

## **N1 Going North – Work**

*This leaflet is for you if you live in the South and you want to take up work in Northern Ireland. It tells you about the help available to get work, what your rights and entitlements at work are, and what tax you may have to pay. It covers the general rules – there is not enough space to give all the details. You may get further information from the addresses and websites listed.*

*Note that the telephone numbers are given as if you are calling from NI. If calling from the South you place the digits 048 before the number and drop the 028 or place the digits 0044 before the number and drop the first zero in the number.*

*The information in this leaflet applies to you if you are a citizen of any member state of the EEA or Switzerland. (The EEA is the 25 EU member states plus Iceland, Liechtenstein, and Norway. If you are an EU accession state national (listed at Appendix 1) there may be additional requirements, which apply if you wish to work in Northern Ireland. If you are a citizen of another country, you may need a work permit.. Everyone who is legally employed has the same work related rights regardless of their citizenship.*

*The information in this leaflet was compiled in March 2006. Subsequent changes may affect the accuracy of the content.*

## **Looking for a Job**

You may find out what jobs are available in Northern Ireland (NI) by going to a FÁS centre in the South and checking the vacancies in NI.

There are Jobs and Benefits Offices in all the main towns in NI and they operate a JobPoints service, which has information on current vacancies.

<http://www.delni.gov.uk/index.cfm/area/jbo/site/JobsBenefits>

## **Applying for a National Insurance Number**

National Insurance in the UK is the equivalent of Pay Related Social Insurance in the South. It is advisable to apply for a National Insurance Number before starting work in NI.

National Insurance Numbers are issued by the Social Security Agency, which is a branch of the Department of Social Development in NI. An application for a National Insurance Number can be made at any local Jobs and Benefits Office on form CA5400. This form is usually completed at an interview. The issuing of numbers and interviews are organised by three Social Security Offices in NI,

- Shaftesbury Square, Belfast, (028) 9054 5500
- Lisnagelvin, Londonderry, (028) 7131 9107
- Portadown, Co.Armagh, (028) 3839 7200

Documentary proof of identity and the proposed employment will be required.

### **Becoming Self-employed**

If you want to set up your own business, you may get help from Invest NI, which has 42 centres in its Local Enterprise Agency Network. You may get information, advice, training and some financial support.

Invest NI has published a “No-Nonsense Guide” about starting a business  
[http://www.investni.com/index/start/st-information-centre/no-nonsense\\_guide.htm](http://www.investni.com/index/start/st-information-centre/no-nonsense_guide.htm)

### **Your Rights as a Worker**

Your minimum legal rights are described here. You and your employer may agree better terms.

Some employment rights come into effect only after you have worked for a certain period of time while others, for example, non-discrimination, apply during the recruitment process and from the start of your employment. Part-time workers are entitled to broadly the same rights as comparable full-time workers with proportional entitlement to pay and leave. Further information on your rights is available on the website of the Northern Ireland Department for Employment and Learning [www.delni.gov.uk](http://www.delni.gov.uk), the UK Department for Work and Pensions [www.dwp.gov.uk](http://www.dwp.gov.uk) and the Labour Relations Agency in NI [www.lra.org.uk](http://www.lra.org.uk).

### **Contract of Employment**

Your contract of employment does not have to be in writing. You are entitled to get a written statement of the main terms of your contract within two months of starting work. This statement must include information about your pay, hours of work, holidays, notice periods and, from April 2005 details of disciplinary, dismissal and grievance procedures.

### **Pay**

You must be paid at least the national minimum wage. This is £5.35 an hour for most workers aged 22 and over. A rate of £4.45 an hour must be paid to employees who are aged 18 – 21. Workers aged 16 and 17 who have reached their compulsory school leaving date must be paid £3.30 per hour. In NI, you are usually obliged to stay at school until the 30<sup>th</sup> June after your 16<sup>th</sup> birthday. The above rates apply from 01 October 2006.

The National Minimum Wage is enforced by HM Revenue and Customs (formerly called the Inland Revenue) [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

The National Minimum Wage Helpline, operated by Citizens Advice in conjunction with HM Revenue and Customs is: 0845 6500 207.

