

Options assessment

Title: Options Assessment for New Rights to Unpaid Bereavement leave including Pregnancy Loss

Type of measure: Secondary Legislation

Department or agency: Department for Business and Trade

IA number: DBT-092-25-CMRR

RPC reference number: RPC-DBT-25100-OA (1)

Contact for enquiries: ERDAnalysisEnquiries@businessandtrade.gov.uk

Date: 1 December 2025

1. Summary of proposal

1. The government is committed to supporting employees through the most difficult moments in life. Grief is an extremely personal issue that people deal with in different ways. Managing grief in the workplace can also be difficult for employers. Employees may need to take time off work, their performance may be affected, or they may be temporarily unable to perform their role.
2. The Employment Rights Bill introduced a new day-one right to unpaid bereavement leave for employees who experience the loss of a loved one, including pregnancy loss before 24 weeks. This change addresses a longstanding gap in statutory support and recognises that pregnancy loss can be experienced as a bereavement. The Bill sets out the statutory minimum requirements, including a minimum leave period of one week and a window of at least 56 days for the employee to take the leave. It also states that the entitlement must include protection against unfair treatment as a result of taking leave, protection of contractual rights while on leave, and protection against unfair dismissal.
3. Further details of the entitlement – including eligibility criteria, the total duration of leave, the maximum window of time in which the leave must be taken, and the types of pregnancy loss in scope - will be specified in secondary legislation, after consultation.
4. It is important to ensure the policy is shaped with the needs of employees and employers at the forefront, which is why the government is consulting on the details of this entitlement.
5. While the pregnancy loss entitlement is legislatively grouped under bereavement leave, this options assessment will, at times, consider them separately, to help us better understand the distinct experiences and needs associated with each entitlement and to ensure the resulting policy is appropriately tailored.

2. Strategic case for proposed regulation

The current position

6. Currently, only employees who lose a child have a statutory entitlement to time off from work for bereavement.
7. Parental Bereavement Leave and Pay is the relevant entitlement available to bereaved employees if they or their partner loses a child up to the age of 18 or have a stillbirth after 24 weeks of pregnancy, provided they meet certain eligibility criteria. This provides up to two weeks of paid leave that can be taken in one-week blocks, either consecutively or separately, within 56 weeks of the child's death.
8. In cases where a child is stillborn after 24 weeks of pregnancy, employed parents may also be entitled to statutory maternity, paternity and shared parental leave and pay, provided they meet certain eligibility criteria.
9. Employees are also entitled to reasonable time off work to deal with an emergency involving a dependant (also known as 'Time Off For Dependents'). A dependant includes, amongst others, a spouse, civil partner, child or a parent, or unrelated person who depends on the employee for care. This entitlement may include time off to manage urgent matters following the death of a dependant, such as making funeral arrangements, however, it does not cover extended leave or protected time off specifically for bereavement or to grieve. An employer must not treat their employee unfairly for taking time off or refuse reasonable time off in these circumstances.
10. Many employers act flexibly and sensitively to requests for time off from employees experiencing bereavement – for example through compassionate or special leave schemes. However, employer responses vary considerably, and not all bereaved employees are given this support. Bereavement and pregnancy loss can have a profound impact on employees, affecting their mental health, wellbeing, and ability to work. Some sources estimate that 1 in 10 employees¹ may be affected by bereavement of any type (i.e. any family member or friend) each year², highlighting the wide-reaching implications for both families and employers.

Problem under consideration and rationale for intervention

11. 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.³

¹ Widely reported (hypothetical) estimate based a study in Ireland in 2002

² [A Guide to Compassionate Bereavement Support](#), CIPD, 2025

³ [Abortion statistics for England and Wales 2022](#), gov.uk

12. Intense grief – whether due to the death of a loved one or pregnancy loss – can impair an employee’s ability to perform their job and increase the risk of related physical and psychological conditions. Many individuals find they are temporarily unable to work effectively or require time away from work to grieve with family members. Research shows that supportive workplaces can ease the grieving process and facilitate a more effective return to work⁴. Evidence from the Parental Bereavement Leave Impact Assessment⁵ suggests that employees who feel supported are more likely to return to work feeling valued, committed, and productive. These benefits are reasonably expected to extend to other forms of bereavement, including pregnancy loss.
13. Conversely, disregarding grief in the workplace can undermine organisational efficiency, morale, and reputation. Consultation with employer representatives has shown that providing time off to grieve can lead to better health and wellbeing outcomes for employees, as well as increased morale and engagement⁶.
14. In the absence of statutory entitlements, support for bereavement and pregnancy loss varies significantly across employers. Some employees may benefit from compassionate leave policies, while others may be unable to take annual leave or receive no formal support⁷. This inconsistency creates inequity and limits the societal benefits that could be achieved through a more standardised approach.
15. Statutory bereavement leave legislation sets out minimum employment rights that employers must provide. Without such entitlements, there are weak incentives for employers to act and introduce such leave, particularly given the associated costs and lack of legal obligation. Government intervention is therefore necessary to correct this ensure that ensure that all employees have access to protected time off to grieve.
16. To address this, the Government is introducing a statutory day one right to unpaid bereavement leave for all employees. This will include a day one right to protected time off work to grieve a pregnancy loss before 24 weeks, to be established as a framework power within the unpaid bereavement leave framework. This will be implemented through the Employment Rights Bill.
17. Further details for this entitlement - including eligibility, duration of leave (subject to a minimum of one week), and the types of pregnancy losses within scope - will be consulted on and set out in secondary legislation.
18. The Government intervenes in the labour market to extend individual employment rights for equity reasons; and in the case of this policy, to encourage employers to incorporate bereavement into their business models. A well-functioning labour market provides necessary rights and protections, to support the wellbeing of employees whilst also empowering business to operate competitively.

