

Title:	Amending new right to unpaid bereavement leave to include pregnancy loss
Type of measure:	Primary legislation
Department or agency:	Department for Business and Trade
IA number:	DBT-074-25-CMRR
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## Policy Rationale and Context

1. There is currently no right to statutory leave for those who experience a pregnancy loss before 24 weeks. Following its inquiry into miscarriage and bereavement leave, the Women and Equalities Committee published a report recommending that Bereavement Leave in the Employment Rights Bill (ERB) be extended to include pregnancy loss before 24 weeks of pregnancy. The Committee's central recommendation, which was followed by amendments tabled by the Committee Chair, Sarah Owen MP - was to introduce a two week paid leave for those who experience miscarriage, ectopic pregnancy, molar pregnancy, in vitro fertilisation embryo transfer loss, and medical terminations under section 1 of the Abortion Act 1967. Although HM Government did not support the proposed amendments, it acknowledged in its formal response to the Committee's report that 'more can be done to support parents who experience pregnancy loss before 24 weeks' and that 'it accepts the principle of Bereavement Leave for pregnancy loss'. The only statutory right to Bereavement Leave currently in force, is Parental Bereavement Leave and Pay which is available to parents who experience the loss of a child under the age of 18 or a stillborn after 24 weeks of pregnancy. Introduced in 2020, this is a day one right entitling eligible employed parents to 2 weeks of leave in the 56 weeks following the death of their child. If the parents qualify for Statutory Parental Bereavement Pay, they will receive the lower of 90% of their average weekly earnings or the statutory flat rate.
2. The new entitlement to Bereavement Leave in the Employment Rights Bill will provide a day one right to unpaid leave for employees grieving the loss of other loved ones. The specific details of the entitlement, including the qualifying relationships and the length of leave, will be set out in secondary legislation. However, neither this new entitlement to Bereavement Leave nor the existing Parental Bereavement Leave and Pay, currently covers pregnancy loss before 24 weeks. As a result, those individuals who experience such a loss are not currently entitled to a statutory right to time off to grieve and recover.
3. In the absence of a specific entitlement, employees may rely on other statutory provisions, including the statutory right to time off for dependents. This allows employees to take 'reasonable' unpaid time off work to deal with an emergency involving a dependant. This is a day-one right, but it does not extend to taking time off specifically to grieve. Separately, those who are unwell due to symptoms related to pregnancy loss and are unable to return to work, can self-certify for the first 7 days of their absence and may also be eligible for Statutory Sick Pay. However, HM Government recognises that for many women, the period of bereavement that is

felt after a miscarriage is not sick leave and that its classification as that can be seen as insensitive.<sup>1</sup>

4. The Government acknowledges that there is a gap in support for those who experience pregnancy loss before 24 weeks and recognises the importance of ensuring employees who experience pregnancy loss have the appropriate time off work to grieve and recover.

## **Strategic Case for Proposed Regulation**

5. A miscarriage is the loss of a pregnancy during the first 23 weeks. Every year in the UK, an estimated 250,000 pregnancies end through miscarriage<sup>2</sup>. This statistic highlights the wide-reaching potential impact of pregnancy loss on employees and employers. Research indicates that miscarriage can have a psychological impact on women and that it can often lead to increased anxiety and distress.<sup>3</sup> Pregnancy loss has a profound impact on those who experience it, and it is often felt like a bereavement. Intense grief impairs an employee's ability to work and puts individuals at risk of related physical and psychological conditions. Many bereaved individuals find that they are temporarily unable to perform their job effectively or require time away from work to grieve with other family members. Evidence on the provision of leave following the death of a child demonstrates the likely improvement of an employee's experience as they return to work feeling more valued, more committed to the organisation, and more productive than they would have been otherwise.<sup>4</sup> This assumption may also reasonably be applied to pregnancy loss.
6. Furthermore, grief in the workplace may contribute to employee absenteeism, presenteeism (being at work but unable to function effectively), reduced productivity and underperformance. Research suggests that pregnancy loss may lead to losses of productivity and income and that workplaces that offer support to their bereaved employees facilitate a more effective return to work.<sup>5</sup> In addition, disregarding loss and grief in the workplace can impact the efficiency and effectiveness of the organisation, and consultation with employer representatives showed that providing employees time off to grieve can lead to better health and wellbeing and increased morale and engagement of employees.<sup>6</sup>
7. In the absence of a statutory entitlement to leave, support for those who experience pregnancy loss varies across employers. Bereavement Leave for pregnancy loss will ensure that those employees who are not offered time off work will have the ability to do so, setting a minimum standard for businesses. This may also incentivise employers to improve their bereavement policies, and to acknowledge and include pregnancy loss within them. Without a statutory entitlement, there is a weak incentive for employers to act due to the costs they would face and lack of legal obligation. By allowing more people to take Bereavement Leave following a loss, this will likely lead to a societal benefit associated with a more engaged, productive, and healthy workforce.
8. The Government intervenes in the labour market to extend individual employment rights for equity reasons and to encourage employers to incorporate bereavement for pregnancy loss into their

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<sup>1</sup> [Equality at work: Miscarriage and bereavement leave: Government Response](#)

<sup>2</sup> See Evidence Base section for sources and details

<sup>3</sup> [Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions - PubMed](#)

<sup>4</sup> Parental Bereavement Leave and Pay IA, Department for Business, Energy and Industrial Strategy, May 2018

<sup>5</sup> Geller, Kerns, and Klier (2004). [Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions](#)

<sup>6</sup> Parental Bereavement Leave and Pay IA, Department for Business, Energy and Industrial Strategy, May 2018

business models. A well-functioning labour market provides necessary rights and protections to support the wellbeing of employees and the productivity of businesses.

## **Policy Objectives**

9. We are extending Bereavement Leave in the Employment Rights Bill to include a day one right to protected time off work to grieve a pregnancy loss before 24 weeks. This will be a framework power that establishes leave due to pregnancy loss before 24 weeks and will be based within the unpaid Bereavement Leave framework. Further details of the entitlement, including eligibility, leave length (subject to a minimum of one week) and the types of pregnancy losses within scope will be consulted on and then set out in secondary legislation.
10. This entitlement will address the gap in support for those who experience pregnancy loss and acknowledge that pregnancy loss is a form of bereavement. This will ensure that those individuals that experience a pregnancy loss before 24 weeks but may not have been entitled to bereavement leave from their employer, have a statutory right to protected time off work to grieve. By introducing a statutory leave entitlement for pregnancy loss this will set a clear standard for employers about the importance of recognising pregnancy loss as bereavement and supporting employees who experience this. This statutory right will raise the standards expected from employers and ensure more equitability in the workplace. Employers can add to this entitlement by enhancing in length or offering pay.
11. The proposed outcomes of Bereavement Leave for pregnancy loss will be that employees will have protected time away from work to grieve and to be with their family following a loss. From day one of employment, employees will also be able to bring a claim to ACAS and the Employment Tribunal (ET) if they have faced detriment by taking Bereavement Leave for pregnancy loss. Furthermore, by introducing a minimum standard for employers this will support individuals and help to reduce absenteeism, presentism and improve employee retention. It will also encourage more employers to enhance their bereavement policies, and to offer support for those who experience pregnancy loss.

