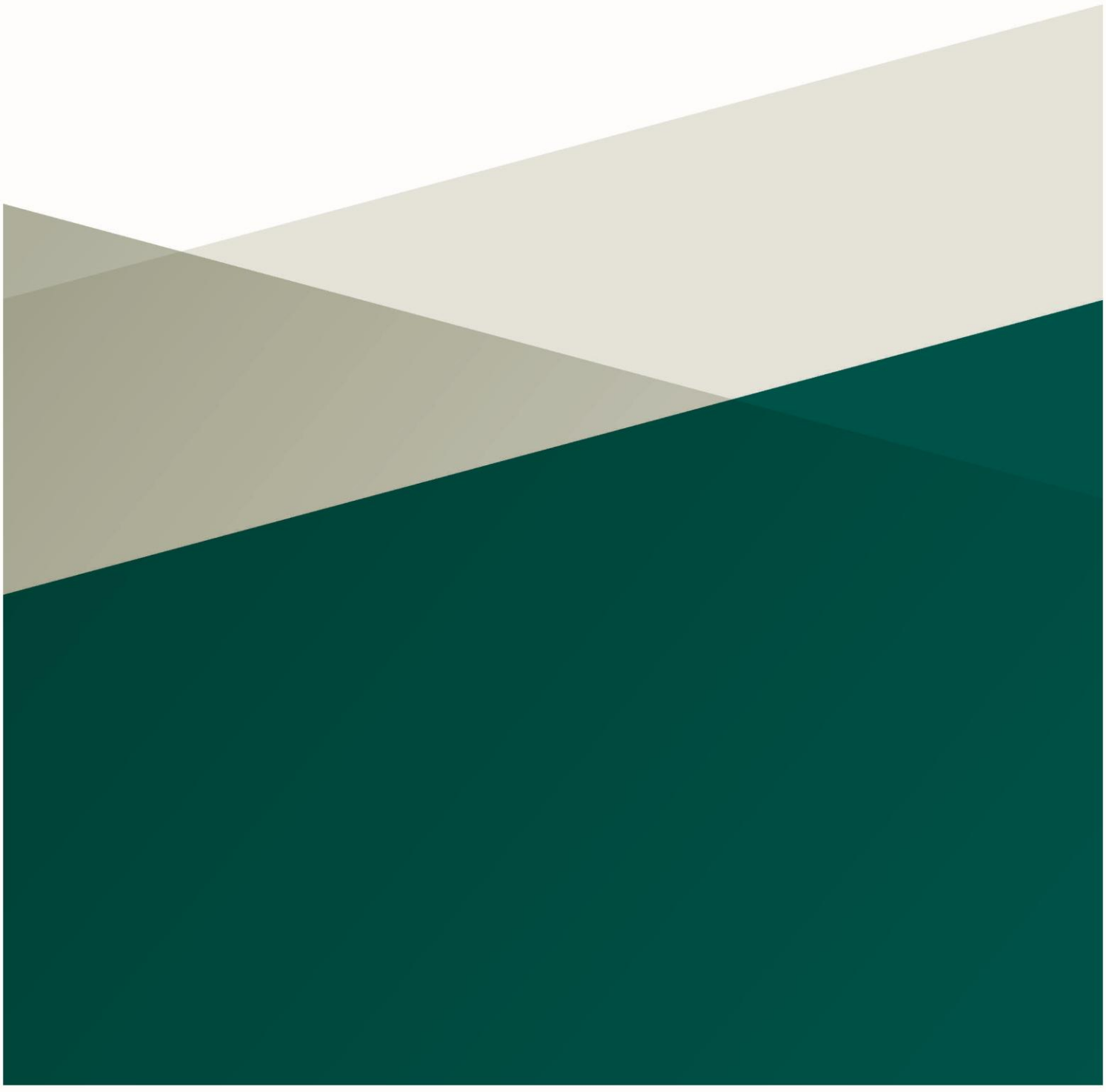
An Roinn Fiontar,
Turasóireachta agus Fostaíochta
Department of Enterprise,
Tourism and Employment

