

Sample Statements of Terms of Employment

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| Release No | 2 |
| Date | 27 March 2023 |

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# Background and Objectives

The Terms of Employment (Information) Act 1994 (as amended) provides, among other matters, for the issue by employers to employees of certain statements of terms of employment. These statements are as follows: -

* **Section 3(1A)**- Written statement of terms of employment to be given to employees within 5 days of commencement of employment (known as the ‘Day 5 Statement’)
* **Section 3(1)**-Written statement of terms of employment (over and above those given in the Day 5 Statement) to be given to employees within 1 month of commencement of employment.
* **Section 4**-Statement to employee required to work outside the State, to be given to employees prior to the employee’s departure from the State.
* **Section 5A(1)**-Statement issued on request to employees who held contract before 16 Dec 2022 to include new Section 3 and Section 4 particulars, and
* **Section 6(1)**-Statement issued on request to employees who held contract before commencement of the 1994 Act (16/05/1994) to include new Section 3 particulars.

The 1994 Act has been amended and revised over time to effect changes to the particulars to be included in statements and to provide for new statements. The substantive changes in this regard were provided in the following legislation: -

* National Minimum Wage Act 2000
* Industrial Relations (Amendment) Act 2018
* Employment (Miscellaneous Provisions) Act 2018
* Payment of Wages (Tips and Gratuities) Act 2022
* European Union (Transparent and Predictable Working Conditions) Regulations 2022

The sample statements in this document, which reflect the requirements of the above legislation, provide guidance and information to

1. employers to support the drawing up of statements of terms of employment and/or contracts of employment, and
2. employees in terms of the provisions which should be included in statements of terms of employment and/or contracts of employment.

It should be noted that the sample statements incorporate the minimum requirements to be included in statements, as provided for in the Terms of Employment (Information) Act 1994 (as amended). Many employers will have additional terms based on their specific circumstances and requirements.

Furthermore, the sample statements are not intended as sample contracts of employment although the particulars in these statements will usefully inform the content of these contracts. Contracts of employment which incorporate the particulars of the relevant statement(s) are deemed to comply with the 1994 Act.

The 1994 Act makes provision for the issue of a ‘Day 5 Statement’ and a Section 3(1) Statement within 5 days and one month respectively of commencement of employment. Employers who issue a statement of employment within 5 days of commencement and which incorporates all the particulars for both the Day 5 and Section 3(1) statements as provided for in the Act will also comply with the requirements.

# Sample Statement of Particulars of Employment to be given to Employees no later than 5 days after the commencement of employment (Section 3(1A) Statement, aka, a ‘Day 5 Statement’)

This Sample Statement is provided for guidance and information only and may not be relied upon as legal advice. Please consult your legal or HR advisor for further information or advice.

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**STATEMENT OF PARTICULARS OF EMPLOYMENT (‘Day 5 Statement’) (as required under Section 3(1A) of the Terms of Employment (Information) Act 1994**

**DETAILS OF PARTIES**

|  |  |  |
| --- | --- | --- |
| **Parties** | **Full Name** | **Address** |
| **Employer** |  | [See **Note A**] |
| **Employee** |  |  |

**THE WORK/JOB**

|  |
| --- |
| **Title/Grade/Nature/Category of Work** [see **Note B**] |
|  |

**PLACE OF WORK**

**[**See **Note C]**

**COMMENCEMENT**

This contract will commence on [insert date]

**DURATION OF CONTRACT [**see **Note D]**

The expected duration of this contract is [insert duration]

or

This contract of employment is for a fixed term and will expire on [insert date]

**REMUNERATION** [see **Note I**]

|  |  |
| --- | --- |
| Initial basic amount (€) |  |
| Other component elements of pay (€) | [e.gallowances, bonuses, commissions.If not already included in the rate of pay, an employee is entitled to paid time off in lieu or a premium payment for Sunday working. If Sunday premium is already included in the rate of pay this should be clearly stated] |
| Frequency of pay | [whether weekly, fortnightly, monthly, etc] |
| Method of Payment |  |
| Pay Reference Period | [See **Note E**] |

**TIPS & GRATUITIES POLICY** [see **Note F**]

**HOURS OF WORK** [See **Note G**] [See **Note I**]

The employee will be expected to work [ ] hours per normal working day and [ ] hours per normal working week.

**PROBATIONARY PERIOD** [see **Note H**] [see **Note I**]

The employee will be subject to a probationary period of [insert duration].