## **Short List of Policy Options**

12. Two options have been carried forward for the purpose of the analysis:
  - a. Option 1: Do Nothing. “Status Quo” or “no change” option from the current system, where there is no statutory bereavement leave for pregnancy loss.
  - b. Option 2. Introduce a new statutory day one right to bereavement leave for pregnancy loss enacted through an amendment to the Employment Rights Bill and define the detail of the entitlement including the types of pregnancy losses in scope, relationships and the length of leave that can be taken through secondary legislation. To reflect this, two sub options are considered:
    - i. Scenario 1, based on one week available to the direct parents of the unborn child
    - ii. Scenario 2, based on two weeks available to the direct parents of the unborn child
13. HM Government will use an amendment to the Employment Rights Bill to introduce a right to bereavement leave for pregnancy loss for employees based on a similar legislative framework to that for statutory Parental Bereavement Leave. This may limit uncertainty and the business impact in terms of understanding a new entitlement for employees. HM Government will also use the Bill to provide a power to further define the types of pregnancy losses in scope, relationships,

the duration of the leave (subject to a minimum of one week) and when the leave can be taken in secondary legislation after consultation.

## Evidence base

14. It is estimated that there could be around 565,000 pregnancies that could be lost to miscarriage, termination, ectopic loss or IVF transfer failure per year, however, the exact number of pregnancy losses is uncertain due to a lack of reliable data. This 565,000 pregnancy losses estimate encapsulates 250,000 pregnancies lost to miscarriage, 269,000 medical terminations, 35,000 IVF transfer failures and 12,000 pregnancies lost to ectopic pregnancy. Data on how many individuals experience multiple pregnancy losses per year is not available.
15. Research suggests that supportive workplaces are likely to help the process of grieving and make an employee's return to work easier and more sustainable. Evidence on the provision of leave following the death of a child demonstrates the likely improvement of an employee's experience as they return to work through feeling more valued, increased commitment to the organisation, and being more productive than they would have been otherwise. This assumption could also be reasonably applied to a loss in pregnancy, disregarding loss and grief in the workplace can undermine the efficiency and effectiveness (and therefore reputation) of the organisation. Consultation with employer representatives revealed business benefits from providing time off to grieve, including better health and wellbeing of their workforce and increased morale and engagement of their employees<sup>7</sup>.
16. Bereavement costs the UK economy an estimated £23bn a year in lost Gross Value Added (GVA) and costs the UK Treasury an estimated £8bn in reduced tax revenues, increased healthcare costs and income support payments<sup>8</sup>. The combination of time not working (absenteeism) and being at work but not being able to work at full capacity (presenteeism) as the result of a bereavement, has significant impacts on: employer revenue and profit, employee income, tax revenues, and total UK GVA. In the modelling by Sue Ryder, the majority of the economic costs arises from presenteeism, rather than the time away from work.
17. Evidence suggests that pregnancy loss specifically may lead to reduced earnings and employment. Research indicates increased anxiety, depression, and stress for women who experience miscarriage<sup>9</sup>. ONS 2025 find that after a spontaneous miscarriage, earnings remained significantly lower five years after the event, compared with levels one year before the event, with an average total loss of earnings of £4,101 over this period; the probability of employment returned to pre-event levels, after the largest reduction of 0.8 percentage points one year after the event<sup>10</sup>. Following an ectopic pregnancy, earnings were lower for at least three and a half years after the event, with an average total loss of £2,040 in this period; probability of employment had returned to pre-event levels one and a half years after the event, with the maximum difference occurring one year after the ectopic pregnancy (0.7 percentage points less).
18. HM Government intervenes in the labour market to extend individual employment rights for equity and efficiency reasons. A well-functioning labour market provides necessary rights and

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<sup>7</sup> Department for Business, Energy and Industrial Strategy, (2018). Parental Bereavement Leave and Pay IA,

<sup>8</sup> Sue Ryder (2019). [Grief in the workplace](#)

<sup>9</sup> Geller, Kerns, and Klier (2004). [Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions](#)

<sup>10</sup> ONS (2025). [The impact of adverse pregnancy events on monthly employee earnings and employment, England - Office for National Statistics](#)

protections, to support the wellbeing of employees whilst also empowering business to operate competitively.

19. According to a survey and report by CIPD<sup>11</sup>, just over a third of organisations (36%) have a policy concerning pregnancy loss (which can include post-24 week pregnancy loss) or miscarriage, with 9% of organisations having a standalone policy and 27% having it as part of a wider policy. The number of organisations which offer paid or unpaid leave for miscarriages is uncertain.
20. By introducing a day one right to statutory bereavement leave for pregnancy loss, employees who may not currently receive leave from their employer following the loss of pregnancy will have the choice to take time off to grieve. This benefits society, as employees are more likely to remain satisfied, engaged and productive, leading to a healthy workforce with a continued attachment to the labour market. Without minimum statutory entitlements in this area, there may only be weak incentives for employers to provide a similar standard of leave due to the costs they would face. In these circumstances the societal benefits of leave would not be realised. Setting a minimum standard for bereavement leave for pregnancy loss establishes clear rights which employers must provide to their employees.

## **Description of options considered**

21. The introduction of a new statutory entitlement to bereavement leave for pregnancy loss will establish a protected right to time off for employees to grieve their loss. This sets an important legal minimum and as with other entitlements, employers can build on this and enhance the offer for their employees - for example with a longer period or by offering pay.
22. The preferred option is expected to be applied to businesses of all sizes, including small and micro businesses, in line with the principle that all employees deserve time off work to grieve the loss of a pregnancy, irrespective of the size of the organisation they work for. While it is recognised that smaller businesses may face disproportionate challenges due to their limited resources, the broader societal benefits of increased job security and fairness in the labour market justify the policy's scope. Additionally, this policy change aims to prevent potential abuses that may disproportionately affect employees in smaller businesses, where employment practices may be less formal.
23. Estimated costs are highly uncertain and sensitive to several policy design decisions which are yet to be finalised. These include the relationships and types of pregnancy loss that will fall in scope, when the leave can be taken and the length of the leave entitlement (subject to a minimum of one week).
24. The final approach will be set out in secondary legislation following consultation, however, for the purpose of this Impact Assessment, illustrative examples for two policy options have been estimated:
  - a. Scenario 1, based on one week available to the direct parents of the unborn child.
  - b. Scenario 2, based on two weeks available to the direct parents of the unborn child

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<sup>11</sup> Based off a survey of 2,023 senior HR professionals and decision-makers in the UK, conducted by YouGov Plc. Fieldwork was undertaken between 22 March and 18 April 2022. CIPD (2022); [Workplace support for employees experiencing pregnancy or baby loss](#)

25. The estimates of the costs associated with the options are sensitive to estimations of the number of pregnancy losses per year and the assumptions for take-up rates. These will be outlined further in the costs and benefits to business calculations section

### **NPSV: monetised and non-monetised costs and benefits of each shortlist option (including administrative burden)**

26. The impact on businesses is expected to be net negative and mainly driven by the costs associated with reorganisation costs and familiarisation costs. The impact on households is expected to be net positive and driven by wellbeing benefits arising from those employees that face pregnancy loss.
27. There may be wider economic impacts (both positive and negative). Overall, we expect the net impact will be positive. Although un-monetised, individuals who choose to take unpaid bereavement leave for pregnancy loss must value it, at least, to the level of their normal weekly pay (which is likely greater than the weekly reorganisation costs per employee experienced by businesses). Moreover, we might expect wider benefits for individuals other than the employee taking leave (for example, benefits to supporting others during pregnancy loss and helping them to return to work). Therefore, these reforms are expected to deliver a net positive total welfare impact.