⁴ Geller, Kerns, and Klier (2004). Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions (LINK)

⁵ [Parental Bereavement \(Leave and Pay\) Impact Assessment](#), BEIS, 2018

⁶ [Parental Bereavement \(Leave and Pay\) Impact Assessment](#), BEIS 2018

⁷ Using a survey of 1,006 HR professionals and decision-makers, conducted by YouGov for the CIPD: [Three quarters of employers support extending paid bereavement leave to immediate family members](#), CIPD research finds, CIPD, Mar 2022

3. SMART objectives for intervention

19. The aim of this proposal is to:

- Give bereaved employees the statutory right to unpaid leave, providing protected time off work for them to grieve the loss of a loved one, including pregnancy loss before 24 weeks.
- Raise the standards expected from employers by ensuring that employees are given the space to grieve the loss of a loved one or a pregnancy. Employers can build on this legislation by going further and offering occupational pay.
- Improve job security and equality across employers by ensuring employees have appropriate protections against facing detriment because of necessary time off for bereavement, including pregnancy loss, and the right to return to work following bereavement leave.

20. The intended outcomes are:

- Employees have protected time away from work to grieve and be with other members of the family, including time to recover physically and emotionally from pregnancy loss.
- Employees can bring a claim to ACAS and the Employment Tribunal (ET) from day one if they have faced detriment by taking bereavement leave, including for pregnancy loss.
- Ensure all employers provide a minimum standard of bereavement leave, leading to benefits from supporting individuals. This includes reducing absenteeism and presenteeism and improving employee loyalty through enhanced workplace support.
- Encourage more employers to develop inclusive and compassionate bereavement policies that explicitly recognise pregnancy loss as a valid and significant form of bereavement.

4. Description of proposed intervention and explanation of the logical change process whereby this achieves SMART objectives

21. **Preferred option: introduce a statutory right to day one bereavement leave. The scope of relationships, duration of leave, and the window of time the leave can be taken will be decided upon after consultation. This Options Assessment will provide illustrative impacts of two possible scenarios for bereavement leave, and two possible scenarios for pregnancy loss leave.**

22. The preferred option is based on the existing framework for Parental Bereavement Leave and achieves the objectives by giving employees the statutory right to unpaid bereavement leave to grieve the loss of a loved one or pregnancy from day one of employment.

5. Summary of long-list and alternatives

23. **Option 0: Do nothing (business as usual) – maintain the current legislation without introducing a new statutory entitlement to bereavement leave.**

24. The 'Do nothing' option would be unlikely to meet the intended objective of the policy to ensure employees have appropriate protection to take time off to grieve a bereavement, and that these rights are enforced, enabling employees to bring a case to the ET if necessary.
25. **Option 1 (preferred option): Introduce a new statutory right to day one bereavement leave - including pregnancy loss - enacted through the Employment Rights Bill and define the details of the entitlement including the relationships and scenarios in scope and the length of leave that can be taken through secondary legislation, after consultation.**
26. The introduction of a new statutory entitlement to bereavement leave 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. Consideration has been given to non-regulatory options and the inclusion of exemptions for small and micro businesses.
27. The Make Work Pay manifesto commitment was for a leave entitlement only and therefore pay was not considered at this time. However, the implementation and effectiveness of this policy will be kept under review in the usual way, including monitoring whether and how the policy design affects take-up and the extent to which employers offer enhancements.
28. Bereavement leave in the Employment Rights Bill has been extended 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 an entitlement to 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.
29. To introduce a right to bereavement leave for all employees, the details of the entitlement will be set in regulations. A non-regulatory reform would be unlikely to meet the intended objective of the policy which is to ensure employees have appropriate protection to take time off to grieve a bereavement, and that these rights are enforced, enabling employees to bring a case to the ET if necessary.
30. 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 loved one or 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 more limited resources, the broader societal benefits of increased worker security and fairness in the labour market justify the policy's scope.
31. Nevertheless, it is recognised that Small and Medium Enterprises (SMEs) might be less able to withstand additional costs as a result of unplanned absences due to having less employees to cover the workload of others thus resulting in a loss of outputs. A full SaMBA assessment is found in the evidence base section of this OA.