The following conditions will apply to this probationary period:-

**TRANSMISSION TO EMPLOYEE** [see **Note J**]

This statement is being transmitted to the employee by the following method or methods:

|  |  |
| --- | --- |
| On paper |  |
| In electronic form |  |

|  |  |
| --- | --- |
|  |  |
| Signed by or on behalf of the Employer | Date |
|  |  |
|  |  |
| Signed by Employee | Date |

**NOTES TO SECTION 3(1A) SAMPLE STATEMENT**

**A:** This should be the employer’s address in the State or, where appropriate, the address of the principal place of relevant business of the employer in the State or the registered office (within the meaning of the [Companies Act 2014](https://revisedacts.lawreform.ie/eli/2014/act/38/front/revised/en/html)).

**B.** Where the title, grade, nature or category of work is not specified, a brief description of the work should be included.

**C.** This should state the fixed or main place of work. Where the place of work is not fixed or there is no main place of work, a statement should be included specifying that the employee is employed at various places or is free to determine his or her place of work or to work at various places.

**D**. This provision is only required in the case of a temporary contract of employment or a fixed term contract of employment. Further information is available at [Fixed-Term Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/archive/part-time_and_fixed-term_workers/fixed-term_workers.html)

**E**. Section 10 of the [National Minimum Wage Act 2000](https://revisedacts.lawreform.ie/eli/2000/act/5/revised/en/html#SEC10) requires employers to select a pay reference period for the purposes of that Act. This reference period is then used for the purpose of determining whether an employee is being paid not less than the minimum hourly rate of pay to which he or she is entitled in accordance with this Act (i.e. the gross payment over that period is divided by the working hours over that period to determine the hourly rate). Further information is available at [National Minimum Wage - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/national%20minimum%20wage/)

**F.** The employer should set out here his/her policy on the manner in which tips and gratuities and mandatory charges are to be treated. Further information is available at [Tips and Gratuities - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/tips-and-gratuities/). Appendix 3 to the [WRC's Tips and Gratuities Guide](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/tips-and-gratuities/payment-of-wages-amendment-tips-and-gratuities-act-2022-information-guide-wrc.pdf) contains a sample policy.

**G**. Any other terms and conditions relating to hours of work (including overtime) should also be included here. Information in relation to maximum working hours, breaks and banded hours is available at [Working Hours - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/)

**H.** This should only be included where a probationary period applies. The maximum probationary period is 6 months or up to 12 months for public servants or if this is in the interest of the employee. In the case of absences arising under the Maternity Leave, Adoptive Leave, Carers Leave, Parental Leave, Parents Leave, Sick Leave and other specified statutory provisions the probationary period may be extended by the relevant period of absence. Note that the provisions relating to probationary periods do not apply to seafarers, fishers, members of the judiciary, retained fire fighters, Defence Forces members and Gardai or to employees to whom collective agreements approved by the Labour Court or registered employment agreements apply.

**I.** These particulars may be given to an employee in the form of a reference to provisions of legislation, administrative provisions or collective agreements governing those particulars which the employee has reasonable opportunities of reading during the course of the employee’s employment, or which are reasonably accessible to the employee in some other way.

**J**. Statements must be signed by or on behalf of the Employer, be in writing, and must be transmitted on paper or, provided that the information is accessible to employee, can be stored and printed and proof of transmission retained by employer, in electronic form. Note that Regulation 3(b) of the [S.I. No. 473/2001 (OWT)(Records) (Prescribed Form and Exemptions) Regulations, 2001](https://www.irishstatutebook.ie/eli/2001/si/473/made/en/print) provides that the records required to be kept by employers under Section 25(1) of the Organisation of Working Time Act 1997 should include a copy of statements given under the Terms of Employment (Information) Act 1994.

# Sample Statement of Terms of Employment to be given to Employees no later than 1 month after the commencement of employment (Section 3(1) Statement) in cases where a Section 3(1A) or Day 5 Statement has already been given

This Sample Statement is provided for guidance and information only and may not be relied upon as legal advice. Please consult your legal or HR advisor for further information or advice.

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**STATEMENT OF TERMS OF EMPLOYMENT (as required under Section 3(1) of the Terms of Employment (Information) Act 1994**

**DETAILS OF PARTIES**

|  |  |  |
| --- | --- | --- |
| **Parties** | **Full Name** | **Address** |
| **Employer** |  | [See **Note A**] |
| **Employee** |  |  |

**SECTION 3(1A) STATEMENT**

A statement as required under Section 3(1A) of the Terms of Employment (Information) Act 1994, which included certain other particulars of employment, was issued to this employee on [insert date]. This statement should be read in conjunction with the Section 3(1A) statement.

**RELEVANT AGREEMENTS** [see **Note B**]

The following [registered employment agreement] [employment regulation order] [collective agreement] applies to this employee.