**Table 1: Summary of the impacts**

	<b>Business as usual (Baseline)</b>	<b>Preferred way forward (If not do-minimum)</b>
<b>Net Present Social Value and Equivalent Net Direct Cost to Business</b>	£0	<p>Total NPSV over 10 years is estimated to be between -£172m and -£243m, whilst the EANDCB is estimated to be £19.9m and £28.3m depending on the scope of bereavement leave for pregnancy loss. These are driven mainly by familiarisation costs and the cost of lost employee working days.</p> <p>It captures impacts on businesses, households, tribunal cases, as well as business familiarisation costs.</p> <p>The monetised NPSV is currently indicative and does not include significant non-monetised benefits to employees. The NPSV also does not include indirect impacts associated with productivity and presenteeism benefits from being able to grieve.</p>
Public sector financial costs (with brief description, including ranges)	£0	<p>Public sector costs may include annual ongoing costs associated with legal costs from employees making claims to an ET and ACAS public sector employers. These are expected to be nil/negligible. Public sector employers will have to provide statutory bereavement leave for pregnancy loss and will incur costs.</p> <p>At the same time, public sector employees will benefit from this change. Impacts have not been separated out by public and private sector employers as further evidence is needed to understand the proportion of public sector employers who already offer some form of leave in these circumstances.</p>
Significant un-quantified benefits and costs	£0	<p>1) Wellbeing benefits to employees from being given the time off work to grieve the loss of a pregnancy, 2) benefits to employers through decreasing employee presenteeism and</p>

(description, with scale where possible)		possibly loyalty and retention following an employee facing the loss of a pregnancy.
Key Risks	N/A	Key risks are the limited evidence to inform the take-up rates and the number of pregnancy losses per year. These risks are addressed in this IA. There is also limited information on how businesses will respond to the introduction of bereavement leave for pregnancy loss.
Results of sensitivity analysis	N/A	Due to the large range of uncertainty in the take-up rate, the costs presented in this IA are illustrative. Where possible, evidence gaps will be tested during consultation

## Costs and Benefits to Business

28. The following sections firstly present the method and calculations for the estimates of costs from the illustrative scenarios. Secondly, this section discusses qualitatively the (non-monetised) benefits from the policy.
29. The costs associated with the policy are expected to include one-off familiarisation costs, and recurring annual costs to business from administering the bereavement leave for pregnancy loss. The costs are summarised in Table 1. Potential costs from additional ET and ACAS cases are not included as they are expected to be negligible.

### Familiarisation costs

30. Typically, any new employment legislation introduces costs to business, at least in the short-term. Familiarisation costs for businesses cover the time needed to understand how their own schemes interact with the statutory provision, update internal guidance and systems and disseminate changes to staff, and to access specialised advice (for example, consulting a lawyer or referring to ACAS guidance).
31. It is important to note that this legislation is intended to share many of the features of the existing Parental Bereavement Leave policy and new unpaid Bereavement Leave policy, which could reduce some of the familiarisation time. In addition, some businesses may already have a policy in place for pregnancy loss, which could also reduce familiarisation time. This is supported by evidence gathered during the previous consultation for the Parental Bereavement Leave and Pay IA<sup>12</sup>. As a result, familiarisation time has been assumed to be 30 mins. However, this could potentially be an overestimation as familiarisation time could be subsumed into the familiarisation required to adhere to unpaid Bereavement Leave, and other measures within the Employment Rights Bill.
32. There are around 1,454,702 employers in scope. We assume that the number of employers is the same as in 2024 from the DBT Business population estimates for the UK<sup>13</sup> (excluding Northern Irish businesses and businesses with zero employees.)
33. Labour cost of those familiarising themselves with the policy are estimated to be £33.64. Labour cost is calculated based on the value of the median hourly wage rate of human resource managers and directors (£27.80) from the 2024 Annual Survey of Hours and Earnings (ASHE)<sup>14</sup>.

<sup>12</sup> Department for Business, Energy and Industrial Strategy, (2018). [Parental Bereavement Leave and Pay IA](#)

<sup>13</sup> Department for Business and Trade, (2024). [Business population estimates 2024](#)

<sup>14</sup> ONS (2024). [Earnings and hours worked, occupation by four-digit SOC: Annual Survey of Hours and Earnings](#)



The wage is then multiplied by the UK non-wage labour costs as a percentage of wages (21.0%)<sup>15</sup>, which gives a rate of £33.64 per hour. As a result, we estimated total familiarisation costs to be £24.5m.

**Table 2: One off familiarisation costs for businesses**

Number of firms	Assumed Time (hrs)	Wage and non- wage cost (per hour)	Total Costs
1,454,702	0.5	£33.64	£24.5m.

## Reorganisation Costs for Businesses

34. This section is structured as follows:

- a. Firstly, we estimate the average number of working age parents per year who experience pregnancy loss. This is achieved by estimating the number of pregnancy losses per year and estimating the number of parents who would likely be impacted.
- b. Secondly, we estimate how many parents each year would be eligible for bereavement leave for pregnancy loss (i.e. an employee).
- c. Thirdly, we estimate the share of those eligible that would take bereavement leave for pregnancy loss by estimating take-up of the policy.
- d. Fourthly, we calculate the reorganisation costs that the business incurs using a unit cost for one week reorganisation cost per employee that takes bereavement leave for pregnancy loss.

## Population impacted: Estimated number of pregnancy losses per year

35. It is estimated that around 565,000 pregnancies could be lost to miscarriage, termination, ectopic pregnancy or IVF transfer failure. The scope of the policy is still to be determined and will be tested further during consultation, but for the purposes of this IA, it is assumed that the policy will apply to miscarriage, IVF transfer failure, termination and ectopic pregnancy. The exact number of pregnancies lost is uncertain due to a lack of reliable data. This 565,000 pregnancy loss estimate encapsulates:
- a. An estimated 250,000 pregnancies end through miscarriage per year in the UK<sup>16</sup>. A miscarriage is defined as the spontaneous loss of pregnancy before the foetus reaches viability, including all pregnancy losses from the time of conception until 24 weeks of gestation<sup>17</sup>. Official statistics are not collected for miscarriages in the UK. There are several estimates for the number of miscarriages in the UK, with figures being highly uncertain. Furthermore, many miscarriages happen without someone knowing that they're pregnant, and due to the sensitive nature of the bereavement, they are often underreported.
  - b. An estimated 269,000 terminations of pregnancy are estimated to occur in Great Britain with 252,122 terminations of pregnancy were reported in England and Wales in 2022 (according to Office for Health Improvement and Disparities<sup>18</sup>) and 16,607 terminations of pregnancy in

<sup>15</sup> DBT analyst calculations using data from ONS, (2024). [UK sector \(S.1\): Employers' social contribution \(D.12\): Resources: Current price: £million: Not seasonally adjusted - Office for National Statistics](#) and [UK sector \(S.1\): Wages and salaries \(D.11\): Resources: Current price: £million: Not seasonally adjusted - Office for National Statistics](#)

<sup>16</sup> Department of Health & Social Care (2023); [Government response to the independent Pregnancy Loss Review: care and support when baby loss occurs before 24 weeks' gestation](#).