# Regulatory Impact Assessment

## Pregnancy Loss Leave Bill



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## 1. Executive Summary

<table>
<tr><td>Department: Enterprise, Tourism and Employment</td><td>Title of legislation: Pregnancy Loss Leave Bill 2026</td></tr>
<tr><td colspan="2">Stage: General Scheme</td></tr>
<tr><td colspan="2">Related Publications:<ul><li>PLACES | Pregnancy Loss (under 24 weeks) in Workplaces: Informing policymakers on support mechanisms</li><li>Pregnancy Loss (Miscellaneous Provisions) Bill 2025 – No. 23 of 2025 – Houses of the Oireachtas</li></ul></td></tr>
<tr><td colspan="2">Available to view: https://enterprise.gov.ie/en/legislation/general-scheme-of-the-pregnancy-loss-leave-bill.html</td></tr>
<tr><td colspan="2">Contact for enquires:<br>Áine Maher, Employment Rights Policy Unit, employmentrights@enterprise.gov.ie<br><br>Objectives being pursed:<ul><li>Address the ongoing demand for leave for pregnancy loss reflected in a significant Government commissioned study, the PLACES, Pregnancy Loss (Under 24 Weeks) in the Workplace report; and in recent Private Members Bills; and</li><li>Provide those who experience a pregnancy loss prior to 23 weeks gestation, which is often unseen and unacknowledged, with legal recognition that they have suffered a loss and with time to recover from the experience.</li></ul>Policy options considered:<ol><li>Do Nothing.</li><li>Legislate for an entitlement to employer paid leave for pregnancy loss for the person directly experiencing the loss.</li><li>Legislate for an entitlement to unpaid leave for pregnancy loss for the person directly experiencing the loss.</li></ol>Preferred option: Option 2</td></tr>
</table>

**Options**

| Option | Costs | Benefits | Impacts |
|---|---|---|---|
| **1.** | • No cost. | • No new costs for employers. | • Policy demand will not be met. Likely that the policy demand will continue. |

| | | | |
|---|---|---|---|
| | | | • Government will not fulfil the commitment made in July 2025 via motion in Seanad Éireann.<br>• Risk that pregnancy loss for employed persons will continue to be experienced in silence and without support from employers. |
| **2.** | • Based on the percentage of the female population which are employed (57%), the cost to employers is projected to be €9m per annum, across all sectors.<br>• Should there be 100% uptake of the leave, meaning every loss that is projected to occur per year is experienced by an employed person and every person avails of 100% of the leave, the cost is projected to be €16m per annum. | • Addresses policy demand and fulfils the Government commitment made in July 2025 via a motion in Seanad Éireann.<br>• Provides legal recognition and recovery time to those who experience a pregnancy loss before 23 weeks, which is often unseen and unacknowledged.<br>• Improves wellbeing and reduces burnout, presenteeism, and related productivity costs.<br>• Align Ireland with similar | • Additional administrative and financial costs for employers.<br>• Potentially greater impact on sectors with a higher share of female employees, including human health and education. |

| | | | |
|---|---|---|---|
| | | policies in other jurisdictions.<br>• Establish clear legal rights, reinforcing the importance of support for affected employees experiencing a loss that is often unseen. | |
| **3.** | • Employers would be required to pay replacement costs where short-term cover is required. | • Partially respond to the policy demand for leave for pregnancy loss.<br>• Reduces the cost to the employer. | • Unpaid leave may discourage uptake, limiting the policy's effectiveness.<br>• Employees may opt for paid sick leave instead, undermining the policy's intent.<br>• Risk that some employers replace paid leave policies with unpaid ones.<br>• Less benefit in reducing burnout and presenteeism. |

## 2. Policy Context

It is estimated that 1 in 4 pregnancies end in pregnancy loss.[1] In Ireland there is no statutory entitlement to pregnancy loss leave or bereavement leave.

The ongoing policy demand for pregnancy loss leave - to recognise the impact of pregnancy loss as distinct from and separate to illness - is reflected in a significant study,[2] the *PLACES - Pregnancy Loss (under 4 weeks) in the Workplace* report published in January 2024, commissioned by the Department of Children, Disability and Equality, which recommended a statutory right to paid leave for pre-viability pregnancy loss regardless of gestational stage. Recent Private Members Bills, namely the Pregnancy Loss (Miscellaneous Provisions) Bill 2025 and the Organisation of Working Time (Reproductive Health Related Leave) Bill 2021 have also reflected a demand for pregnancy loss leave.

### 2.1 PLACES Report – Pregnancy Loss (under 24 weeks) in Workplaces: Informing Policy Makers on Support Mechanisms

The Department of Children, Disability and Equality commissioned a study, the PLACES Report – *Pregnancy Loss (under 24 weeks) in Workplaces: Informing Policy Makers on Support Mechanisms*. The aim of the project was to examine the workplace experiences of pregnancy loss before 24 weeks gestation, and to identify relevant needed supports. The report considered losses prior to 24 weeks gestation as the Civil Registration (Electronic Registration) Act 2024, which defines a stillbirth as *'a child who, at birth, weighs not less than 400 grammes or has a gestational age of not less than 23 weeks and shows no sign of life...',* had not yet commenced.

The project included a search for relevant research; a review of international statutory leave for pregnancy loss; a sample of pregnancy loss policies across companies in the Republic of Ireland; a national mixed-method survey with 913 participants' responses included; and a qualitative interview study with 13 participants.