***Statement of Pay***

You are entitled to an itemised written statement of your pay at or before the time of payment. This must show how much you are being paid and what deductions have been made. Deductions must not be made unless your employer is obliged to make them or you agree to them. Your employer is obliged to make certain deductions, for example, tax and National Insurance contributions. You may choose to have certain other deductions made. For example, you may agree to have your trade union membership fees or pension contributions deducted from your pay.

***Hours of Work***

With a number of exceptions, you have the right to a maximum working week of 48 hours but you may choose to waive that right. This must be in writing. Young workers (aged under 18) may work an average maximum of 40 hours.

You are entitled to 11 hours rest each day (young workers are entitled to 12 hours). You must get a day off (young workers get two) every week or two days off every two weeks.

You are also entitled to rest breaks during your working time. After a working period of 6 hours, adult workers (those aged 18 and over) are entitled to a rest break of at least 20 minutes. People with disabilities may be entitled to extra rest breaks. There are special rules for workers aged under 18 and for night workers.

Your employer is obliged to keep records of your hours of work and you are entitled to see these records if you ask to do so.

***Flexible Working***

Parents of young children (under 6) or children with disabilities (under 18) may ask for flexible working conditions but there is no absolute right to get this. Employers must consider the request seriously but may refuse if there are business grounds for doing so.

***Sunday Working***

Certain shop workers have the right to opt out of working on a Sunday.

***Health and Safety***

There is a wide range of health and safety legislation, which aims to ensure that your workplace is safe. Your employer is obliged to have employers' liability insurance. This means that, if you have an accident at work as a result of your employer's negligence, you may be able to get compensation. You may ask to see the insurance certificate.

Health and safety rules are enforced by the:

Health and Safety Executive for Northern Ireland  
83 Ladas Drive  
Belfast  
BT6 9FR  
Telephone: 028 9024 3249  
Helpline: 0800 0320 121  
[www.hseni.gov.uk](http://www.hseni.gov.uk)

### **Trade Union Membership**

You may not be penalised for joining or refusing to join a trade union. Disputes about trade union recognition are dealt with by the Industrial Court of the Department for Employment and Learning.

[www.delni.gov.uk](http://www.delni.gov.uk)

### **Pensions**

#### ***Social Security Pensions***

Information about social security pensions is in Leaflet N2 *Going North – Social Welfare*.

#### ***Occupational Pensions***

Many employers operate occupational pension schemes but they are not obliged to provide or contribute to a scheme. Employers may not discriminate in access to an occupational pension scheme. There are detailed rules about the operation of schemes.

### **Leave from Work**

You may be entitled to paid and unpaid leave from work in certain circumstances. A minimum period of employment is required in some cases.

#### ***Annual Leave***

If you are working full time, you are entitled to four weeks' paid annual leave a year. You accrue or build up this entitlement during your period of employment. Part time employees are entitled to proportionate leave. You do not have a right to have paid or unpaid leave on public holidays.

#### ***Sick Leave***

If you are not able to work because you are ill or injured, your employer may be obliged to pay you Statutory Sick Pay (see Leaflet N2 *Going North – Social Welfare*).

#### ***Maternity Leave***

Mothers are entitled to 26 weeks ordinary maternity leave. During this time, they may receive Statutory Maternity Pay or Maternity Allowance (see Leaflet N2 *Going North – Social Welfare*). Those whose baby is due before 01 April 07 and

who have a minimum length of service (roughly 10 months at the date of birth) are then entitled to a further 26 weeks unpaid leave known as additional maternity leave. If the baby is due on or after 01 April 07 the mother is entitled to this additional maternity leave regardless of the period of service.

[www.tiger.gov.uk](http://www.tiger.gov.uk)

### ***Adoption Leave***

Mothers are entitled to adoption leave on the same basis as maternity leave. Statutory Adoption Pay is paid for the same period as Statutory Maternity Pay (see Leaflet N2 *Going North – Social Welfare*).