<sup>17</sup> National Institute for Health and Care Evidence (2023). [Definition | Background information | Miscarriage | CKS | NICE](#)

<sup>18</sup> Office for Health Improvement & Disparities (2024); [Abortion statistics, England and Wales: 2022](#).



Scotland (according to Public Health Scotland).<sup>19</sup> The number of terminations has been increasing in Great Britain since 2016.

- c. An estimated 35,000 In Vitro Fertilisation (IVF) embryo transfer events did not result in pregnancy in the UK in 2022.<sup>20</sup>
- d. An estimated 12,000 pregnancies, around 11 in 1,000 pregnancies, are lost to ectopic pregnancy per year<sup>21</sup>. An ectopic pregnancy is defined as any pregnancy implanted outside of the uterus.

### **Estimated number of working parents impacted by pregnancy loss per year**

- 36. A number of assumptions have been made to work out the number of working parents impacted by pregnancy loss per year:
  - a. It is assumed that there are no instances of repeated pregnancy loss in one year for the number and scope of employees affected. However, repeated occurrences of pregnancy loss for the same person within a year may be more prevalent than this. For example, there could be multiple miscarriages, unsuccessful IVF embryo transfer attempts or terminations in the year<sup>22,23</sup>. Such scenarios may potentially inflate the estimations of the number of employees affected, as multiple events could relate to the same person.
  - b. It is assumed each pregnancy loss directly impacts one biological mother and one biological father. Other parties may also be impacted by pregnancy loss, such as surrogate parents, stepparents and other partners, but these are not considered during this impact assessment. These relationships, and the impact if they were to be included in the bill, will be explored further during consultation.
  - c. It is assumed every person experiencing a pregnancy loss has also got a partner which will be affected by the pregnancy loss. However, this is unlikely to always be the case, potentially inflating the estimates of the number of employees being affected by pregnancy loss.
- 37. Assuming 565,000 pregnancy losses per year, 1.13 million parents (including both the person experiencing the pregnancy loss and their partners) would be directly impacted by pregnancy loss per year (assuming people affected only lose one pregnancy per year). However, not all of these individuals will be employed.
- 38. To construct an employee rate, the proportion of 'employees' specifically among all those in employment is applied to the employment rate for females aged 16-45 and males aged 16-50 to

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<sup>19</sup> Public Health Scotland (2024); [Termination of pregnancy statistics](#)

<sup>20</sup> Human Fertilisation and Embryology Authority (2024). Data from 2022 is preliminary and has not undergone validation. This data includes IVF treatment cycles begun with the intention of immediate treatment, instead of storing eggs or embryos for future use. One clinic was excluded due to data reporting issues. Data provided is from a live register and may not match data provided in previous requests or published elsewhere. Pregnancy includes any instance where a foetal pulsation or gestational sac were recorded.

<sup>21</sup> MBRRACE-UK (2024). [Lessons learned to inform maternity care from the UK and Ireland Confidential Enquiries into Maternal Deaths and Morbidity 2020-22](#)

<sup>22</sup> According to Office for Health Improvement & Disparities, 41% of those undergoing abortions had had one or more previous abortions, however, it is unclear when those previous abortions occurred, with potentially years in between abortions. Office for Health Improvement & Disparities (2024); [Abortion statistics, England and Wales: 2022](#)

<sup>23</sup> The sum of fresh and frozen embryo transfers exceeds the number of patients in any given year since 1991, highlighting the possibility of repeated embryo transfers for one patient in a year. Based off DBT analyst calculations using Table 3 for Human Fertilisation & Embryology Authority (2024); [Fertility treatment 2022: preliminary trends and figures](#).

create an employee rate of 69.2%<sup>24</sup>. It is assumed that the period during which a woman can naturally conceive and bear children is up to age 45<sup>25</sup>, whilst men who father children tend to be a few years older than mothers<sup>26</sup>.

**Table 3: Employment rate of men and women in scope of the policy**

	Women (16-45)	Men (16-50)	All individuals in scope of the policy
Number of individuals	12,143,700	14,295,400	26,439,100
Number of employees	8,211,200	10,086,700	18,297,900
Employment rate	67.6%	70.6%	69.2%

39. The employee rate is applied to the population of individuals experiencing pregnancy loss to provide illustrative estimates of the eligible population. It is therefore assumed that around 783,000 people (1.13m \* 69.2%, adjusted for rounding) who are in employment will be impacted by pregnancy loss per year.

### Take up rates

40. Predicting the take-up rate for leave policies is inherently difficult and highly uncertain given the number of factors that drive decision-making including financial incentives, workplace culture, family circumstances, and the interaction with what time-off employers currently give for bereavement. As a result of the number of uncertain assumptions, the cost estimates that are derived from the eligible population and take-up rates are to be considered illustrative.
41. In providing an illustrative estimation of costs that may occur from implementing regulation (from the counterfactual of no regulation), any bereavement leave for pregnancy loss that employers currently offer is factored into the take-up rate assumption. In 2022, the CIPD surveyed 1,006 HR professionals and found that 75% would support an employee to take paid time off from work following the death of a close relation; they also found that 80% already provide paid bereavement leave (commonly up to 5 days) to their employees. However, according to a report by Marie Curie which surveyed over 400 HR professionals and 1,000 employees who had been bereaved in the previous 12 months, only 1 in 3 employers had a bereavement policy. Given both the uncertainty and the likelihood employers provide between 3 and 5 days only, we have not made a separate estimate and instead reflect this issue in the take-up rate assumption. Where bereavement leave is already offered by the employer (and often paid), it is unlikely that statutory bereavement leave for pregnancy loss will be taken up when it becomes available.
42. We do not have direct evidence for what take-up might look like for an unpaid right to a bereavement leave for pregnancy loss and instead rely on findings from the Employee Rights Survey (publication forthcoming)<sup>27</sup> in relation to take-up for unpaid Parental Leave. Unpaid Parental Leave entitles qualifying parents to unpaid leave of up to 4 weeks leave per year and the leave must be taken in whole weeks (for example 1 week or 2 weeks) rather than individual days. Given the leave is unpaid (unless an employer chooses to offer paid leave) this represents a reasonable proxy for take-up of unpaid bereavement leave for pregnancy loss.

