



**Isle of Man
Government**

Reiltys Ellan Vannin



Paternity Rights

A Guide for Employers and Employees

ISSUED BY THE DEPARTMENT OF ECONOMIC DEVELOPMENT

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Introduction

Paternity leave is part of a package of rights and benefits designed to give support to working fathers and mothers and their partners. This guide sets out the minimum amounts of leave which an employee is entitled to when his child is born or when his partner has a baby.

The right to take paternity leave is set out in the Employment Act 2006 and the Paternity Leave Regulations 2007.

Similar rights to paternity leave and allowances are available to one member of a couple adopting jointly or the partner of an individual adopting – see the DED Guide *Adoption Rights – A Guide for Employers and Employees*.

An employee claiming paternity leave will usually be a man. However in certain circumstances, a woman living with the mother in a same-sex relationship may qualify for paternity leave (see 2.3 below). The words 'he', 'him' and 'his' in this guide should be read accordingly.

Copies of this Guide and the legislation can be downloaded from

www.gov.im/categories/working-in-the-isle-of-man/employment-rights/guides-to-employment-rights/

The guide is written in general terms and is not intended to be a complete or authoritative statement of the law. It is impossible to provide a definitive statement of the law, which in any case is the function of the Employment Tribunal and the High Court. Only the official wording of Acts, Regulations and Orders, and the interpretation given by the Courts, are authoritative.

No responsibility can be accepted for errors or omissions, or their consequences.

1. Outline of the rights

1.1 What are the rights?

The right to paternity leave allows an eligible employee to take unpaid leave to care for the baby or to support the mother following birth. He can take paternity leave of either one week or two consecutive weeks.

During this time the employee may be entitled to Paternity Allowance, a benefit payable by the Treasury. There is no requirement on the employer to pay an employee who is on paternity leave (See 5 for more information.).

1.2 Who qualifies for these rights?

To qualify for paternity leave, a person must be an employee,

An 'employee' is a person who works for an employer under a contract between them, called a 'contract of employment' (which may, but need not, be in writing: it may be agreed orally or simply implied by the nature of the relationship). A contract of employment is defined as 'a contract of service or apprenticeship'. Workers other than employees do not qualify. S

Contact the Manx Industrial Relations Service if you are unsure whether or not you are an employee (see Annex B) .

These rights apply to any employee, regardless of the hours he works, provided that he satisfies the other qualifying conditions, including a minimum length of service — see 2. An employee claiming paternity leave will usually be a man. However, a woman living with the mother in a same-sex relationship may qualify for paternity leave (see 2.3 below). The words 'he', 'him' and 'his' in this guide should be read accordingly.

1.3 Does an employee who adopts a child qualify for paternity leave?

An employee who adopts a child, or is the partner of a person who adopts a child, may qualify for paternity leave. The rules governing this entitlement are different from those described in this booklet — see the DED Guide *Adoptive Parents: A Guide for Employers and Employees*.

1.4 Is an employee entitled to time off to attend ante-natal appointments?

An employee is not entitled to time off to accompany his partner at ante-natal appointments (although pregnant employees do have the right to time off – see the DED guide *Maternity rights –a Guide for Employers and Employees*).

As good practice employers may like to allow the employee to attend some or all of the appointments.

1.5 What happens if an employer has their own paternity leave scheme?

This guidance is about employees' statutory rights under employment legislation.

An employee cannot contract out of these rights. If an employee's contract of employment entitles him to paternity leave, he may take advantage of his contractual right or his statutory right, depending on which is more favourable.

If an employee believes he is not entitled to the statutory rights described here, he should check whether he is entitled to take leave under his contract of employment.

1.6 Meaning of 'expected week of childbirth' or 'week the baby is due'

In this booklet 'expected week of childbirth' or 'the week the baby is due' means the week, beginning with midnight between Saturday and Sunday, in which it is expected that the baby will be born.

2. Who is eligible for paternity leave?

2.1 What makes an employee eligible for paternity leave?

An employee is eligible for paternity leave if he has or expects to have responsibility for the baby's upbringing and is —

- the biological father of the baby;
- and / or
- the husband or partner (see 2.3 below) of the mother.

In addition, he must —

- have worked continuously for the same employer:—
 - for 26 weeks ending with the 15th week before the baby is due (the 'qualifying week'); and
 - from the 15th week before the baby is due up to the date of birth;
- be taking the time off either to support the mother or to care for the new baby.