A copy of the [registered employment agreement] [employment regulation order] [collective agreement] may be obtained …………

**STATEMENT OF HOURLY RATE OF PAY** [see **Note C**]

Under Section 23 of the National Minimum Wage Act 2000, the employee may request from the employer a written statement of the employee’s average hourly rate of pay for any pay reference period as provided in that section.

**PAY FREQUENCY**

The employee will be paid [weekly] [fortnightly] [monthly]-select as appropriate.

**PAID LEAVE** [see **Note D**] [see **Note L**]

The following terms and conditions will apply to paid leave:-

[ ]

**SICKNESS OR INJURY** [see **Note E**] [see **Note L**]

**PENSIONS** [see **Note L**]

[Insert details of pensions and pension schemes]

**NOTICE** [see **Note F**] [see **Note L**]

The employee must provide the employer with at least [ ] week’s notice of termination of employment.

The employer is required to give the employee notice of termination of employment in accordance with the Minimum Notice and Terms of Employment Acts 1973-2005.

**TRAINING** [see **Note G**] [see **Note L**]

The following training will be provided to the employee:

-

-

**Temporary Contract of Employment** [see **Note H**]

The employee is a temporary agency worker who is assigned to a user undertaking to work temporarily under the latter’s supervision and direction. The user undertaking is [ ].

**VARIABLE WORK PATTERN** [see **Note I**]

The employee’s work schedule is variable.

The employee will be guaranteed [ ] paid hours.

The employee will be remunerated as follows in respect of work performed in addition to guaranteed hours: …………………………

The following are the reference hours and days during which the employee may be required to work:………

The employee is entitled to a minimum notice period of [ ] before the start of a work assignment.

The deadline for providing notification to the employee of working times is …….

**SOCIAL SECURITY** [see **Note J**] [see **Note L**]

Social insurance contributions attached to this contract of employment are received by……….

The following social security protections are provided by the employer:-

**DISMISSAL PROCEDURES** [see **Note K**]

The following procedures will be observed by the employer before and for the purpose of dismissing an employee.

**TRANSMISSION TO EMPLOYEE** [see **Note M**]

This statement is being transmitted to the employee by the following method or methods:

|  |  |
| --- | --- |
| On paper |  |
| In electronic form |  |

|  |  |
| --- | --- |
|  |  |
| Signed by or on behalf of the Employer | Date |
|  |  |
|  |  |
| Signed by Employee | Date |

**NOTES TO SAMPLE SECTION 3(1) STATEMENT**

**A:** This should be the employer’s address in the State or, where appropriate, the address of the principal place of relevant business of the employer in the State or the registered office (within the meaning of the [Companies Act 2014](https://revisedacts.lawreform.ie/eli/2014/act/38/front/revised/en/html))

**B.** Information on Employment Regulation Orders and Registered Employment Agreements is available at [Employment Regulation Orders - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/employment%20regulation%20orders/) and [Registered Employment Agreements - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/registered%20employment%20agreements/) respectively. Insofar as collective agreements which directly affect the terms and conditions of the employee’s employment including, where the employer is not a party to such agreements are concerned, reference should be made to the bodies or institutions by whom they were made.

**C**. Section 10 of the [National Minimum Wage Act 2000](https://revisedacts.lawreform.ie/eli/2000/act/5/revised/en/html#SEC10) requires employers to select a pay reference period for the purposes of that Act. This reference period is then used for the purpose of determining whether an employee is being paid not less than the minimum hourly rate of pay to which he or she is entitled in accordance with this Act (ie. the gross payment over that period is divided by the working hours over that period to determine the hourly rate). Further information is available at [National Minimum Wage - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/national%20minimum%20wage/)

**D**. Include if any specific provisions apply to paid leave (other than paid sick leave). Information on leave entitlements may be found at [Annual Leave - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/leave/annual-leave/)

**E.** Include here any terms or conditions relating to incapacity for work due to sickness or injury and paid sick leave. Note that the [Sick Leave Act 2022](https://www.irishstatutebook.ie/eli/2022/act/24/enacted/en/pdf), which took effect from 1st January, 2023, provides for a statutory entitlement to paid sick leave. Further information is available at [Sick Leave - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/leave/sick-leave/).

**F.** Where the notice period cannot be indicated at the time of issue of this statement, the method for determining such notice should be set out. Further information on minimum notice obligations is available at [Minimum Notice - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/ending%20the%20employment%20relationship/).

**G.** Note that Section 6G of the Terms of Employment Act 1994 provides that training required by law or collective agreement to be given by an employer to the employee must be provided free of cost, count as working time, and, where possible, take place during working hours.

**H.** Include this provision where the employee is a temporary agency worker who is being hired out to another employer (user undertaking) on a temporary contract. Further information is available at [Agency Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/employment_types/agency-workers/).