<sup>24</sup> DBT analysis using Annual Population Survey (2025). [Nomis - Query Tool - annual population survey - regional - labour market status by age](#)

<sup>25</sup> ONS 2024. [Childbearing for women born in different years, England and Wales: 2023](#)

<sup>26</sup> ONS 2017. [Births by parents' characteristics in England and Wales - Office for National Statistics](#)

<sup>27</sup> DBT commissioned survey of over 5,500 interviews across Great Britain, achieved via a push-to-web approach. The fieldwork took place between May-Jun 2020.

43. The survey finds that 5% of parents of children under 18 had taken Unpaid Parental Leave in last year. This analysis therefore assumes, for illustrative purposes, a take-up rate of 10% for week 1 and 5% who also take off week 2.

**Table 4: Illustrative take-up rate used for bereavement leave for pregnancy loss**

	Take up rate
Take one week of leave	10%
Also take the second week of leave	5%

44. By applying the assumed take-up rates, in Table 3 above, to the estimated total number of close family members bereaved who are employees, we provide illustrative estimations of the number of employees who take-up bereavement leave for pregnancy loss. From there we estimate the number of weeks taken for bereavement leave for pregnancy loss which form the basis of the estimated illustrative costs. These illustrative estimates are presented in Table 5 below.

**Table 5: Approximate population in scope: estimated number of employees that are eligible and take-up bereavement leave for pregnancy loss<sup>28</sup>**

	Scenario one (one week of bereavement leave for pregnancy loss)	Scenario two (two weeks of bereavement leave for pregnancy loss)
Estimated number of employees impacted by pregnancy loss per year	783,000	783,000
Take up rate for week one of bereavement leave for pregnancy loss	10%	
Estimated number of employees who take up one week of bereavement leave for pregnancy loss	78,000	78,000
Take-up rate for those that also take the second week	5%	
Estimated number of employees that also take the second week	N/A	39,000
Total number of weeks of bereavement leave for pregnancy loss taken	78,000	117,000

45. Illustrative estimates of the total number of weeks of bereavement leave for pregnancy loss taken will be used to estimate the costs to businesses that result from employees taking up bereavement leave for pregnancy loss by applying a unit cost in the following section.

### **Estimating re-organisation costs**

46. Re-organisation costs are those incurred by businesses due to employees in their organisation taking bereavement leave for pregnancy loss. Re-organisation costs attempt to capture the need to reallocate work among existing staff, which could drive-up costs, either because overtime is paid to maintain output or that in reallocating work, other work is dropped, resulting in a loss of output. For longer periods of leave, businesses may need to employ temporary cover which may be more expensive and/or less productive than the absent worker in the short-term, however, this is unlikely in the case of a maximum of two weeks bereavement leave for pregnancy loss.

<sup>28</sup> Note that figures may not add due to rounding

47. The cost of re-organising work is difficult to measure as some costs are not directly observed, such as identifying loss of productivity. Our approach to estimating the weekly reorganisation costs is based on that used in various impact assessments (including Parental Bereavement Leave, Neonatal Care Leave and Pay and more recently Bereavement Leave<sup>29</sup>).
48. To estimate the cost of reorganisation, we make use of the most recent absence cost estimates from survey on absence and workplace health published by the Confederation of British Industry (CBI)<sup>30</sup>. The survey found an average cost of absence of £720 per employee per year, based on an average of 5.2 days absence per employee. This figure reflects the wage costs of absence, as well as an estimate of the reorganisation costs and non-wage labour costs, such as national insurance. Failing to account for the average weekly wage costs to include National Insurance and employers' pension contributions would implicitly assume that such costs only arise in the case an employee is absent (as they are included in the absence costs), but not when the employee is present at work.
49. In 2017, the UK non-wage labour costs are 20.8% of wage costs<sup>31</sup>. Including non-wage costs, we uplift the wage costs from 2017<sup>32</sup> by this percentage to derive total labour costs of £524.6 a week. Deducting this figure from the median absence cost estimate above yields a reorganisation cost of £167.7 (32.0% of labour costs).
50. In order to convert these results to 2023 prices we multiply median weekly earnings retrieved from ASHE data by the non-wage uplift for 2023 (21.0%)<sup>33</sup>. We then multiply that by the percentage found above. This results in weekly reorganisation costs per employee of £217.30.
51. The CBI figure refers to both unplanned and planned absences, while the leave considered by this policy proposal is considered to cover a short period of unplanned absence. Reorganisation costs due to unplanned absence are likely to be larger than planned absence, as the employer is not notified in advance and is unable to plan. Therefore, reorganisation costs estimated for bereavement leave may represent higher absence costs than those actually incurred if, as assumed, most cases of bereavement leave for pregnancy loss will involve little notice. Furthermore, we assume that the reorganisation cost per week is a fixed percentage of the total labour costs.
52. Finally, we recognise that there may be variation in absence costs across businesses. This is not modelled in this IA for simplicity. We would expect some businesses to have re-organisation costs above the estimated average of 32% of total labour costs, (calculated below) while some businesses might face costs significantly below.

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<sup>29</sup> Department for Business, Energy and Industrial Strategy, 2018 [Parental Bereavement Leave and Pay IA](#); Department for Business, Energy and Industrial Strategy, 2022. [Neonatal Care Leave and Pay IA](#) and Department for Business and Trade, 2024. [Bereavement Leave Impact Assessment](#).

<sup>30</sup> Confederation of British Industry, 2018. [Time for employers to place workplace health and wellbeing front of mind](#)

<sup>31</sup> ONS 2017. [UK National Accounts, The Blue Book: 2017](#).

<sup>32</sup> ONS 2023. [Employee earnings in the UK](#).

<sup>33</sup> This is based on internal analysis of the UK National Accounts, The Blue Book: ONS; Note, this figure is different to the 20.8% reported in paragraph 108 which is referencing 2017.

**Figure 1: Methodology to calculate the re-organisation costs per week per employee**

*Median Absence cost = £720.0 per employee (5.2 days per year)*

*Median Absence cost per work week = [£720.0 per employee ÷ 5.2] × 5 = £692.3*

***Reorganisation costs = Total Absence Costs – Total Labour Costs***

*Total Labour Costs (2017) = Wage costs × nonwage uplift = £434.3 × 1.208 = £524.6*

*Reorganisation Costs = £692.3 – £524.6 = £167.7 (which is 32.0% of Labour Costs)*

*Conversion to 2023 prices = Median weekly earning (2023) × non-wage uplift = £561.8 × 1.210 = £679.8*

*2023 Reorganisation Costs = Total labour costs (2023) × 32.0% labour cost = £217.3*

***Total reorganisation costs***

***= Population that take up Bereavement Leave***

***× Weekly reorganisation costs***

53. The costs for the two illustrative options are provided in Table 6 by applying the total number of weeks of bereavement leave for pregnancy loss take-up from Table 5 to the Weekly reorganisation costs in Figure 1. For example, the Illustrative Annual Reorganisation Costs are given for Scenario 1 in Figure 2.