2.2 What is paternity leave for?

An employee can only take paternity leave in order to care for his new baby or support the mother of the baby – he cannot take leave for any other purpose.

2.3 Who qualifies as a 'partner'?

For the purposes of deciding if an employee is eligible for paternity leave, a partner is someone who lives with the mother of the baby in an enduring family relationship but is not an immediate relative. (That is not the mother's parent, grandparent, sister, brother, aunt or uncle).

'Partner' may include a female partner in a same-sex couple.

Where this guide refers to employees as 'father', 'he', 'him' or 'his', this should be taken to include those female same-sex partners who qualify.

2.4 Are there any exceptions to the qualifying conditions for leave?

If the baby is born earlier than the 14th week before it is due and, but for the birth occurring early, the employee would have been employed continuously for the 26 weeks, then he will be deemed to have the necessary length of service.

2.5 Will an employee qualify for leave if the baby is stillborn or dies following birth?

A qualifying employee will be entitled to leave if the baby is stillborn after 24 weeks of pregnancy. If the baby is born alive at any point in the

pregnancy but dies later, the employee will be entitled to paternity leave in the usual way.

2.6 What counts as working continuously for the period needed to qualify for leave?

Continuous employment generally means working for the same employer without a break, but this is not always the case. An employee's continuity of employment for the purposes of qualifying for paternity leave will not be regarded as broken in certain circumstances.

2.7 If an employee changes jobs before the baby is born, will he qualify for leave?

Unless the new employer is an associated employer, the employee probably will not qualify for paternity leave.

2.8 What happens if the employer decides the employee does not qualify for paternity leave?

If the disagreement is about paternity leave, the employer or employee (or both) may consult the Manx Industrial Relations Service for advice. Ultimately a dispute may need to be taken to the Employment Tribunal if it cannot be resolved. (For contact details of each see Annex B).

3. The period of leave

3.1 How much paternity leave can an employee take?

Eligible employees can choose to take paternity leave of either one week or 2 consecutive weeks. It cannot be taken as odd days or as 2 separate weeks. Employees can take only one period of leave, even if more than one baby is born as the result of the same pregnancy.

3.2 When can an employee start his leave?

Leave cannot start until the birth of the baby. Otherwise, an employee can choose when to start his leave:

- on the date of the baby's birth (whether this is earlier or later than expected); or
- on a date falling such number of days after the date on which the child is born (whether earlier or later than expected) as the employee notifies to his employer; or
- on a fixed date, chosen by the employee and notified to his employer, which falls after the first day of the expected week of childbirth.

Employees must give their employer the required notice of their leave – see 4.

If an employee specifies the date of birth as the day he wishes to start his leave and he is at work on that day, his leave will begin on the next day.

3.3 Must leave be taken within a certain period?

Paternity leave can start on any day of the week, as long as the employee has given the required notice. It must be completed:

- within 56 days of the actual date of birth of the child; or
- if the child is born earlier than expected, between the birth and 56 days from the first day of the expected week of birth.

4. Notification and evidence required for leave

4.1 When must an employee tell his employer that he is going to take leave?

To qualify for paternity leave, an employee must tell his employer that he intends to take paternity leave by the end of the 15th week before the week the baby is due or, if this is not possible, as soon as is reasonably practicable.

4.2 What must an employee tell his employer if he wants to take leave?

To claim paternity leave he must tell his employer:

- the expected week of the baby's birth;
- whether he wishes to take one or two weeks' leave;
- when he wants to start his leave.

Where the employer requests it, the employee must give his employer a signed declaration (which may be in the form at Appendix 1) that he:

- is taking leave either to care for his child or to support the mother or both;
- has or expects to have responsibility for the upbringing of the child; and
- is the father of the child and/or the husband or partner of the mother.

4.3 Does the employee have to give the information in writing?

The information needed to claim paternity leave must be put in writing if the employer requests it. However, the employee is not obliged to give his employer any medical evidence of the pregnancy or birth.

4.4 Does an employee have to give an actual date on which he intends to start leave?

3 explains the options an employee has in deciding when to start his leave:

- if he plans to start leave on the date of birth, he must say so;
- if he plans to start leave on a particular date after the first day of the week the baby is due, he must specify the date;
- if he plans to start leave a certain number of days after the birth, he must say how many days that will be.