The report contains the following notable findings:

- The report notes that pregnancy loss before 24 weeks gestation is the most common adverse outcome in pregnancy. Despite it being the most common

[1] The unacceptable stigma and shame women face after baby loss must end; Signs of a miscarriage - HSE.ie
[2] PLACES | University College Cork

adverse outcome, it is described by the PLACES report to be treated as a private event, attracting little acknowledgement.

- The report finds that for many who have experienced a pregnancy loss, there are considerable barriers, including collegial, financial, emotional or career related reasons, to informing others of their need for leave during the difficult time. Findings suggest there is still a level of secrecy and stigma attached to pregnancy loss, especially earlier loss – preventing people from seeking support in the workplace. Stigma is a key barrier to improving outcomes and care experiences. The report acknowledges that the lived experience of participants to the study, including a high response rate to the study of just under 1,000 people, points to the importance of the report and need for legislative change.
- The study included termination of pregnancy within the research and this form of loss was encompassed in the term 'pregnancy loss'. The study found that overall, participants spoke of the need to support persons going through those experiences. Some spoke of the stigma and judgement surrounding termination of pregnancy in Ireland, and the need to counteract this with acceptance and support. It found that the leave should be equally available to those who have experienced a termination of pregnancy.
- The report found that legislation is important in response to pre-viability pregnancy loss for two reasons – first, because legal rights provide certainty and protection, and secondly because the fact that a legal right exists has an important educative and expressive function as it shows that the State takes these rights seriously. This can impact on behaviour outside of the legal framework and can have a broader impact on how the workplace responds to employees' experiences of grief.
- With regard to providing security and protection, the report explains that it is important that the leave is paid so that it is accessible. If it is unpaid, people may not take it.
- With regard to the important educative and expressive function, many participants in the interview study felt that the introduction of statutory leave for pregnancy loss under 24 weeks gestation would signal recognition of pregnancy loss experiences and impacts and contribute to addressing the silence and stigma surrounding pregnancy loss. The report also perceives that this would facilitate conversations about pregnancy loss within and across all levels of society.
- The report references the Lancet–O'Neill Institute Commission on Global Health and Law which notes that well-designed laws have the power to address social determinants of health, including employment and working conditions (Gostin et al., 2019).

The Report was published on 26 January 2024 and makes a series of recommendations regarding support for employees who have experienced a pregnancy loss under 24 weeks gestation, including that a statutory right to paid leave should be introduced for pre-viability pregnancy loss, regardless of the gestational stage or the reason for the loss. This should be subject to medical certification.

### 2.2 Private Members Bills

The Private Members' Bill (PMB), Organisation of Working Time (Reproductive Health Related Leave) Bill 2021, proposed to amend the Organisation of Working Time Act to provide for "reproductive health leave", including 20 days leave for miscarriage prior to 28 weeks gestation and 10 days leave for reproductive healthcare. The PMB went to Second Stage in Dáil Éireann on 18 January 2024 and Government at the time put forward a motion for a 12-month timed amendment so as to allow sufficient time for the development of Government legislative proposals before the end of 2024, in line with the principles of this Bill, following publication of a research study which had been commissioned and submitted to the Department of Children and Equality.

The Government motion was passed in the Dáil on 24 January 2024, however the PMB lapsed upon the dissolution of the Dáil prior to the General Election on 29 November 2024. A motion brought forward to restore the PMB was agreed on 1 May 2025.[3]

The second PMB, the Pregnancy Loss (Miscellaneous Provisions) Bill 2025, initiated on 20 May 2025, seeks to amend the Organisation of Working Time Act 1997 to provide for a period of paid leave consequent upon the loss of a pregnancy (5 days for the mother, 2.5 days for the father) and to provide for matters including the establishment of a register relating to the record of pregnancy loss and the maintenance of this opt-in register of pregnancy loss, which shall be closed to searching by members of the public. The PMB proposes to establish the register under the Civil Registration (Electronic Registration) Act 2024, which is under the responsibility of the Minister for Social Protection.

On 9 July 2025 Government put forward a motion in Seanad Éireann that the PMB be deemed to be read a second time 12 months from 9 July 2025, so as to allow for

[3] Restoration of Private Members' Bills: Motion [Private Members] – Dáil Éireann (34th Dáil) – Thursday, 1 May 2025 – Houses of the Oireachtas

sufficient time to develop Government legislative proposals in line with the principles of the PMB.

### 2.3 Current Statutory Framework

There is no statutory entitlement in Ireland for any bereavement or compassionate leave, including pregnancy loss prior to 23 weeks. Bereavement leave can be provided for in the employment contract; by way of the custom and practice within the individual's workplace; or it can fall to the employer's discretion.