**Figure 2: Methodology to calculate illustrative annual reorganisation costs for scenario 1**

*Illustrative Annual Reorganisation Costs (Scenario 1)*

*= Total number of estimated weeks of pregnancy loss leave taken (Scenario 1)*  
*\* Weekly reorganstion costs*

*Illustrative annual reorganisation costs (Scenario 1) = 78,000 \* £217.3*

*Illustrative annual reorganisation costs (Scenario 1) = £17.0 million*

**Table 6: Annual illustrative Costs from Re-organisation**

	Illustrative Annual Costs from Reorganisation
Scenario 1: <b>One</b> week of leave available	£17.0m
Scenario 2: <b>Two</b> weeks of leave available	£25.5m

### **Ongoing Administration Costs**

54. Ongoing administration costs refer to the cost of administering (i.e. receiving, responding and recording) bereavement leave for pregnancy loss requests. As the bereavement leave for pregnancy loss is unpaid, there will be a requirement, on top of familiarisation, to make an adjustment to employees' wages following employee take up of bereavement leave for pregnancy loss, which may be done automatically by payroll systems. However, the time required to organise this is assumed to be small as:

- a. The majority of businesses should already have HR systems to receive, record and account for periods of unpaid leave.
  - b. This reform is based on a similar framework to Parental Bereavement Leave so employers should already have systems in place that can be easily adapted.
  - c. This reform is based on unpaid bereavement leave, which is also a part of the Employment Rights Bill, so employers may align systems to cover both bereavement leave for pregnancy loss and bereavement leave.
  - d. As some businesses already offer some form of paid bereavement leave for pregnancy loss employers are already recording bereavement related absence.
55. As such the time spent on ongoing administration costs is assumed at 10 minutes per request from the employee taking up bereavement leave for pregnancy loss as per assumptions made in the Bereavement Leave Impact Assessment 2024<sup>34</sup>. As these costs are based off the uncertain take up rates the following costs are only for illustrative purposes.
56. The population that take up bereavement leave for pregnancy loss is given in Table 5, with the Labour cost (calculated in the familiarisation costs) estimated to be **£33.64**. The costs for the two illustrative scenarios are provided in Table 7.

**Table 7: Annual illustrative Costs from administration costs** (Rounded to the nearest 100,000s):

	Illustrative Annual Costs from ongoing administration costs
Scenario 1: <b>One</b> week of leave available	£0.2m
Scenario 2: <b>Two</b> weeks of leave available	£0.3m

### Additional ACAS and ET costs to businesses

57. It is important to note that we are unable to infer causality between the introduction of new legislation and changes in the number of employment tribunal claims. There are numerous factors other than implementing a statutory requirement for bereavement leave for pregnancy loss that would impact the number of employment tribunal cases. The analysis presented here is meant to illustrate the potential impact of the policy.
58. Given the uncertainty in estimating the eligible population in scope of bereavement leave for pregnancy loss (this analysis attempts to create a ‘synthetic’ population based on a number of assumptions rather than being able to draw from a data source on individuals experiencing bereavement) and predicting the number who go on to take-up bereavement leave for pregnancy loss. It is therefore challenging to reliably estimate further impacts of the policy, including those on enforcement via ACAS and the Employment Tribunal system.
59. However, the potential additional ET and ACAS impact can be attempted by estimating a ‘jurisdictional claim per employee’ which can then be applied to the (uncertain) estimate of the number of employees likely to take up bereavement leave for pregnancy loss.
60. Estimated jurisdictional case per employee is estimated at 0.12%. This is based on MoJ data on the total number of ET cases for 22/23<sup>35</sup> (32,996) and dividing it by the estimated employee population for 22/23 from the APS (28 million).

<sup>34</sup> DBT, 2024. [Impact assessment: New right to unpaid bereavement leave](#)

<sup>35</sup> [Tribunals statistics quarterly: July to September 2023](#), MOJ, Dec 2023

$$ET \text{ Cases per employee} = \frac{\text{Total number of ET cases for 22/23 (32,996)}}{\text{Total Employees for 22/23 (28,000,000)}} = 0.12\%$$

61. The claims per employee are then applied to the population that have taken up the bereavement leave for pregnancy loss for at least one week. These are given by the scope of populations for the two options in Table 5 above.
62. There is uncertainty in estimating the number of cases that will arise from suffering a detriment / unfair dismissal because of bereavement leave for pregnancy loss as there is no specific evidence for this jurisdiction yet.
63. Given these small Employment Tribunal case numbers seen for a much wider population in parental leave, it is likely that the introduction of bereavement leave for pregnancy loss is highly unlikely to lead to any significant increase in the number of Employment Tribunal Cases.
64. Following the evidence on Parental Leave and using the estimate for ET cases per employee rather than the specific jurisdiction, the illustrative estimated number of ET cases is considered an upper bound. It is assumed that the number of ET cases would be similar in Scenario One and Scenario Two, as it is assumed that the same numbers of people will take leave in scenario one and two. It is therefore assumed that there will be around 90 new ET cases per year (78,000\*0.12%).

#### **Costs of ACAS caseloads**

65. ACAS data shows that 68% of early conciliation cases did not proceed to an employment tribunal between October and December 2023. Using this percentage, it is estimated that ACAS will handle about 300 new cases per year related to bereavement leave (calculated by multiplying the number of employment tribunal cases, 90, by the factor derived from the proportion of cases that do not progress).
66. By applying unit cost<sup>36</sup> estimates associated with handling each case of £310 for ACAS cases and £6,000 for ET cases, we derive illustrative annual costs in the Table 8 below.

**Table 8: Costs to employers from additional ET and ACAS cases following the introduction of bereavement leave for pregnancy loss (rounded to the nearest £100,000)**

	ACAS cases	ET cases
Additional annual cases	300	90
Unit cost	£310	£6,000
Total annual cost (rounded to the nearest 100,000)	£100,000	£500,000

#### **Costs from ACAS conciliation and Employment Tribunal awards**

67. While the process of ACAS and the Employment tribunal is associated with the legal costs and time of making a case, the employer may have to pay a monetary cost through settlement from ACAS conciliation and early conciliation processes, or through awards from the ET. These benefits

<sup>36</sup> Based on DBT internal analysis based on ACAS research, and the 2018 Survey of Employment Tribunal applications revised to take account of the change in the distribution of claim jurisdictions received since the abolition of fees in August 2017.



are NPSV neutral as they are a transfer from the employer to the employee, however they represent a cost to the employer.

68. The costs of settlements and awards resulting from the additional cases would primarily affect non-compliant employers. However, the assumption is that the employer's behaviour is currently compliant and would only become non-compliant with the proposed change.
69. The impact of the proposed policy on the number of additional Employment Tribunal and ACAS cases is low, and the value of the settlements and the awards varies significantly. Because of the uncertainty in those two areas, it has not been attempted to attribute a direct monetary benefit from the settlements and awards.