4.5 Can an employee change his mind about when his leave starts?

An employee can change the date on which he wants his leave to start (but not the length of the leave he is taking) as long as he gives his employer notice as follows:

- if he wants to change his leave so it starts on the date of birth, at least 28 days before the first day of the week the baby is due;
- if he wants to change his leave so it starts a specified number of days after the birth, at least 28 days before the date falling the same number of days after the first day of the week the baby is due;
- if he wants to change his leave so it starts on a particular date, 28 days before that date.

If this is not possible, he must tell his employer as soon as is reasonably practicable, and complete a new declaration if this has been requested.

4.6 What must an employee do if the baby is born earlier than expected?

If the baby is born before it is due, the employee may not be able to give his employer the required notice of his leave. However, if he wants to claim leave, he must give the employer the information and declaration required as soon as reasonably practicable. He can take his leave at any time between the birth and 56 days after the first day of the week the baby was due.

4.7 What must an employee do if he has told his employer his leave will begin on a specified date, but the baby is not born by that date?

An employee cannot take paternity leave before the birth of the baby. If the baby is not born by the date he specified, then he must change the date or choose to take leave from the actual date of birth or a specified number of days after the birth. Whatever he chooses to do, he must give his employer notice as soon as possible, in writing if requested.

4.8 Can an employee involved in an industrial dispute give notice that he is going to take paternity leave?

If an employee is involved in an industrial dispute, he can still give his employer notice of the date his paternity leave will start. This date can be within the period of the dispute. Any notice that the employee has already given to his employer is not affected by a subsequent trade dispute.

4.9 How should an employee give notice if he intends to take parental leave (in respect of a disabled child) immediately before or after his paternity leave?

He should give the required notice for parental leave as well as his notice for paternity leave. For further details about parental leave, see the DED guide *Parental Leave for Parents of Disabled Children: a Guide for Employers and Employees*.

5. Paternity Allowance

The Social Security Division of the Treasury has responsibility for administering Paternity Allowance. The basic qualifying conditions are the same as those for paternity leave (see 2.1 above) however, some earning conditions also have to be met.

The Treasury Benefits and Contributions Guide gives more details of Paternity Allowance, contact details are given in Annex B.

There is no equivalent in the Isle of Man to the UK Statutory Paternity Pay scheme.

The employer is free to make contractual arrangements for payment during leave, any such payment would not affect the employee's entitlement to claim Paternity Allowance.

6. Terms and conditions during leave and on return

6.1 Does an employee continue to benefit from his contractual terms and conditions while they are on paternity leave?

The contract of employment continues throughout paternity leave, unless either the employer or the employee expressly ends it or it expires.

The employee is bound by any obligations arising under his terms and conditions of employment except in so far as they are inconsistent with the employee's right to take paternity leave.

Employees on paternity leave are entitled to benefit from all the normal terms and conditions of employment, except for terms relating to wages or salary (unless their contract of employment provides otherwise), which would have applied if they were not on paternity leave. If the employee has a contractual right to paternity leave as well as the statutory right, he may take advantage of whichever is more favourable. If the employee has a contractual right to paternity leave with pay, this does not effect any entitlement to Paternity Allowance.

Terms and conditions from which an employee should continue to benefit include participation in share schemes, reimbursement of professional subscriptions, use of a company car or mobile phone (unless it is provided for business use only) and health club membership.

6.2 Does paternity leave affect entitlement to holiday?

Periods of paternity leave do not affect entitlement to holiday. Even if an employee has no right to annual leave under his contract of employment, he will be entitled to the equivalent of 4 weeks' paid statutory annual leave under the Annual Leave Regulations 2007. Guidance on calculating the statutory entitlement to annual leave can be found in the DED Guide *Holidays and Holiday Pay*.

An employee is not entitled to take annual leave during paternity leave but, subject to the usual arrangements with his employer, there is no reason why he cannot take a period of annual leave immediately before or after paternity leave.

6.3 Does a period of paternity leave count as continuous service for the purposes of employment rights requiring qualifying service, and for calculating redundancy payments?

A period of paternity leave counts towards a period of continuous employment for the purposes of statutory employment rights, including calculating a redundancy payment). Paternity leave also counts for the purpose of any contractual entitlement based on length of service, such as pay increments and seniority.