The Maternity Protection Acts provide for an entitlement to 26 weeks maternity leave and benefit and a further 16 weeks unpaid maternity leave in the case of a stillbirth. Stillbirth is defined in the Civil Registration (Electronic Registration) Act 2024 as *'a child who, at birth, weighs not less than 400 grammes or has a gestational age of not less than 23 weeks and shows no sign of life...'.* The Paternity Leave and Benefit Act 2016 also provides for an entitlement to paternity leave and benefit in the case of a stillbirth.

The Sick Leave Act 2022 provides for a statutory sick pay scheme for all employees who are medically certified as unfit for work. From 1 January 2024, the entitlement to paid sick leave increased to 5 days.

### 2.4 Legislative Developments in Other Jurisdictions

A number of other jurisdictions have provision for leave for pregnancy loss. Please see table below, which is sourced from the PLACES report.

| Country / Jurisdiction | Type of leave | Duration of leave | Payment | Partners included | Termination of pregnancy included | Certification required |
|---|---|---|---|---|---|---|
| **PLACES Study published January 2024[4]** | | | | | | |
| Australia | Compassionate leave | 2 days | Yes; employer | Yes | No | If requested by employer |
| Iceland | Parental bereavement leave | 2 months | Yes; state treasury | Yes | Yes | Yes |
| Macao | Maternity leave | 21-70 days | Yes; employer | Yes | No; illegal in Macao | Yes |

[4] PLACES | Pregnancy Loss (under 24 weeks) in Workplaces: Informing policymakers on support mechanisms

| | | | | | | |
|---|---|---|---|---|---|---|
| New Zealand | Bereavement leave | 3 days | Yes; employer | Yes | No | No |
| Panama | Maternity leave | Determined by medical certificate | Yes: employer or social security fund | No | Yes | Yes |
| Portugal | Pregnancy loss leave | 14 – 30 days determined by medical certificate | Yes; social welfare and employer | No | Yes | Yes |
| Puerto Rico | Maternity leave | Determined by medical certificate | Yes; employer | No | Yes | Yes |
| Québec | Special maternity leave | 3 weeks | No | No | Yes | Yes |
| South Korea | Miscarriage / stillbirth leave | 5 – 60 days, depending on gestation | Yes; employer or employment insurance fund | No | In certain circumstances | Yes |
| Taiwan | Maternity leave | 5 – 30 days, depending on gestation | Yes, if pregnancy ends after 3 months; employer | No | In certain circumstances | Yes |

There have been recent developments within other jurisdictions regarding pregnancy loss leave and the legislative frameworks vary across systems.

Canada introduced pregnancy loss leave for federally regulated employees in December 2025. Having completed three months consecutive service, employees are entitled to 3 days paid leave for a pregnancy loss, aside from a stillbirth. Longer leave provisions are provided in the case of a stillbirth. Germany introduced paid miscarriage leave in June 2025, with the duration of the leave depending on the number of weeks gestation. Legislation to provide for two weeks paid pregnancy loss leave for both parents to the loss commenced in Northern Ireland in April 2026 and Malta introduced 7 days paid leave for pregnancy loss in January 2026. In the UK, under new amendments to the Employment Rights Bill, announced in July 2025, families who experience pregnancy loss before 24 weeks are set to become entitled to protected bereavement leave. It was

announced in September 2026 that women and their partners who experience a pregnancy loss before 24 weeks will be entitled to up to two weeks of unpaid leave in the UK.

# 3. Policy Objective

## 3.1 Policy Objective

The policy objective is to:

- address the ongoing demand for leave for pregnancy loss, reflected the significant Government commissioned study, the PLACES, *Pregnancy Loss (Under 24 Weeks) in the Workplace* report; and in recent PMBs, namely the Pregnancy Loss (Miscellaneous Provisions) Bill 2025 and the Organisation of Working Time (Reproductive Health Related Leave) Bill 2021.
- provide those who experience a pregnancy loss prior to 23 weeks gestation, which is often unseen and unacknowledged, with legal recognition that they have suffered a loss and with time to recover from the experience.

## 3.2 Factors for Consideration

The introduction of leave for pregnancy loss is a complex and sensitive policy issue and has not been legislated for in Ireland to date. Therefore, there are range of factors for consideration which are set out below.

*Entitlement for the person experiencing the loss*

The European Union (EU) Directive 2006/54/EC on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast) is the EU's principal legislation on equal treatment between men and women in employment. Article 28 of the Directive states that "*this Directive shall be without prejudice to provisions concerning the protection of women, particularly as regards pregnancy and maternity*", providing that Member States may provide special protection for women in connection with pregnancy and maternity. This has been demonstrated in rulings of the Court of Justice of the European Union, such as Dekker v Stichting Vormingscentrum voor Jong Volwassenen (Case C-177/88). The case recognised pregnancy as a condition unique to women and forms part of the basis for permitting special protections in employment law in connection with pregnancy and maternity.