**I.** Include this provision where the work pattern of the employee is entirely or mostly unpredictable. Section 17 of the Organisation of Working Time Act provides that employees should receive at least 24 hours-notice before the first day or the day in each week that they are required to work, setting out the start and finish times. It also provides that employers must ensure that a work assignment takes place within the reference hours and days as notified to the employee. Where the notice of a work assignment is not within the minimum notice period of 24 hours or the work assignment is to take place outside the reference hours and days, the employee has the right to refuse the work assignment without adverse consequences. Section 17 does not apply to seafarers and fishers.

**J.** In most cases, social insurance contributions will be made to/received by the Department of Social Protection. Reference should also be made here to social security protections, if any, provided by the employer.

**K**. Section 14 of the [Unfair Dismissals Act 1977](https://revisedacts.lawreform.ie/eli/1977/act/10/revised/en/html#SEC14) provides that employers must, not later than 28 days after entering into a contract of employment with an employee, give to the employee a notice in writing setting out the procedure which the employer will observe before and for the purpose of dismissing the employee. While notice of this procedure is not required to be included in the Section 3(1) statement, it would be best practice, and an opportune time, to meet this requirement.

**L.** These particulars may be given to an employee in the form of a reference to provisions of legislation, administrative provisions or collective agreements governing those particulars which the employee has reasonable opportunities of reading during the course of the employee’s employment, or which are reasonably accessible to the employee in some other way.

**M**. Statements must be signed by or on behalf of the Employer, be in writing, and must be transmitted on paper or, provided that the information is accessible to employee, can be stored and printed and proof of transmission retained by employer, in electronic form. Note that Regulation 3(b) of the [S.I. No. 473/2001 (OWT)(Records) (Prescribed Form and Exemptions) Regulations, 2001](https://www.irishstatutebook.ie/eli/2001/si/473/made/en/print) provides that the records required to be kept by employers under Section 25(1) of the Organisation of Working Time Act 1997 should include a copy of statements given under the Terms of Employment (Information) Act 1994.

# Sample combined Statement of Terms of Employment to be given to Employees to comply with section 3(1) and section 3(1a) of the terms of employment (information) act 1994

This Sample Statement is provided for guidance and information only and may not be relied upon as legal advice. Please consult your legal or HR advisor for further information or advice.

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**STATEMENT OF TERMS OF EMPLOYMENT (as required under Section 3(1) and Section 3(1A) of the Terms of Employment (Information) Act 1994**

**DETAILS OF PARTIES**

|  |  |  |
| --- | --- | --- |
| **Parties** | **Full Name** | **Address** |
| **Employer** |  | [See **Note A**] |
| **Employee** |  |  |

**THE WORK/JOB**

|  |
| --- |
| **Title/Grade/Nature/Category of Work** [see **Note B**] |
|  |

**PLACE OF WORK**

**[**See **Note C]**

**COMMENCEMENT**

This contract will commence on [insert date]

**DURATION OF CONTRACT [**see **Note D]**

The expected duration of this contract is [insert duration]

or

This contract of employment is for a fixed term and will expire on [insert date]

**REMUNERATION** [see **Note R** ]

|  |  |
| --- | --- |
| Initial basic amount (€) |  |
| Other component elements of pay (€) | [e.g.allowances, bonuses, commissions.If not already included in the rate of pay, an employee is entitled to paid time off in lieu or a premium payment for Sunday working. If Sunday premium is already included in the rate of pay this should be clearly stated]. |
| Frequency of pay | [whether weekly, fortnightly, monthly, etc] |
| Method of Payment |  |
| Pay Reference Period | [See **Note E**] |

**STATEMENT OF HOURLY RATE OF PAY**

Under Section 23 of the National Minimum Wage Act 2000, the employee may request from the employer a written statement of the employee’s average hourly rate of pay for any pay reference period as provided in that section.

**TIPS & GRATUITIES POLICY** [see **Note F**]

**HOURS OF WORK** [See **Note G**] [See **Note R** ]

The employee will be expected to work [ ] hours per normal working day and [ ] hours per normal working week.

**PROBATIONARY PERIOD** [see **Note H**] [see **Note R** ]

The employee will be subject to a probationary period of [insert duration].

The following conditions will apply to this probationary period:-

**RELEVANT AGREEMENTS** [see **Note I**]

The following [registered employment agreement] [employment regulation order] [collective agreement] applies to this employee.