## **Benefits to employers**

70. Introducing bereavement leave for pregnancy loss will help to address presenteeism and unplanned absenteeism caused by pregnancy loss, as employees will have a designated time to cope with their loss, leading to fewer disruptions in the workplace.<sup>37</sup> Bereavement-related absenteeism and presenteeism, where employees are at work but not fully functioning, can have a negative impact on employers' revenue.
71. In addition, by providing adequate bereavement leave for pregnancy loss, employers can help employees process their loss, improve morale, and foster a better workplace culture. This, in turn, can enhance loyalty and retention and ensure employees are able to return to work focused and productive. According to survey evidence, more than half (56%) of employees would consider leaving their employer if treated badly following a bereavement. It is estimated that, of people experiencing intense grief while in employment, around 5% will leave their jobs after six months and not work for the remainder of the year.<sup>38</sup> This evidence suggests that the policy can contribute to increasing staff retention and reducing the risk of employees leaving their job following a period of bereavement.

## **Impact on small and micro businesses**

72. The proposed policy option will apply to businesses of all sizes, including small and micro businesses, in line with the principle that all employees deserve time off to grieve a pregnancy loss, irrespective of the size of the organisation they work for. While it is recognised that smaller businesses may face disproportionate challenges due to their limited resources, the broader societal benefits of increased worker security and fairness in the labour market justify the policy's scope.
73. As a result, exempting the small and micro businesses from the policy would undermine the policy objective of providing more equity in the provision of a bereavement leave for pregnancy loss. Actions could be taken to support SMEs, including consultation which explores small business concerns and specific guidance to support small and micro businesses.
74. Using Business population statistics,<sup>39</sup> we estimate that around 96% of businesses affected are small and micro business and these businesses account for 29% of employees.

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<sup>37</sup> [Grief in the workplace](#), Sue Ryder, 2019

<sup>38</sup> [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

<sup>39</sup> [Business population estimates 2023](#), Department for Business and Trade, Oct 2023

**Table 9: A breakdown of firm size**

<b>Firm size (number of employees)</b>	<b>Number of firms (Great Britain only)</b>	<b>Number of employees (UK wide)</b>
1 <sup>(a)</sup>	126,500	134,000
2-4	778,400	2,071,000
5-9	283,000	1,895,000
10-19	149,700	2,069,000
20-49	82,500	2,539,000
50-99	26,700	1,887,000
100-199	12,100	1,717,000
200-249	2,600	592,000
250-499	5,200	1,811,000
500+	5,600	15,352,000
<b>Total</b>	<b>1,472,200</b>	<b>30,067,000</b>
<b>Total in small and microbusinesses</b>	<b>1,420,100</b>	<b>8,708,000</b>
<b>Share in small and micro-businesses</b>	<b>96%</b>	<b>29%</b>

### **Costs to Businesses from Familiarisation costs**

75. Larger businesses are expected to have a higher probability of employees taking bereavement leave for pregnancy loss due to the larger number of people in their workforce. Evidence from the consultation with employer representatives for the Parental Bereavement leave IA suggests that small and medium size businesses (fewer than 250 employees) will only familiarise themselves fully with the legislation as and when they really need to (i.e., when the leave is requested). In contrast, it is likely that larger businesses will invest more time in familiarisation at the point the legislation is introduced as they will have dedicated HR departments responsible for understanding and articulating changes to employment law routinely, as and when they occur.

### **Costs to Businesses from Re-organisation**

76. While we recognise that there may be variation in increased absence costs from the introduction of bereavement leave for pregnancy loss across businesses, we do not model the impact due to uncertainty about the take up rates across business sizes.
77. When employees do take bereavement leave for pregnancy loss, SMEs will be impacted from unplanned absences to a greater extent as they have limited resources compared to larger businesses. Small and micro employers may have less capacity to re-allocate the work among existing staff compared to larger businesses (250 employees or more).

### **Costs of additional ET and ACAS cases**

78. While the introduction of bereavement leave for pregnancy loss is highly unlikely to lead to any significant increase in the number of Employment Tribunal Cases, in this section, we cover whether small and micro businesses are disproportionately affected by employment tribunal impacts. This will be viewed from the perspective of caseload in comparison to population working in SMEs, Employment Tribunal experience, insurance coverage and legal costs to businesses.

79. As it stands, small and micro businesses are slightly overrepresented in cases covering all jurisdictions at 34%<sup>40</sup> of employment tribunal cases compared to a share of total employees in SMEs of 29%.<sup>41</sup> As such, the cost to small and micro businesses is expected to be disproportionate following the proposed policy for the employment tribunals. Furthermore, it is recognised that SMEs might be less able to withstand additional costs as a result of employment tribunal fees.

### Employment Tribunal Experience

80. Smaller businesses are expected to have less experience of employment tribunal cases compared with larger businesses. For example, in businesses employing fewer than 25 staff, 16% had dealt with other claims in the previous two years, comprising 9% who had dealt with one previous claim and 7% with two or more claims. In comparison, in businesses with 250 or more employers, 79% had dealt with other claims in the previous two years: 10% had dealt with one, 37% with 2-5 claims, 19% with 6-10 claims and 14% with more than 10 claims<sup>42</sup>.

## Costs and Benefits to households

### Costs of taking up bereavement leave for pregnancy loss

81. As the bereavement leave for pregnancy loss entitlement is unpaid, employees will have the loss of the income from the period that they take up the leave. However, as the take up of the leave entitlement is optional, it is assumed that the benefits of taking up the leave must be greater for households than the loss of the income from taking up the leave.

### Costs to households from ET cases

82. Costs to households from additional ET and ACAS cases are from the legal fees and time spent. These are estimated as unit costs and applied to the additional number of cases. The additional number of cases has been estimated in the previous section. The average legal cost of an ACAS case for claimants is £140, while for employment tribunal cases, the cost for claimants is £2,600.<sup>43</sup> By applying these costs to the total number of cases estimated earlier in this IA, we estimate the following costs to claimants.

**Table 10: Costs to claimants**

	ACAS cases	ET cases
Unit cost	£140	£2,600
Additional cases	300	90
Total annual cost	£42,000	£234,000

### Benefits from conciliation settlements and employment tribunal awards

83. While the process of ACAS and the Employment tribunal is associated with the legal costs and time of making a case, the employee may receive a monetary benefit through settlement, from

<sup>40</sup> [Survey of employment tribunal applications 2018: Data Tables](#), Table 8.7, Department for Business and Trade, July 2020

<sup>41</sup> [Business population estimates 2023](#), Department for Business and Trade, Oct 2023

<sup>42</sup> [Survey of employment tribunal applications 2018: Data Tables](#), Table 3.2, Department for Business and Trade, July 2020

<sup>43</sup> Based on DBT internal analysis based on ACAS research, and the 2018 Survey of Employment Tribunal applications revised to take account of the change in the distribution of claim jurisdictions received since the abolition of fees in August 2017.

ACAS conciliation and early conciliation processes, or through awards from the ET. These benefits are expected to be NPSV neutral as they are a transfer from the employer to the employee.

84. The impact of the proposed policy on the number of additional Employment Tribunal and ACAS cases is low, and the value of the settlements and the awards varies significantly. Because of the uncertainty in those two areas, it has not been attempted to attribute a direct monetary benefit from the settlements and awards.