*Consideration regarding Broader Bereavement Leave*

The policy rationale for pregnancy loss leave is grounded in the PLACES report, which recommends that a statutory entitlement to pregnancy loss leave is introduced. Broader

bereavement leave was not considered as part of this research and it is difficult to source empirical evidence on the prevalence of bereavement or compassionate leave in the private sector in Ireland. It is also considered that introducing broader bereavement leave could risk employers reducing their existing formal or informal compassionate leave policies to bring them in line with legislation. On this basis and in addition to consideration of increased cost to the employer and the lack of current policy demand, there is insufficient rationale to legislate for broader bereavement leave at this time.

*Inclusion of Terminations under the Health (Regulation of Termination of Pregnancy) Act 2018*

Terminations within the confines of the Health (Regulation of Termination of Pregnancy) Act 2018 will be included within scope of the proposal. This maintains coherence with legislation on the Statute book providing protections and legal parameters for pregnancy loss.

This policy decision is further grounded in the findings of the PLACES study. The study included termination of pregnancy within their research and this form of loss was encompassed in the term 'pregnancy loss'. The study engaged with participants through a national mixed-method survey with 913 participants' and thirteen one to one interviews. It found that overall, participants spoke of the need to support persons going through those experiences. Some spoke of the stigma and judgement surrounding termination of pregnancy in Ireland, and the need to counteract this with acceptance and support. It found that the leave should be equally available to those who have experienced a termination of pregnancy.

The PLACES report also references the Lancet–O'Neill Institute Commission on Global Health and Law, which noted that well-designed laws have the power to address social determinants of health, including employment and working conditions. Therefore, the PLACES study states that it is important that any legislative supports do not further marginalise or stigmatise people who experience pregnancy loss, noting this is important in terms of what types of pregnancy loss are deemed eligible, giving the example of terminations.

*The Employment Protection related to Employment Relationship*

It is recognised that introducing new employment protections and entitlements can create an increased cost for employers. However, costs can be limited by providing for capped

payments, a limited number of leave days and including a service requirement for payment.

Additionally, employer-paid leave can signal that the absence is legitimate and not marginal and retains strong job continuity. In contrast, state paid benefits can increase administrative distance from the employer.

Ultimately employer payment reinforces that pregnancy loss is compatible with continued employment, rather than a reason to fall out of work. In general, the State intervenes where risks are diffuse and long-term; employers intervene where risks are short, work-linked, and predictable, such as statutory sick leave.

Should an employee experience a pregnancy loss post 23 weeks gestation, they are entitled to full maternity leave — 26 weeks paid (via Maternity Benefit for those with sufficient PRSI) plus 16 weeks unpaid.

*Employer Paid Leave up to 23 Weeks*

Under Irish law, an employee is entitled to full maternity leave — 26 weeks paid (via Maternity Benefit for those with sufficient PRSI) plus 16 weeks unpaid — when a stillbirth or miscarriage occurs after 23 weeks of pregnancy.

In the years 2020-2024 approximately 95% of Maternity Benefit claims were awarded.[5] It a person's claim for Maternity Benefit is disallowed and they contact the Department of Social Protection, they are advised to contact their local Intreo office and they will be advised of any alternative scheme options.

Therefore, the occurrence of an employee experiencing a loss post 23 weeks gestation and being ineligible for maternity benefit, or any other scheme options, can be considered to be limited

Before 23 weeks there is no specific leave provision for pregnancy related leave including for pregnancy loss.

[5] Maternity Leave – Tuesday, 3 Mar 2026 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas

## 4. Analysis of Policy Options

Following the recent policy demand for leave for pregnancy loss from the PLACES report and Private Members Bills, the Department considered three policy options:

1. The 'do nothing' option.
2. Legislate for an entitlement to paid pregnancy loss leave for the person directly experiencing the loss.
3. Legislate for unpaid pregnancy loss leave for the person directly experiencing the loss.

### 4.1 The 'do nothing' option

Under this option there would be no legislative change.

Costs

- No legislative change, therefore no additional costs to employers.

Benefits

- No additional financial or administrative burdens would be placed on the employer.

Impacts

- The Government will not have responded to the policy demand for pregnancy loss leave, evidenced by the recommendations of the PLACES report, in addition to PMBs in this space. It is likely that there will be further calls for Government to respond to this policy demand.
- Pregnancy loss before 23 weeks gestation would continue to go unrecognised by Ireland's legislative framework.
- Ireland could risk lagging behind other jurisdictions in this policy area, including the UK, Northern Ireland, Portugal, Germany, Malta, Canada, Australia and New Zealand.
- No improvement in terms of the level of presenteeism, absenteeism or employee wellbeing amongst employees who have experienced a pregnancy loss.