A copy of the [registered employment agreement] [employment regulation order] [collective agreement] may be obtained …………

**PAID LEAVE** [see **Note J**] [see **Note R** ]

The following terms and conditions will apply to paid leave:-

[ ]

**SICKNESS OR INJURY** [see **Note K**] [see **Note R** ]

**PENSIONS** [see **Note R** ]

[Insert details of pensions and pension schemes]

**NOTICE** [see **Note L**] [see **Note R**]

The employee must provide the employer with at least [ ] week’s notice of termination of employment.

The employer is required to give the employee notice of termination of employment in accordance with the Minimum Notice and Terms of Employment Acts 1973-2005.

**TRAINING** [see **Note M**] [see **Note R**]

The following training will be provided to the employee:

-

-

**Temporary Contract of Employment (agency)** [see **Note N**]

The employee is a temporary agency worker who is assigned to a user undertaking to work temporarily under the latter’s supervision and direction. The user undertaking is [ ].

**VARIABLE WORK PATTERN** [see **Note O**]

The employee’s work schedule is variable.

The employee will be guaranteed [ ] paid hours.

The employee will be remunerated as follows in respect of work performed in addition to guaranteed hours: …………………………

The following are the reference hours and days during which the employee may be required to work:………

The employee is entitled to a minimum notice period of [ ] before the start of a work assignment.

The deadline for providing notification to the employee of working times is …….

**SOCIAL SECURITY** [see **Note P**] [see **Note R** ]

Social insurance contributions attached to this contract of employment are received by……….

The following social security protections are provided by the employer:-

**DISMISSAL PROCEDURES** [see **Note Q**]

The following procedures will be observed by the employer before and for the purpose of dismissing an employee.

**TRANSMISSION TO EMPLOYEE** [see **Note S**]

This statement is being transmitted to the employee by the following method or methods:

|  |  |
| --- | --- |
| On paper |  |
| In electronic form |  |

|  |  |
| --- | --- |
|  |  |
| Signed by or on behalf of the Employer | Date |
|  |  |
|  |  |
| Signed by Employee | Date |

**NOTES TO COMBINED SECTION 3(1) and SECTION 3(1A) SAMPLE STATEMENT**

**A:** This should be the employer’s address in the State or, where appropriate, the address of the principal place of relevant business of the employer in the State or the registered office (within the meaning of the [Companies Act 2014](https://revisedacts.lawreform.ie/eli/2014/act/38/front/revised/en/html)).

**B.** Where the title, grade, nature or category of work is not specified, a brief description of the work should be included.

**C.** This should state the fixed or main place of work. Where the place of work is not fixed or there is no main place of work, a statement should be included specifying that the employee is employed at various places or is free to determine his or her place of work or to work at various places.

**D**. This provision is only required in the case of a temporary contract of employment or a fixed term contract of employment. Further information is available at [Fixed-Term Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/archive/part-time_and_fixed-term_workers/fixed-term_workers.html)

**E**. Section 10 of the [National Minimum Wage Act 2000](https://revisedacts.lawreform.ie/eli/2000/act/5/revised/en/html#SEC10) requires employers to select a pay reference period for the purposes of that Act. This reference period is then used for the purpose of determining whether an employee is being paid not less than the minimum hourly rate of pay to which he or she is entitled in accordance with this Act (i.e.. the gross payment over that period is divided by the working hours over that period to determine the hourly rate). Further information is available at [National Minimum Wage - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/national%20minimum%20wage/)

**F.** The employer should set out here his/her policy on the manner in which tips and gratuities and mandatory charges are to be treated. Further information is available at [Tips and Gratuities - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/tips-and-gratuities/). Appendix 3 to the [WRC's Tips and Gratuities Guide](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/tips-and-gratuities/payment-of-wages-amendment-tips-and-gratuities-act-2022-information-guide-wrc.pdf) contains a sample policy.

**G**. Any other terms and conditions relating to hours of work (including overtime) should also be included here. Information in relation to maximum working hours, breaks and banded hours is available at [Working Hours - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/)

**H.** This should only be included where a probationary period applies. The maximum probationary period is 6 months or up to 12 months for public servants or if this is in the interest of the employee. In the case of absences arising under the Maternity Leave, Adoptive Leave, Carers Leave, Parental Leave, Parents Leave, Sick Leave and other specified statutory provisions the probationary period may be extended by the relevant period of absence. Note that the provisions relating to probationary periods do not apply to seafarers, fishers, members of the judiciary, retained fire fighters, Defence Forces members and Gardai or to employees to whom collective agreements approved by the Labour Court or registered employment agreements apply.

**I.** Information on Employment Regulation Orders and Registered Employment Agreements is available at [Employment Regulation Orders - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/employment%20regulation%20orders/) and [Registered Employment Agreements - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/registered%20employment%20agreements/) respectively. Insofar as collective agreements which directly affect the terms and conditions of the employee’s employment including, where the employer is not a party to such agreements are concerned, reference should be made to the bodies or institutions by whom they were made.