6.4 Are pension contributions continued during paternity leave?

Employers' contributions should be worked out as if the employee were working normally and being paid as usual for doing so. If the scheme requires the employee to make contributions, and he is receiving some form of contractual paternity pay during leave, his contributions should be based on the amount of paternity pay he receives.

6.5 What can an employee do if his employer does not comply with the terms and conditions in his employment contract during his paternity leave?

An employee on paternity leave who is denied benefits he is entitled to under his contract may seek redress, just as if he were at work, by claiming damages for breach of contract in the High Court or, if the breach is an unlawful deduction from wages, he may make a claim to the Employment Tribunal.

If the breach of contract is so serious that the employee is obliged to resign, this may be treated as 'constructive dismissal', and he may be entitled to make a complaint of unfair dismissal to the Employment Tribunal. Before taking any such action, however, an employee should take legal advice or consult the Manx Industrial Relations Service (see Annex B).

An employee may also make a complaint to the Employment Tribunal that he has been dismissed or subjected to a detriment by the employer because he took or sought to take paternity leave (see 7).

6.6 Can an employee return to his job after taking paternity leave?

At the end of paternity leave an employee is entitled to return to the same job on the same terms and conditions of employment as if he had not been absent, unless a redundancy situation has arisen. If a redundancy situation has arisen the employee is entitled to be offered a suitable alternative vacancy on terms and conditions that are not substantially less favourable. The employee is also entitled to benefit from any general improvements to the rate of pay or other terms and conditions which may have been introduced during the leave. If an employee is not given his job back at the end of paternity leave, he may make a complaint of unfair dismissal to the Employment Tribunal (see 8).

6.7 Is the position different if the employee takes parental leave (in relation to a disabled child) or any other statutory family leave immediately before or after paternity leave?

A parent of a disabled child may be eligible to take parental leave in respect of the child; a total of 18 weeks until the child's 18th birthday.

For more details see the DED Guide *Parental Leave for Parents of Disabled Children – A Guide for Employers and Employees*.

When paternity leave is followed by a period of parental leave or vice versa, if the employee takes up to 4 weeks' parental leave he is entitled to return to the same job on the same terms and conditions as if he had not been absent. If he takes more than four weeks' parental leave (or periods of additional maternity or additional adoption leave), he is still entitled to return to the same job on the same terms and conditions as if he had not been absent unless this is not reasonably practicable, in which case he is entitled to be offered a similar job.

6.8 What should an employee do if he is ill at the end of his paternity leave?

If an employee cannot go back to work at the end of his paternity leave because of illness, he should follow the normal procedures for sickness absence, such as notifying his employer.

7. Protection from detriment and dismissal

Employees are protected from suffering a detriment or dismissal for taking, or seeking to take, paternity leave.

An employee who believes he has been treated unfairly for these reasons can complain to the Employment Tribunal, regardless of his length of service. (see 8).

An employee who is not given his job back at the end of paternity leave is entitled to make a complaint of unfair dismissal to the Employment Tribunal, regardless of length of service.

7.1 What protection is there against detriment for taking paternity leave?

An employee is protected against being subjected to detriment by any act or deliberate failure to act by their employer because he:

- took paternity leave; or
- sought to take paternity leave.

Detriment can cover a wide range of forms of unfair treatment, including denial of promotion, facilities or training opportunities which the employer would otherwise have offered or made available.

Employees who suffer detrimental treatment at work for the above reasons may make a complaint to the Employment Tribunal.

7.2 In what circumstances is an employee protected from dismissal under the rights?

Dismissal means the termination of employment by the employer, with or without notice. It can also include resignation by the employee because the employer has made a substantial breach of the contract of employment indicating an intention no longer to be bound by it (known as 'constructive dismissal'). It can also include the expiry of a fixed-term contract without its renewal, or the end of a task contract that expires when a specific task has been completed or when a specific event does or does not happen.

The DED guide, *Isle of Man Employment Rights and Responsibilities – a Guide for Employers, Employees and Workers*, sets out the meaning of 'dismissal' more fully.

It is unlawful for an employer to dismiss an employee because he:

- took paternity leave or
- sought to take paternity leave

This protection against dismissal also applies if an employee is selected for redundancy on these grounds.