### 4.2 Legislate for an entitlement to paid leave for pregnancy loss for the person directly experiencing the loss

Under this option it is proposed that a statutory entitlement to provide for paid leave for pregnancy loss prior to 23 weeks gestation, including terminations under the Health (Regulation of Termination of Pregnancy) Act 2018, for the person directly experiencing the loss, would be introduced by a standalone Bill.

It is proposed that the Bill would provide for the following provisions:

- An amendment to the Maternity Protection Act 1994 to provide for leave for pregnancy loss at any point prior to 23 weeks gestation, requiring medical certification, including terminations within scope of the Health (Regulation of Termination of Pregnancy) Act 2018. The amendment would provide 5 days leave for the person experiencing a loss and the leave could be taken within a period of up to 56 weeks following the loss.
- An entitlement to pay for employees availing of pregnancy loss leave, to be paid by the employer.
- The entitlement to leave will be day one right, while the entitlement to payment will include a 13-week service requirement.
- Set the number of days (5 days) and level of pay (70% of the daily rate capped at €110 per day, in line with statutory sick leave), enabling the Minister to amend the number days and level of pay by regulation.
- Non-application of obligations under the Act for employers which operation a pregnancy loss scheme that is, taken as a whole, more favourable to employees.
- There would be no interaction between pregnancy loss leave and statutory sick leave.
- Protection of employees availing of their entitlements under the Act from penalisation.
- Protections for persons availing of this leave under the Unfair Dismissals Act 1977.
- Amend the Workplace Relations Act 2015 to bring the Pregnancy Loss Leave Act fully within scope of its provisions.
- Confer a general power on the Minister to make regulations for matters required to be prescribed under the Act.
- A provision for a statutory review three years following enactment.

<u>Costs</u>

- It is estimated that the cost to employers across all sectors would be circa €9 million per annum. Further details on costs are provided under Section 5 below.
- Impacts would likely vary across sectors, with sectors with a higher share of female employment experiencing a greater impact.
- Employers which require staff replacement for periods of short-term leave would be impacted by additional costs.

<u>Benefits</u>

- Meaningfully respond to the policy demand, providing a person who has experienced a loss that is often unseen or unacknowledged with recognition and paid time away from work to recover from the experience.

- Reduce presenteeism and burnout, which can create indirect costs for the employer due to reduced productivity and the taking of sick leave, and improve employee wellbeing. For example, the introduction of paid leave for NHS staff following a miscarriage was first trialled at Birmingham Women's and Children's NHS Trust, where a staff survey found that staff were twice as likely to stay with their employer as a result of the policy.[6]
- Reduce the risk financial instability following a pregnancy loss.
- Ireland will keep pace with other jurisdictions including the UK, Northern Ireland, Portugal, Germany, Malta, Canada, Australia and New Zealand.
- Providing for a legislative right provides certainty and protection. The provision of legal rights has an important educative and expressive function as it shows that the State takes these rights seriously.
- See further detail on the benefits in Section 5.

Impacts

- Additional administrative and financial cost for business, however the impact is projected to be limited.
- May have disproportionate impact across sectors, particularly sectors with a high proportion of women and where short-term staff replacement is required.

### 4.3 Legislate for unpaid pregnancy loss leave for the person directly experiencing the loss.

Under this option it is proposed that a statutory entitlement to provide for leave for pregnancy loss prior to 23 weeks gestation, including terminations under the Health (Regulation of Termination of Pregnancy) Act 2018, for the person directly experiencing the loss would be introduced by a standalone Bill. The Bill would contain the same provisions as Option 2, however the leave would be unpaid.

Costs

- Only employers which require staff replacement for periods of short-term leave could experience an additional cost.
- Impacts would likely vary across sectors, with sectors which a higher share of female employment experiencing a greater impact.

Benefits

- Partially respond to the policy demand for leave for pregnancy loss.
- Reduces the cost to the employer.

[6] NHS England » Paid leave for NHS staff experiencing pregnancy loss

Impacts

- The PLACES report recommends paid leave. Participants to the study supported paid leave as it would ensure accessibility.
- Providing unpaid leave is likely to disincentivise uptake and therefore the policy objective will not be fully met.
- Persons experiencing a loss may take paid sick leave instead of unpaid leave for pregnancy loss, failing to meet the objective.
- Introducing a legal right to unpaid leave may lead some organisations to revise their policies and switch from paid leave to unpaid leave.
- Reduced benefits in terms of presenteeism[7] and burnout[8].

### 4.4 Conclusion

Option 2, 'Legislate for an entitlement to paid pregnancy loss leave for the person directly experiencing the loss', is the preferred option as it will meaningfully address the policy demand.