**J**. Include if any specific provisions apply to paid leave (other than paid sick leave). Information on leave entitlements may be found at [Annual Leave - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/leave/annual-leave/)

**K.** Include here any terms or conditions relating to incapacity for work due to sickness or injury and paid sick leave. Note that the [Sick Leave Act 2022](https://www.irishstatutebook.ie/eli/2022/act/24/enacted/en/pdf), which took effect from 1st January, 2023, provides for a statutory entitlement to paid sick leave. Further information is available at [Sick Leave - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/leave/sick-leave/).

**L.** Where the notice period cannot be indicated at the time of issue of this statement, the method for determining such notice should be set out. Further information on minimum notice obligations is available at [Minimum Notice - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/ending%20the%20employment%20relationship/).

**M.** Note that Section 6G of the Terms of Employment Act 1994 provides that training required by law or collective agreement to be given by an employer to the employee must be provided free of cost, count as working time, and, where possible, take place during working hours.

**N.** Include this provision where the employee is a temporary agency worker who is being hired out to another employer (user undertaking) on a temporary contract. Further information is available at [Agency Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/employment_types/agency-workers/).

**O.** Include this provision where the work pattern of the employee is entirely or mostly unpredictable. Section 17 of the Organisation of Working Time Act provides that employees should receive at least 24 hours-notice before the first day or the day in each week that they are required to work, setting out the start and finish times. It also provides that employers must ensure that a work assignment takes place within the reference hours and days as notified to the employee. Where the notice of a work assignment is not within the minimum notice period of 24 hours or the work assignment is to take place outside the reference hours and days, the employee has the right to refuse the work assignment without adverse consequences. Section 17 does not apply to seafarers and fishers.

**P.** In most cases, social insurance contributions will be made to/received by the Department of Social Protection. Reference should also be made here to social security protections, if any, provided by the employer.

**Q**. Section 14 of the [Unfair Dismissals Act 1977](https://revisedacts.lawreform.ie/eli/1977/act/10/revised/en/html#SEC14) provides that employers must, not later than 28 days after entering into a contract of employment with an employee, give to the employee a notice in writing setting out the procedure which the employer will observe before and for the purpose of dismissing the employee. While notice of this procedure is not required to be included in the Section 3(1) statement, it would be best practice, and an opportune time, to meet this requirement.

**R.** These particulars may be given to an employee in the form of a reference to provisions of legislation, administrative provisions or collective agreements governing those particulars which the employee has reasonable opportunities of reading during the course of the employee’s employment, or which are reasonably accessible to the employee in some other way.

**S**. Statements must be signed by or on behalf of the Employer, be in writing, and must be transmitted on paper or, provided that the information is accessible to employee, can be stored and printed and proof of transmission retained by employer, in electronic form. Note that Regulation 3(b) of the [S.I. No. 473/2001 (OWT)(Records) (Prescribed Form and Exemptions) Regulations, 2001](https://www.irishstatutebook.ie/eli/2001/si/473/made/en/print) provides that the records required to be kept by employers under Section 25(1) of the Organisation of Working Time Act 1997 should include a copy of statements given under the Terms of Employment (Information) Act 1994.

# Sample Statement of Particulars of Employment to be given, prior to departure, to Employees working outside the state for at least one month (Section 4 Statement)

This Sample Statement is provided for guidance and information only and may not be relied upon as legal advice. Please consult your legal or HR advisor for further information or advice.

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**STATEMENT OF TERMS OF EMPLOYMENT (as required under Section 4 of the Terms of Employment (Information) Act 1994**

**DETAILS OF PARTIES**

|  |  |  |
| --- | --- | --- |
| **Parties** | **Full Name** | **Address** |
| **Employer** |  | [See **Note A**] |
| **Employee** |  |  |

**THE WORK/JOB**

|  |
| --- |
| **Title/Grade/Nature/Category of Work** |
| [see **Note B**] |

**PLACE OF WORK**

**[**See **Note C]**

**COMMENCEMENT**

This contract will commence on [insert date]

**PERIOD OF EMPLOYMENT**

The anticipated period of employment outside the State is…………….