### ***Paternity Leave***

Fathers are entitled to two weeks paternity leave around the time of the birth or adoption of the child. Statutory Paternity Pay (see Leaflet N2 *Going North – Social Welfare*.) may be paid.

### ***Parental Leave***

Parents, employed by the same employer for one year, may be able to take unpaid parental leave in the early years of a child's life. They may take 13 weeks unpaid parental leave for each child born or adopted on or after 15 December 1999. This leave may be taken until the child's fifth birthday or until five years after they have adopted a child. Parents of children with disabilities who were born after 15 December 1994 may take 18 weeks unpaid leave up to the child's 18<sup>th</sup> birthday. The timing of parental leave must be agreed with your employer.

### ***Other Paid time off***

Pregnant women are entitled to paid time off for antenatal care. You may be entitled to paid time off for a number of other reasons, for example, you are entitled to reasonable paid time off for carrying out training or duties in relation to industrial relations or as a safety representative or a pension scheme trustee.

Young people aged 16 or 17 are entitled to reasonable paid time off to study or train for a relevant qualification.

### ***Time off Without Pay***

You may be entitled to reasonable time off, but you are not entitled to be paid, for various events, for example, if you have to deal with an emergency involving a dependent (illness, death, breakdown of care arrangements) or if you are serving in various public offices.

## **Discrimination**

### ***Sex Discrimination***

You may not be discriminated against on grounds of sex, sexual orientation or marital status. The non-discrimination rules apply to all aspects of employment.

***Racial Discrimination***

You may not be discriminated against on grounds of colour, race (including membership of the Irish Traveller community) nationality, ethnic or national origin.

The non-discrimination rules apply to all aspects of employment.

### ***Religious and Political Discrimination***

You may not be discriminated against on grounds of religion or political opinion. Employers may take affirmative action to help members of one religious or political group. If there are more than 10 employees, the employer must monitor the composition of the workforce. They must ask employees whether they are Protestant, Roman Catholic or neither and give this information to the Equality Commission. If this shows under representation of one group, employers may be required to take steps to remedy the situation. Dismissal on the grounds of religious belief or political opinion is automatically unfair.

### ***Disability Discrimination***

Employers may not discriminate against people with disabilities in recruitment or at work. This means that you may not be treated less favourably because of your disability unless there is good cause. It also means that employers must take reasonable steps to make the workplace suitable for a person with a disability.

### ***Age Discrimination***

From 01 October 06 it is unlawful to discriminate against a worker on the grounds of age. Age discrimination in recruitment, promotion and training are prohibited. It is unlawful to discriminate against a worker for being too young as well as too old. Upper age limits for claiming unfair dismissal and redundancy are removed and a default retirement age of 65 is introduced, making compulsory retirement below this age unlawful unless the employer can justify the requirement for an earlier retirement age. Employees will also have the right to request to work beyond the age of 65 and employers will have a 'duty to consider' such requests.

### ***The Role of the Equality Commission***

The Equality Commission's task is to use its powers to enforce Northern Ireland's equality legislation on disability, fair employment and treatment, race relations, sex discrimination, age discrimination and equal pay. In addition it has responsibility for overseeing the implementation of the statutory duty on public authorities concerning equality of opportunity and good relations arising from Section 75 of the Northern Ireland Act 1998.

The contact details are:

The Equality Commission Northern Ireland  
Equality House  
1 Shaftesbury Square  
Belfast  
BT2 7LB  
Telephone (028) 9050 0600  
[www.equalityni.org](http://www.equalityni.org)

## **Disputes at Work**

Since April 2005, employers are obliged to have formal disciplinary and grievance procedures and you must use these procedures if informal methods have failed. There is a 3-step process whereby the employer or the employee must put their complaint or grievance in writing. There must be a meeting to discuss it and there must then be an appeal meeting if agreement has not been reached.

