificate must state that the employee named is unfit to work due to their illness or injury.
- The leave must be in relation to a day or days when an employee would ordinarily work but is incapable of working due to illness or injury.
- The leave can be taken on consecutive days or non-consecutive days.

The employer must maintain records for each employee paid sick leave for a period of 4 years including:

- The employee's period of employment;
- The dates of statutory sick leave;
- The rate of the statutory sick leave payment.

If an employer fails to maintain accurate records they may be convicted and subject to a fine of up to €2,500.

An employer whose business is experiencing severe financial difficulties may apply to the Labour Court for an exemption to pay sick leave.

Employers should prepare for the Sick Pay scheme by reviewing their existing sick pay policies, company handbooks and contracts to ensure they align with requirements set out in the Sick Leave Act.

Our in-house Payroll Bureau can assist employers with their obligations under the scheme.

For further information on the Sick Pay scheme please contact

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