**DURATION OF CONTRACT [**see **Note D]**

The expected duration of this contract is [insert duration]

or

This contract of employment is for a fixed term and will expire on [insert date]

**REMUNERATION** [see **Note S**]

|  |  |
| --- | --- |
| Remuneration to which employee is entitled under applicable law of the host State | [See **Note U**] |
| Currency in which employee is to be remunerated |  |
| Initial basic amount (€) |  |
| Other component elements of pay (€) | [e.g.allowances, bonuses, commissions, benefits-in-kind.If not already included in the rate of pay, an employee is entitled to paid time off in lieu or a premium payment for Sunday working. If Sunday premium is already included in the rate of pay this should be clearly stated] |
| Frequency of pay | [whether weekly, fortnightly, monthly, etc] |
| Method of Payment |  |
| Pay Reference Period | [See **Note E**] |

**STATEMENT OF HOURLY RATE OF PAY**

Under Section 23 of the National Minimum Wage Act 2000, the employee may request from the employer a written statement of the employee’s average hourly rate of pay for any pay reference period as provided in that section.

**TIPS & GRATUITIES POLICY** [see **Note F**]

**ALLOWANCES** [See **Note G**]

**HOURS OF WORK** [See **Note H**] [See **Note S**]

The employee will be expected to work [ ] hours per normal working day and [ ] hours per normal working week.

**PROBATIONARY PERIOD** [see **Note I**] [see **Note S** ]

The employee will be subject to a probationary period of [insert duration].

The following conditions will apply to this probationary period: -

**RELEVANT AGREEMENTS** [see **Note J**]

The following [registered employment agreement] [employment regulation order] [collective agreement] applies to this employee.

A copy of the [registered employment agreement] [employment regulation order] [collective agreement] may be obtained …………

**PAID LEAVE** [see **Note K**] [see **Note S**]

The following terms and conditions will apply to paid leave: -

[ ]

**SICKNESS OR INJURY** [see **Note L**] [see **Note S**]

**PENSIONS** [see **Note S**]

[Insert details of pensions and pension schemes]

**NOTICE** [see **Note M**] [see **Note S**]

The employee must provide the employer with at least [ ] weeks’ notice of termination of employment.

The employer is required to give the employee notice of termination of employment in accordance with the Minimum Notice and Terms of Employment Acts 1973-2005.

**TRAINING** [see **Note N**] [see **Note S**]

The following training will be provided to the employee: -

-

-

**Temporary Contract of Employment (Agency)** [see **Note O**]

The employee is a temporary agency worker who is assigned to a user undertaking to work temporarily under the latter’s supervision and direction. The user undertaking is [ ].

**VARIABLE WORK PATTERN** [see **Note P**]

The employee’s work schedule is variable.

The employee will be guaranteed [ ] paid hours.

The employee will be remunerated as follows in respect of work performed in addition to guaranteed hours: …………………………

The following are the reference hours and days during which the employee may be required to work:………

The employee is entitled to a minimum notice period of [ ] before the start of a work assignment.

The deadline for providing notification to the employee of working times is …….

**SOCIAL SECURITY** [see **Note Q**] [see **Note S**]

Social insurance contributions attached to this contract of employment are received by……….

The following social security protections are provided by the employer:-

**DISMISSAL PROCEDURES** [see **Note R**]

The following procedures will be observed by the employer before and for the purpose of dismissing an employee.

**REPATRIATION**

[insert terms and conditions relating to repatriation]

**POSTED WORKERS** [see **Note U**]

Information on the terms and conditions of employment and on collective agreements applicable to posted workers in the State to which the employee is being posted is available at [insert the link to the single national website developed by the host State for this purpose].

**TRANSMISSION TO EMPLOYEE** [see **Note T**]

This statement is being transmitted to the employee by the following method or methods:-

|  |  |
| --- | --- |
| On paper |  |
| In electronic form |  |

|  |  |
| --- | --- |
|  |  |
| Signed by or on behalf of the Employer | Date |
|  |  |
|  |  |
| Signed by Employee | Date |

**NOTES TO SECTION 4 SAMPLE STATEMENT**

**A:** This should be the employer’s address in the State or, where appropriate, the address of the principal place of relevant business of the employer in the State or the registered office (within the meaning of the [Companies Act 2014](https://revisedacts.lawreform.ie/eli/2014/act/38/front/revised/en/html))

**B.** Where the title, grade, nature or category of work is not specified, a brief description of the work should be included.

**C.** State the country or countries in which the work outside the State is to be performed and the fixed or main place of work. Where the place of work is not fixed or there is no main place of work, a statement should be included specifying that the employee is employed at various places or is free to determine his or her place of work or to work at various places.