You may get help to resolve the dispute from:

Labour Relations Agency  
Head Office  
2-8 Gordon Street  
Belfast  
BT1 2LG  
Telephone (028) 9032 1442  
[www.lra.org.uk](http://www.lra.org.uk)

If this fails, you may go to an Industrial Tribunal or the Fair Employment Tribunal. Industrial tribunals deal with most employment disputes including, for example, wages, sex discrimination and dismissal. The Fair Employment Tribunal deals with religious or political discrimination in employment.

Office of the Industrial Tribunals and the Fair Employment Tribunal (OITFET)  
Long Bridge House  
20-24 Waring Street  
Belfast  
BT1 2EB  
Telephone (028) 9032 7666  
Facsimile (028) 9023 0184  
<http://www.industrialfairemploymenttribunalsni.gov.uk>

## **If you Lose your Job**

### **Minimum Notice**

You are entitled to get a minimum period of notice if you are being dismissed and you must give a minimum notice if you are leaving. You must give a week's notice if you have been employed for a month or more. Your employer must give notice as follows:

One month – 2 years employment	1 week
2 years	2 weeks
3 years	3 weeks and so on up to a maximum of 12 weeks after 12 years or more.

If you are dismissed without notice or with incorrect notice you may be entitled to pay in lieu of notice.

### **Written Statement of Reasons**

If you are dismissed after at least a year's employment, you are entitled to a written statement of the reasons for your dismissal within 14 days. If you are dismissed while you are pregnant you must get such a statement regardless of how long you have worked.

### **Unfair Dismissal**

If you think you have been unfairly dismissed you may take a case to an Industrial Tribunal if you have been employed for at least a year. The year's limit does not apply in all cases. There is no limit in, for example, dismissal for pregnancy or trade union membership, or dismissal for trying to assert certain statutory rights. Generally, you must take the case within three months.

### **Redundancy**

If you have been working for at least two years and you are made redundant you may be entitled to receive a lump sum in compensation. The amount is related to your age, length of service (maximum 20 years) and your pay. There is a maximum amount that can count as a weeks pay for the purposes of the calculation. At present this is £290 per week.

### **Employer Insolvency**

If your employer is insolvent and you are owed money, you may be able to claim some payments from the Northern Ireland National Insurance Fund which is administered by the Department of Employment and Learning.

### **Taxation**

The income tax year starts on 6 April each year. The amount you have to pay in tax depends on your income, and the allowances to which you are entitled. The taxation system is implemented by HM Customs and Revenue [www.hmcr.gov.uk](http://www.hmcr.gov.uk)

Employees pay tax on the PAYE system. Self-employed people pay annually under a self-assessment system. The deadline for filing returns and paying the tax due is 31 January after the end of the relevant tax year.

### **Allowances**

For the tax year 2006 -2007 you are entitled to personal allowances as follows:

Basic allowance	£5,035
Allowance if aged 65 -74	£7,090
Allowance if aged 75 or over	£7,220

These allowances are available to each of a married couple as each employee is taxed individually. You may also get allowances for items such as pension contributions and contributions to charity.

## **Tax Rates**

The tax rates for the year 2006/7 are:

10% on the first £2,150 of taxable income

22% on income between £2,151 and £33,300

40% on income above this

These bands are applied to gross income less personal allowances.

Frontier workers (ie people living on one side of the border and employed on the other side) who are resident in the South still have a responsibility to complete a return to the Revenue Commissioners in the South in relation to their earnings from NI (*'foreign income'*). Whether they have additional tax to pay in the South will depend on the operation of what is known as Trans – Border Workers Relief. For additional information see the Revenue's website [www.revenue.ie](http://www.revenue.ie).

## **Tax Credits**

Tax credits in NI are amounts which may be payable to people with incomes below certain limits. They are administered by HM Revenue and Customs. The most important tax credits are the Child Tax Credit and the Working Tax Credit. They are described in Leaflet N2 *Going North – Social Welfare*. (In the South, tax credits are amounts by which your income tax liability is reduced.)

## **Appendix 1**

### EU Accession States

Poland

Lithuania

Latvia

Malta

Czech Republic

Cyprus

Estonia

Hungary

Slovakia

Slovenia