[7] PLACES | Pregnancy Loss (under 24 weeks) in Workplaces: Informing policymakers on support mechanisms

[8] Grief-in-the-Workplace_PositionPaper.pdf; Burnout - Health and Safety Authority

# 5. Analysis of Costs and Benefits

## 5.1 Costs

### 5.1.1 The Daily Rate

For option 2, it is proposed that the daily rate of pay for the leave would mirror the daily rate for statutory sick leave, i.e. 70% of an employee's daily rate, capped at €110.

### 5.1.2 Cost Projections

The projected costs are conservative estimates and therefore the following points should be noted when considering the cost projections:

- The cost projections are based on the number of projected live births, the statistic that 1 in 4 pregnancies end in miscarriage, and the number of terminations carried out under the Health (Regulation of Termination of Pregnancy) Act 2018 in 2024.
- The figures are based on a moderate migration assumption of net inward migration of 30,000 per annum from 2032.
- The following cost projections consider 5 days paid leave at 70% of the daily rate, capped at €110 euro per day.
- The average weekly rate of pay per sector in Q2 2025 has been used to estimate costs. The daily rate used in order to project the costs includes workers of all ages.
- Cost projections for the top five sectors (including public and private) with the highest share of women employed, including human health and social work activities; education; wholesale and retail trade and repair of motor vehicles and motorcycles; industry; and accommodation and food services activities, are included below.[9]
- The total cost projections at 100% uptake account for leave being taken for every single pregnancy loss which is projected to occur, despite the fact that not all pregnant persons will be employed and not all persons experiencing the loss will avail of the leave or the full entitlement.
- A more representative rate of uptake has been estimated based on the fact that 57.1% of women over the age of 15 are employed. Assuming that the share of losses is equal across the population, it is estimated that 57% of losses will be experienced by employed persons across all sectors. Again, it cannot be assumed that all persons experiencing a loss will avail of the leave or the full entitlement. Additionally, the figure of 57.1% includes women up to retirement age and does not take into account of the fact that not all employed females work on a full-time basis.

[9] Key Findings Women in the Labour Market 2023-2024 - Central Statistics Office

- In terms of the projected costs per sector, the projections are based on the share of women per sector. The number of miscarriages per sector cannot be projected without further data.

**5 days Paid Leave at 70% daily rate, capped at €110 across all sectors at 57% uptake**

| Year | Total cost projections across all sectors | Human health and social work activities | Education | Wholesale and retail trade; repair of motor vehicles and motorcycles | Industry | Accommodation and food services activities |
|---|---|---|---|---|---|---|
| **2026** | €9,188,393 | €2,080,587 | €1,296,989 | €1,052,739 | €757,270 | €439,201 |
| **2032** | €8,874,635 | €2,009,541 | €1,252,700 | €1,016,791 | €731,411 | €424,204 |
| **2037** | €8,749,132 | €1,981,122 | €1,234,985 | €1,002,412 | €721,068 | €418,204 |

**5 days Paid Leave at 70% daily rate, capped at €110 across all sectors at 100% uptake**

| Year | Total cost projections across all sectors | Cost projections for human health and social work activities | Cost projections for education | Wholesale and retail trade; repair of motor vehicles and motorcycles | Cost projections for Industry | Cost projections for Accommodation and food services activities |
|---|---|---|---|---|---|---|
| **2026** | €16,119,987 | €3,650,152 | €2,275,420 | €1,846,911 | €1,328,544 | €770,528 |
| **2032** | €15,569,535 | €3,525,510 | €2,197,720 | €1,783,844 | €1,283,178 | €744,217 |
| **2037** | €15,349,354 | €3,475,653 | € 2,166,641 | € 1,758,618 | €1,265,031 | €733,692 |

### 5.2 Benefits

- Provide those who experience a pregnancy loss prior to 23 weeks gestation, which is often unseen and unacknowledged, with legal recognition that they have suffered a loss and with time to recover from the experience.
- Meaningfully respond to the policy demand and respond to building momentum and a trend in Private Members Bills on pregnancy loss leave. An Oireachtas all party working group on pregnancy loss has also been established.
- Legislating for an entitlement to paid leave for pregnancy loss will enable Ireland to keep pace with other jurisdictions in relation to working conditions.