**D**. This provision is only required in the case of a temporary contract of employment or a fixed term contract of employment. Further information is available at [Fixed-Term Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/archive/part-time_and_fixed-term_workers/fixed-term_workers.html)

**E**. Section 10 of the [National Minimum Wage Act 2000](https://revisedacts.lawreform.ie/eli/2000/act/5/revised/en/html#SEC10) requires employers to select a pay reference period for the purposes of that Act. This reference period is then used for the purpose of determining whether an employee is being paid not less than the minimum hourly rate of pay to which he or she is entitled in accordance with this Act (i.e.. the gross payment over that period is divided by the working hours over that period to determine the hourly rate). Further information is available at [National Minimum Wage - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/national%20minimum%20wage/)

**F.** The employer should set out here his/her policy on the manner in which tips and gratuities and mandatory charges are to be treated. Further information is available at [Tips and Gratuities - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/tips-and-gratuities/). Appendix 3 to the [WRC's Tips and Gratuities Guide](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/tips-and-gratuities/payment-of-wages-amendment-tips-and-gratuities-act-2022-information-guide-wrc.pdf) contains a sample policy.

**G.** In the case of Posted Workers (see Note U below), insert, where applicable, any allowances and arrangements for reimbursing expenditure on travel, board and lodging.

**H**. Any other terms and conditions relating to hours of work (including overtime) should also be included here. Information in relation to maximum working hours, breaks and banded hours is available at [Working Hours - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/)

**I.** This should only be included where a probationary period applies. The maximum probationary period is 6 months or up to 12 months for public servants or if this is in the interest of the employee. In the case of absences arising under the Maternity Leave, Adoptive Leave, Carers Leave, Parental Leave, Parents Leave, Sick Leave and other specified statutory provisions the probationary period may be extended by the relevant period of absence. Note that the provisions relating to probationary periods do not apply to seafarers, fishers, members of the judiciary, retained fire fighters, Defence Forces members and Gardai or to employees to whom collective agreements approved by the Labour Court or registered employment agreements apply.

**J.** Information on Employment Regulation Orders and Registered Employment Agreements is available at [Employment Regulation Orders - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/employment%20regulation%20orders/) and [Registered Employment Agreements - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/hours-and-wages/registered%20employment%20agreements/) respectively. Insofar as collective agreements which directly affect the terms and conditions of the employee’s employment including, where the employer is not a party to such agreements are concerned, reference should be made to the bodies or institutions by whom they were made.

**K**. Include if any specific provisions apply to paid leave (other than paid sick leave). Information on leave entitlements may be found at [Annual Leave - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/leave/annual-leave/)

**L.** Include here any terms or conditions relating to incapacity for work due to sickness or injury and paid sick leave. Note that the [Sick Leave Act 2022](https://www.irishstatutebook.ie/eli/2022/act/24/enacted/en/pdf), which took effect from 1st January, 2023, provides for a statutory entitlement to paid sick leave. Further information is available at [Sick Leave - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/leave/sick-leave/).

**M.** Where the notice period cannot be indicated at the time of issue of this statement, the method for determining such notice should be set out. Further information on minimum notice obligations is available at [Minimum Notice - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/ending%20the%20employment%20relationship/).

**N.** Note that Section 6G of the Terms of Employment Act 1994 provides that training required by law or collective agreement to be given by an employer to the employee must be provided free of cost, count as working time, and, where possible, take place during working hours.

**O.** Include this provision where the employee is a temporary agency worker who is being hired out to another employer (user undertaking) on a temporary contract. Further information is available at [Agency Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/employment_types/agency-workers/).

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**R**. Section 14 of the [Unfair Dismissals Act 1977](https://revisedacts.lawreform.ie/eli/1977/act/10/revised/en/html#SEC14) provides that employers must, not later than 28 days after entering into a contract of employment with an employee, give to the employee a notice in writing setting out the procedure which the employer will observe before and for the purpose of dismissing the employee. While notice of this procedure is not required to be included in the Section 3(1) statement, it would be best practice, and an opportune time, to meet this requirement.

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**T**. Statements must be signed by or on behalf of the Employer, be in writing, and must be transmitted on paper or, provided that the information is accessible to employee, can be stored and printed and proof of transmission retained by employer, in electronic form. Note that Regulation 3(b) of the [S.I. No. 473/2001 (OWT)(Records) (Prescribed Form and Exemptions) Regulations, 2001](https://www.irishstatutebook.ie/eli/2001/si/473/made/en/print) provides that the records required to be kept by employers under Section 25(1) of the Organisation of Working Time Act 1997 should include a copy of statements given under the Terms of Employment (Information) Act 1994.

**U**. These provisions are required to be included in the case of Posted Workers. A "**posted worker**" is an employee who, for a limited period of time, carries out his or her work in the territory of an EU Member State other than the State in which he or she normally works. The definition does not include individuals who decide of their own accord to seek employment in another Member State, seafarers or fishers. Further information in relation to posted workers is available at [Posted Workers - Workplace Relations Commission](https://www.workplacerelations.ie/en/what_you_should_know/popular-topics/posted-workers.html).