### **Household wellbeing benefits**

85. Introducing bereavement leave for pregnancy loss may significantly enhance employment rights and improve employee wellbeing.
86. Evidence suggests that pregnancy loss specifically may lead to losses of productivity and income. Research indicates increased anxiety, depression, and stress for women who experience miscarriage<sup>44</sup>. By allowing employees the time to process their grief, the policy can contribute to employees' wellbeing. As mentioned earlier in this IA, by giving employees adequate time to process their grief and manage their personal matters, they are more likely to return to work, focused and productive, and less likely to engage in absenteeism and presenteeism, which can have positive implications for their wellbeing at work.<sup>45</sup> By allowing employees the time to grieve, the policy might also reduce instances of employees leaving their jobs following a period of grief which, as mentioned earlier in this IA, can occur following a period of grief.

### **Public Sector Equality Duty**

87. As a part of the Equality Act 2010, public bodies are expected to account for equality impacts. The Public Sector Equality Duty (PSED), created under the Act, considers the potential effects of intervention on individuals with 'protected' characteristics. Specifically, the PSED sets out to:
- a. Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act;
  - b. Advance equality of opportunity between people who share a protected characteristic and those who do not; and
  - c. Foster good relations between people who share a protected characteristic and those who do not.
88. The PSED covers 9 protected characteristics in total: age, race, gender, disability, religion or belief, sexual orientation, gender reassignment, pregnancy and maternity, marriage and civil partnership.
89. The policy is targeted at employees and is intended to be inclusive of and accessible to all impacted employees, regardless of their background or personal circumstances (e.g. race, age, religion, etc). Whilst it is likely to benefit employees of child-bearing in particular, it is not expected to have a negative effect on other groups.

### **Age**

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<sup>44</sup> Geller, Kerns, and Klier (2004). [Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions](#)

<sup>45</sup> [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

90. Bereavement Leave for pregnancy loss will apply to all employees, regardless of their age. The policy will likely benefit employee parents of childbearing age, and subject to final policy decisions, their partners.

### **Sex**

91. Bereavement Leave for pregnancy loss will apply to all employees who experience a miscarriage or pregnancy loss. The consultation will look at the issue of eligibility, including whether partners should also be covered. This consideration aims to ensure the entitlement does not unfairly or disproportionately impact one sex over the other and recognises that both parents may need time to grieve.

### **Race**

92. Certain ethnic groups are likely to have larger families which may increase their uptake of Bereavement Leave for pregnancy loss. For example, the share of families with three or more children varies from 14% in White British families to 41% in Pakistani families and 38% in Bangladeshi families<sup>46</sup>. This suggests that Pakistani and Bangladeshi families are generally larger than White British Families.<sup>47</sup> Therefore, employees from certain ethnic groups, such as Pakistani and Bangladeshi, may have higher uptake of Bereavement Leave for pregnancy loss.
93. Cultural beliefs and backgrounds can shape how grief following a pregnancy loss is perceived and managed. Some may view formal support or discussing pregnancy loss openly at work as unnecessary or stigmatised<sup>48</sup>, while others may see their work environment as an important outlet for support.
94. Socioeconomic factors can further exacerbate these challenges, with many ethnic minority families facing financial constraints or lacking awareness of available free services<sup>49</sup>. Systemic inequalities in healthcare may also contribute to the underrepresentation of ethnic minorities in bereavement and pregnancy loss services<sup>50</sup>.

### **Pregnancy and maternity**

95. Employees that experience pregnancy loss after 24 weeks gestation are entitled to up to two weeks of Parental Bereavement Leave, and if eligible - Parental Bereavement Pay.
96. The proposed extension to the bereavement leave entitlement to cover pregnancy loss before 24 weeks introduces a distinction in entitlements. For example, employees who experience a pregnancy loss at 23 weeks would fall under the new provision, which offers a minimum of one-week unpaid leave. This approach ensures alignment with the wider bereavement leave entitlement ensuring coherence with the broader framework.
97. Key policy details of new bereavement leave for pregnancy loss - including the length of leave, eligibility criteria, definition of and types of pregnancy loss, and window in which the leave can be

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<sup>46</sup> [Children's Commissioner \(2022\): Children's Commissioner for England launches preliminary findings of The Family Review at Policy Exchange](#)

<sup>47</sup> [Equitable Bereavement Care for All - Be Part Of Research campaign | NIHR](#)

<sup>48</sup> [Home - Cruse Bereavement Support](#)

<sup>49</sup> [Bereavement care for ethnic minority communities: A systematic review of access to, models of, outcomes from, and satisfaction with, service provision - PMC \(nih.gov\)](#)

<sup>50</sup> [Health and care – Race Equality Foundation](#)

taken - will be consulted on and defined in secondary legislation. This will ensure the broad range of scenarios are captured and considered.

### **Religion or belief**

98. The expression of grief and mourning varies greatly between different cultures and religions. As outlined by Grief Encounter<sup>51</sup> a charity which supports bereaved babies, children, and young people, there are several factors to consider when thinking about how cultural and religious beliefs may impact expressions of grief, including age, gender, behaviour and memorial. To design an effective and inclusive Bereavement Leave for pregnancy loss policy, it is crucial to consider how different cultures and religions perceive pregnancy loss and how customs and funeral rites impact the way in which different people grieve in the UK. Some cultures have specific burial or cremation rituals for the foetus, while others may not. Furthermore, religious and spiritual beliefs greatly influence how pregnancy loss is understood and coped with.
99. As a multicultural society, there are several ethnic groups in the UK, with the largest in England and Wales being Christian (46.2%), Islam (6.5%), Hindu (1.7%), Sikh (0.9%) and Jewish (0.5%)<sup>52</sup>. Under Islam, if the foetus is older than four months it is treated as a deceased person and therefore subject to Islamic funeral practices including washing the body and shrouding it in white cloth<sup>53</sup>. Jewish law has specific guidelines for pregnancy, including for older foetuses, holding a simple burial without the full mourning rituals. Hindu rituals for pregnancy loss may include prayers and rituals to ensure the soul's peaceful transition<sup>54</sup>. Additionally, many religions oppose medical terminations unless the mother's life is in danger, which could lead to differences in opinion on whether this would be classified as a pregnancy loss. These differences will be explored during consultation to ensure any impacts on different cultures and religions are understood and considered when designing the policy.
100. The bereavement leave for pregnancy loss entitlement in the Employment Rights Bill does not threaten the rights of people who subscribe to a religion or belief. They do further the rights and protections of those groups that believe there should be a right to grieve a pregnancy loss, by allowing employees protected time to grieve such without fearing repercussions from their employer.

### **Sexual Orientation and Gender Reassignment**

101. The bereavement leave for pregnancy loss entitlement in the Employment Rights Bill is likely to apply to all those become pregnant irrespective of their sexual orientation or gender assignment.

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<sup>51</sup> [Religion & culture in death - Grief Encounter](#)

<sup>52</sup> [Religion, England and Wales - Office for National Statistics \(ons.gov.uk\)](#)

<sup>53</sup> [Islam - Death, dying and grief | Child Bereavement UK](#)

<sup>54</sup> [Hindu Funeral Rites and Death Rituals | Funeral Partners](#)