7.3 What happens if a redundancy situation arises when an employee is on paternity leave?

An employee taking paternity leave should be treated in the same way as any other employee when a redundancy situation arises. This includes treatment relating to consultation about the redundancy and consideration for any other job vacancies.

The Manx Industrial Relations Service's Guide to Redundancies gives general information about statutory redundancy rights (see Annex C).

8. Enforcement through the Employment Tribunal

8.1 What should an employer or employee do if they disagree about entitlement to paternity leave?

It is suggested that they should first seek to resolve the matter by mutual agreement – perhaps through the employer's own grievance or appeals procedure, where one exists.

If the dispute cannot be resolved, either the employer or the employee, or both, should consult the Manx Industrial Relations Service. The employee should be aware of the time limits for submitting a claim laid out below.

8.2 Under what circumstances can an employee complain to the Employment Tribunal?

If the matter cannot be settled between employer and employee, the employee may want to bring a case to the Employment Tribunal if he has grounds for doing so. He will have grounds for making a complaint to the Tribunal if the employer subjects him to detriment, or dismisses him, because he took, or sought to take, paternity leave.

8.3 What is the procedure for making a complaint to an employment tribunal?

The complaint should normally be made within 3 months of the detriment or the effective date of dismissal. Where the detriment suffered is due to the employer's failure to act or to provide a benefit, the complaint should be made within 3 months of the failure to act.

An extension to the time limit can be granted only in exceptional circumstances, where the Tribunal is satisfied that it was not reasonably practicable for the complaint to have been made in time.

An employee who wishes to make a complaint to the Employment Tribunal should contact the Clerk to the Employment Tribunal (see **Error! Reference source not found.**). When the Tribunal office receives the completed form, it will send a copy to the Manx Industrial Relations Service and an Industrial Relations Officer will try to help the two sides to reach a settlement of the complaint.

If conciliation is not possible or fails, the Employment Tribunal will hear the case, and both parties should attend the hearing. Hearings are conducted informally and in a way which makes it easy for the parties to present their own case if they wish to do so. However, if either party wants to be represented, whether by a lawyer or by someone else — such as an official of a trade union or employers' association, a relative or a friend — this is permitted.

8.4 What remedies can the Employment Tribunal give?

Where an employee complains that he or she has been subjected to a detriment and the Tribunal finds the complaint well-founded, it will make a declaration to that effect and may order the payment of compensation. It is for the Tribunal to decide the appropriate award, taking account of the employer's conduct and the loss suffered by the employee.

Where the Tribunal finds that the employee was unfairly dismissed or selected for redundancy, it will order payment of compensation, and may also order that the employee be reinstated or re-employed. For further details of remedies in cases of unfair dismissal, see The DED guide, *Isle of Man Employment Rights and Responsibilities – a Guide for Employers, Employees and Workers* (see Annex C).

9. Other time off rights for working parents expecting a baby

Employees should first check with their employer to see if they are entitled under their contract to take time off with pay when their baby is born.

9.1 What financial benefits may employees be entitled to at the time of the birth of their child other than Paternity Allowance?

Employees should check their entitlement to other benefits with the Social Security Division of the Treasury.

9.2 What time off rights do employees have apart from paternity leave at the time of the birth of their child?

- **Parental leave for parents of disabled children**

Where a parent (mother or father) of a disabled child has completed one year's continuous service with the employer, he or she has the right to take up to 18 weeks' parental leave without pay up to the child's 18th birthday. Further information is available in the DED guide *Parental Leave for Parents of Disabled Children – A Guide for Employers and Employees*.

- **Maternity leave**

Any pregnant employee has the right to a period of ordinary maternity leave without pay of 26 weeks, regardless of how long she has worked for the employer. If she has been continuously employed by the employer for 26 weeks by the 15th week before the week the baby is due, she will qualify for additional maternity leave without pay of 26 six weeks from the end of ordinary maternity leave. See the DED guide *Maternity Rights – a Guide for Employers and Employees*.

- **Flexible working**

Eligible employees (both fathers and mothers, and other defined carers) have the right to request flexible working. Further information is available in the DED booklet *Flexible Working – The Right to Request and the Duty to Consider*.

Annex A - Declaration in relation to paternity leave

Your dates for Leave

The baby is due on

And, if the baby has been born, please enter the actual date of birth

I would like my paternity leave to start on

I want to be away from work for one/two* weeks (*delete as appropriate)

Your declaration

Surname

First Name

You must be able to tick all 3 boxes below to be eligible for paternity leave.