- With regard to broader benefits, providing paid leave for pregnancy loss would:
    - Increase societal awareness and recognition of pregnancy loss;
    - Reduce the risk of financial instability during a time of pregnancy loss;
    - Reduce presenteeism and burnout, which can create indirect costs for the employer due to reduced productivity and the taking of sick leave. For example, in a national survey of the experiences of people with recurrent miscarriage (i.e. two or more consecutive first trimester miscarriages), it was found that 70% experienced decreased productivity at work.[10] A not-for-profit charity based in Australia called 'The Pink Elephants Support Network' launched a 'Leave for Loss' Campaign, which lobbied for bereavement leave to include miscarriage. As part of this campaign, the charity conducted a cost modelling exercise to estimate the cost of this policy. The estimated cost was between 0$ (based on a paper-only change from other leave to bereavement leave) and $55.8 million AUD as the upper estimate. They compared this to the estimated cost of presenteeism in Australia of $34 billion AUD. The report also report cites a Canadian study which found that costs related to presenteeism are usually higher than absenteeism, as psychological illness or bereavement are related to decreased productivity and more frequent workplace accidents.
    - Support employee wellbeing and retention. A survey conducted by the Chartered Institute of Personnel and Development survey found that almost a quarter (24%) of UK employees that had experienced pregnancy or baby loss considered leaving their jobs because of their experience at work.[11] The introduction of paid leave for NHS staff following a miscarriage was first trialled at Birmingham Women's and Children's NHS Trust, where a staff survey found that staff were twice as likely to stay with their employer as a result of the policy.[12]
    - The publication 'Lived Experiences of Pregnancy Loss at Work: Realizing Meaningful Supports' by Hennessy et al. (2026) explores how workers in Ireland experience early pregnancy loss and, crucially, how these experiences interact with workplace expectations. A central finding is that pregnancy loss often occurs within organisational cultures that prioritise the "ideal worker" norm—continuous productivity, emotional neutrality, and physical presence. As a result, workers frequently continue working through significant physical

[10] Economic and health-related quality of life impacts of receiving recurrent miscarriage care in Ireland: Exploratory analysis drawing on results from a national care experience survey - Flannery - 2024 - Reproductive, Female and Child Health - Wiley Online Library
[11] Workplace support for employees experiencing pregnancy or baby loss | CIPD
[12] NHS England » Paid leave for NHS staff experiencing pregnancy loss

pain, emotional distress, or medical treatment, illustrating a clear pattern of presenteeism—remaining at work despite being unwell or unfit to perform effectively.[13] The research also disclosed that some people expressed a preference to return to work as soon as possible following a pregnancy loss, indicating that not all employees may elect to avail of this leave, thereby reducing the potential cost to the employer as a result.

- By only providing leave entitlements to the person directly experiencing pregnancy loss, the cost impact on the employer would be considerably limited at approximately €9 million per year across all sectors public and private. This additional cost for business would be introduced during a period within which decisions around enhanced employment protections, such as the decision to maintain statutory sick leave at 5 days, have been made with close consideration of business viability. Within this period, business have also been given the opportunity to avail of a range of financial supports in response to both Brexit and the COVID-19 pandemic and the introduction of the Increased Cost of Business (ICOB) grant scheme in 2024 which provided a once-off grant to benefit a significant number of small and medium businesses at a cost of €257 million.

[13] Lived Experiences of Pregnancy Loss at Work: Realizing Meaningful Supports - Hennessy - Gender, Work & Organization - Wiley Online Library

## 6. Consultation

*The PLACES Report*
The PLACES - *Pregnancy Loss (under 4 weeks) in the Workplace* report published in January 2024, was commissioned by the former Department of Children, Equality, Disability, Integration and Youth. The report included significant stakeholder engagement including a national mixed-method survey with 913 participants' responses and a qualitative interview study with 13 participants. As a result, the report provides a robust evidence base for the proposal.

*Government Departments*
The Department has engaged with key Government Departments on the proposal including the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation; the Department of Health and the Department of Children, Disability and Equality.

*Oireachtas All Party Working Group on Pregnancy Loss*
The Minister for Enterprise, Tourism and Employment met with the Oireachtas all party working group on pregnancy loss in January 2026 to further understand the requirements and demand for pregnancy loss leave.

*Pregnancy Loss Research Group UCC*
Officials have engaged with members of the Pregancy Loss Research Group UCC, who are responsible for the PLACES report.

*Employees and Employers*
Formal consultation with the social partners commenced following a Government decision on the General Scheme of the Bill.

*International*
Officials have engaged with other jurisdictions which have or are in the process of legislating for pregnancy loss leave, including the United Kingdom, Northern Ireland and Malta.

## 7. Impacts

### 7.1 Jobs, Competitiveness, and Industry Costs

The Bill would create administrative and financial costs for employers. The impact would likely vary by sector and on the employer's requirement to provide for replacement staff in the event of leave. The Bill would create benefits in terms of employee wellbeing and retention and reduce presenteeism as a result of pregnancy loss.

### 7.2 Socially excluded and vulnerable groups

No impacts identified.

### 7.3 Poverty

No impacts identified.

### 7.4 Gender Equality

Providing for the leave through maternity protection legislation ensures appropriate protections as the leave is related to the condition of pregnancy.

### 7.5 Environment

The Bill poses no climate impacts.

### 7.6 The Rights of Citizens

Introduces a new right under maternity protection legislation.

### 7.7 Compliance Burden

No impacts identified.

### 7.8 North-South and East-West Relations

No impacts identified.