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

SME Test for the Pregnancy Loss Leave Bill

Screening question

Is the new policy, primary or secondary legislation, or regulatory compliance requirement relevant for SMEs[1]?

The following questions must be answered:

- Are SMEs within the scope of the measure? Yes ☒ No ☐
- Does the measure specifically target SMEs? Yes ☐ No ☒
- Will or could SMEs be impacted directly or indirectly by the measure? Yes ☒ No ☐
- Are SME impacts likely to be more substantial than on other companies, for example, in terms of adverse effects? Yes ☒ No ☐

If you said yes to any of the above, complete Sections 1-5.

1. Consultation

1. What consultation will/has taken place to capture input from the SME community, particularly those most impacted by this measure?

Public consultation	☐
Online consultation	☐
Consultation with SME representative bodies	☒
Notifications of consultation to database of interested stakeholders	☐
Interviews and panels with experts	☐
Webinars	☐
Roundtables	☐
Public meetings	☐
Other	☐

If Other, please provide details:

It is acknowledged that the introduction of leave in the event of a pregnancy loss before 23 weeks gestation will have cost implications for employers, including SMEs. The Department carried out previous work in 2024 to assess the Cumulative Impact of Proposed Measures to Improve Working Conditions in Ireland, recognising that different firms within the same sector can experience different outcomes.

Following a positive Government decision on the general scheme, the Department engaged with SME representative bodies by letter in October 2026.

[1] Medium <250 employees, Small < 50 employees, Micro SME <10 employees
As per EU definition of an SME: https://single-market-economy.ec.europa.eu/smes/sme-definition_en

2. Identification of affected businesses

2a: Please identify the type of SMEs that will be directly or indirectly (i.e. SMEs not in scope, but potentially affected indirectly, for instance through impacts on supply chain) affected by proposed policy change -

Micro (1-9 employees) ☐

Small (10-49 employees) ☐

Medium (50-249) employees ☐

All of the above ☒

2b: Has an estimate been carried out of the numbers of micro, small and medium companies affected directly or indirectly by the measure?

Yes ☐ No ☒

2c: Will the proposed policy change have a greater impact on SMEs in any particular economic sector?

Yes ☒ No ☐

If Yes, please specify.

The policy will likely have a greater impact on sectors with higher proportions of female employees, including human health and social work activities, education and wholesale and retail.

2d: Will the proposed policy change have a greater impact on SMEs in any particular region?

Yes ☐ No ☒

If Yes, please specify.

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3. Assessment of the impacts on SMEs

3a: What are the expected positive impacts of the policy change on SMEs ?

- Improved regulatory framework Yes ☒ No ☐
- Improved working conditions Yes ☒ No ☐
- Cost savings Yes ☐ No ☒

If other, please provide details.

The PLACES Report [2]- *Pregnancy Loss in Workplaces: Informing policymakers on support mechanisms* - was commissioned by the previously named Department of Children, Equality, Disability, Integration and Youth and was conducted by researchers from University College Cork and University of Galway between September 2022 and September 2023. The aim of this 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 report recommends the introduction of a statutory right to paid leave for pregnancy loss before viability, regardless of gestational stage or the reason for the loss, subject to medical certification.

The report considers the positive impacts the proposed leave could have on factors such as supporting and enhancing employee wellbeing, including ensuring that workers are given time needed for their physical, psychological and emotional wellbeing; minimising presenteeism and absenteeism; and improving recruitment/retention.

With regard to the issue of presenteeism, which is the loss of productivity for those coming to work without full capacity to work, the report references research carried out in different jurisdictions regarding presenteeism as a result of pregnancy loss. 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.

Further research outside of the PLACES study has also considered the benefits of providing paid leave for pregnancy loss.

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

- 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 participants scored low in the mental component of the quality-of-life measure used, with 50% well below population norm. Notably, 70% experienced decreased productivity at work, underscoring the value of timely workplace supports.[3]
- 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.[4]
- 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.[5]
- 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 pain, emotional distress, or medical treatment, illustrating a clear pattern of presenteeism—remaining at work despite being unwell or unfit to perform effectively.[6] 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.

These positive impacts should be considered alongside the costs for SMEs.

3b: Will the proposed changes result in any of the following impacts for SMEs?

- Administrative costs, including the obligation to provide information on the activities or products of the company, including one-off and recurring administrative costs? Yes ☒ No ☐

- Compliance costs, including the obligation to pay fees or duties; and costs created by the obligation to adapt the nature of the product/service and/or production/service delivery process to meet economic, social or environmental standards. Yes ☐ No ☒

- Other impacts, including on business entry and exit; competition and

[3] 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
[4] Workplace support for employees experiencing pregnancy or baby loss | CIPD
[5] NHS England » Paid leave for NHS staff experiencing pregnancy loss
[6] Lived Experiences of Pregnancy Loss at Work: Realizing Meaningful Supports - Hennessy - Gender, Work & Organization - Wiley Online Library

competitiveness? Yes ☐ No ☒

- Discourage entrepreneurship or innovation? Yes ☐ No ☒
- Impacts of any proposed exemption thresholds on business growth? Yes ☐ No ☒
- Impacts on SME population composition and location? Yes ☐ No ☒
- Additional reporting requirements? Yes ☐ No ☒

4. Assessment of alternative options and mitigating measures

4a. If the analysis above has shown that the proposed policy changes will result in negative impacts on SMEs, has there been consideration of any measures to mitigate against these impacts.

Examples of mitigating measures include

- Exemption for certain SME cohorts (e.g. micros);
- Simplification of administrative procedures and use of plain English;
- Reduction of information requirements;
- Less onerous or less frequent inspection regimes for small businesses;
- Provision of longer transitions periods for SMEs so that they can have more time to allocate resources when dealing with policies;
- Lower administrative fees;
- Access to financing or lower interest rates in order to comply;
- Training and assistance with compliance;
- Requirement for SMEs to have only to register for a certain activity rather than having to be fully licensed;
- One-stop shops.

Yes ☒ No ☐

Please provide details

If an SME provides a pregnancy loss leave scheme where the terms of the scheme confer, over the course of a reference period set out in the scheme, benefits that are, as a whole, more favourable to the employee than statutory pregnancy loss leave, then the SME may be exempt from the obligations of the legislation.

The general scheme enables the Minister to increase the number of days leave or the rate of payment for leave. However, in doing so, the Minister must take a number of factors into account including the state of the economy generally and the potential impact, including the potential for any disproportionate or other adverse impact, that amendments will have on specific sectors of the economy, employers or employees.

5. Post-completion of SME Test

5a: Have you noted the outcome of the SME Test identifying the impacts and provision for mitigating measures, under the Impacts section of the Memorandum for Government proposing the policy changes?

Yes ☒ No ☐

5b: Have you made this form available publicly on your Department website?

Yes ☒ No ☐

If not, please give reason why[7].

Employment Rights Policy Unit

Department of Enterprise, Tourism and Employment

[7] It is expected that all completed Tests will be published. Redactions may be made to sensitive material. Very robust reasons must be provided if not publishing.