I declare that

I am

the baby's biological father, or
married to the mother, or
living with the mother in an enduring family relationship, but not an immediate
relative

I have responsibility for the child's upbringing

I am taking time off work to support the mother or care for the child

Signature

Date.

Annex B: Where to find further information

Role or (where apparent) the name of organisation and contact details	Functions
<p><u>Benefits</u> The Treasury Markwell House Market Street Douglas IM1 2RZ Tel.: +44 1624 685105 Fax: +44 1624 685120 Email: generalbenefits@gov.im Web: www.gov.im/categories/benefits-and-financial-support/</p>	<p>For information on:</p> <ul style="list-style-type: none"> • Maternity Allowance, • Paternity Allowance, • Adoption Allowance, and • other family benefits.
<p><u>Employment Legislation Policy</u> Legislation Manager Department of Economic Development St Georges Court Upper Church Street Douglas IM1 1EX Tel.: 682371 Email: emplaw@gov.im Web: http://www.gov.im/categories/working-in-the-isle-of-man/employment-rights</p>	<p>For enquiries about the Department of Economic Development employment legislation programme.</p>
<p><u>Employment Tribunal</u> The Clerk to the Employment Tribunal Tribunals Office Isle of Man Courts of Justice Deemsters Walk Bucks Road Douglas IM1 3AR Tel.: 685941 (Mon - Fri 9 a.m. to 5 p.m.) Fax.: 685573 Email: tribunals@gov.im Web: http://www.gov.im/registries/Tribunals/employ.xml</p>	<p>The Clerk can be contacted where a claim to the Employment Tribunal has already been made.</p> <p>Persons contemplating making a claim to the Employment Tribunal may wish to seek further advice from the Manx Industrial Relations Service (see below for contact details).</p>

<p><u>Health and Safety at Work Inspectorate</u> Environment Safety and Health Directorate Department of Environment Food & Agriculture Thie Slieau Whallian Foxdale Road St. John's IM4 3AS Tel.: 685881 / 313626 (for urgent matters) Email: Worksafe.defa@gov.im Web: www.gov.im/hswi/</p>	<p>For guidance and enforcement in respect of health and safety issues.</p>
<p><u>Manx Industrial Relations Service (MIRS)</u> 5th Floor Victory House Prospect Hill Douglas IM1 1EQ Tel.: 672942 Fax.: 687050 Email: iro@ir.gov.im Web: www.mirs.org.im/</p>	<p>Provision of guidance and advice for both employers and workers on employment rights.</p> <p>Contact point for persons contemplating making a claim to the Employment Tribunal.</p> <p>For assistance in resolving disputes between employers and workers; MIRS has certain statutory conciliation functions.</p>

Annex C: Selected Publications

Department of Economic Development - Copies of the following guides can be downloaded from: www.gov.im/categories/working-in-the-isle-of-man/employment-rights/guides-to-employment-rights/

- *'Isle of Man Employment Rights and Responsibilities – A Guide for Employers, Employees and Workers'*
- *Isle of Man Employment Rights: a Summary* (also in Polish)
- *Flexible Working –The right to request and the duty to consider*
- *Adoption Rights – A guide for employers and employees*
- *Paternity Rights – A guide for employers and employees*
- *Parental Leave for Parents of Disabled Children - A Guide for Employers and Employees*
- *Holidays and Holiday Pay*

Manx Industrial Relations Service

Copies of the following guides can be downloaded from <https://www.mirs.org.im/guides-and-forms/>

- *Guide to Redundancies*
- *A Guide to Conciliation* (also in Polish)

Treasury (Social Security Division)

Copies of the following guides can be downloaded from the Social security Division website at <https://www.gov.im/about-the-government/departments/treasury/social-security-division/>

- *Benefits and Contributions Guide*

Keeping up to date with Employment Law Developments

Information as to developments in employment law can be found here:

<http://www.gov.im/categories/working-in-the-isle-of-man/employment-rights/whats-new/>

Feedback

How helpful was this booklet to you? Did it answer your questions? Was it detailed enough? Was it clear? Does it contain any typographical errors? Do you have any comments or suggestions as to how the Department might improve future editions? Please email your feedback to emplaw@gov.im .



The Department of Economic Development

Tel. 682371

E mail emplaw@gov.im