6. Description of shortlisted policy options carried forward

32. **Option 1: Introduce a new statutory right to day one bereavement leave - including pregnancy loss - enacted through the Employment Rights Bill and define the detail of the entitlement including the relationships and scenarios in scope and the length of leave that can be taken through secondary legislation, following consultation.**
33. Details of the entitlement that will be consulted on and defined in secondary legislation include:
- a. **Eligibility:** This section asks questions about who should be eligible for bereavement leave, and under what circumstances. This includes specific questions on different types of pregnancy loss.
 - b. **When and How Bereavement Leave can be Taken:** This section explores practical aspects of taking bereavement leave, including for pregnancy loss. It asks questions about flexibility, timing, and the start and end dates of the entitlement period.
 - c. **Notice and Evidence Requirements:** This section asks questions about the procedural requirements for accessing bereavement leave, including what notice must be given and what evidence may be required. This section also includes a question on possible further policy steps the Department can take to support employers.
34. Illustrative analysis of costs to business resulting from variations in eligibility and when and how bereavement leave can be taken, listed in paragraph 34, can be found in the evidence section of this OA.

7. Regulatory scorecard for preferred option

This Options Assessment does not provide estimates of the Equivalent Annual Net Direct Costs to Business (EANDCB), the Equivalent Annual Net Direct Costs to Households (EANDCH), and the Net Present Social Value (NPSV) of the policy. Instead, illustrative impacts have been captured in this OA which rely on several uncertain assumptions about the population in scope and take-up. These cover different scenarios on eligibility and duration of leave, to be defined in secondary legislation following consultation. The exact costs and benefits will depend on the design of the final entitlement.

Part A: Overall and stakeholder impacts

The analysis presented below is illustrative of the costs and benefits of this policy change.

(1) Overall impacts on total welfare – categories	Overall impacts on total welfare – qualitative and quantitative assessment and monetised estimates	Directional rating
Description of overall expected impact	Impact on businesses is expected to be net negative and driven by the re-organisation costs from the additional population in scope of bereavement leave, and administration costs (including costs incurred from familiarisation of the policy). However, through a minimum standard of bereavement leave, it	Uncertain Based on all impacts (incl. non-monetised)

	is expected that businesses will benefit through reduced absenteeism and presenteeism; staff wellbeing; and increased staff retention and loyalty. The impact on households is expected to be net positive and driven by health and wellbeing benefits, arising from being able to grieve following bereavement without fear of reprisal and ability to enforce their rights. It is not clear if the benefits to households will outweigh the costs to business.	
Monetised impacts	This options assessment does not provide a Total £ NPSV for the policy. The aggregate costs and benefits of this policy will depend on the details of the entitlement, to be defined in secondary legislation, after consultation. Scenarios covering areas being consulted on – including eligibility and duration of leave - have been included for illustration: Bereavement leave not including pregnancy loss: - Scenario 1, based on one week available to immediate family members – Adult Children, Partners, Siblings, Parents. - Scenario 2, based on two weeks available to a broad definition of family – Adult Children, Partners, Siblings, Parents, Grandparents, Grandchildren, Step-parents, Step-siblings, Half-siblings. The above definition of 'immediate family' differs from the definition used in the eligibility section of the consultation document. The latter includes adopted, step and half relations which is not included in the modelling of Scenario 1. Bereavement leave for Pregnancy Loss: - Scenario 1, based on one week available to the direct parents of the unborn child. - Scenario 2, based on two weeks available to the direct parents of the unborn child. Illustrative business costs include one-off familiarisation costs for both scenarios, including bereavement leave for pregnancy loss of £73.8m. Illustrative annual ongoing costs to business have been calculated separately for bereavement leave for loved ones and bereavement leave for pregnancy loss. For bereavement leave for loved ones (not including pregnancy loss), these account to £22.0m and £67.4m in the case of Scenario 1 and 2 respectively. For bereavement leave for pregnancy loss, annual ongoing costs to business account to £18.4m and £27.6m for Scenario 1 and 2 respectively. Ongoing costs to business are reorganisation costs and administrative costs. This is covered further in the Section "Costs and benefits to business calculations". Total annual ongoing costs: Low estimate (both of Scenario 1): £40.4m High estimate (both of Scenario 2): £95.0m	Negative

	Business and Household costs from legal costs to employees making claims to the ET and ACAS are anticipated to be nil/negligible. This is covered more in paragraphs 88-101.	
Non-monetised impacts	Non monetised impacts include: 1) Wellbeing benefits to employees from being given the time off work to grieve a loss. 2) Benefits to employers through decreased employee absenteeism, presenteeism and increased loyalty and retention following an employee facing bereavement. 3) As well as being good for workers' health, wellbeing and job satisfaction, employment protections can improve productivity⁸, thereby benefiting businesses. Given that the eligibility of bereavement leave could be high (with illustrative estimates up to 2.7 million for bereavement leave including pregnancy loss), the unquantified benefits to employees are expected to be significant.	Positive
Any significant or adverse distributional impacts?	Smaller businesses may face disproportionate challenges due to their limited resources. The assumption is that all groups of employees will benefit, however, there may be distributional variation: 1) In absolute numbers those aged 35-49 may benefit more from the introduction of a bereavement leave as it is estimated that more people are employees in this age group than any other group (9.7 million)⁹. However, whether this age group faces the most bereavement is dependent on the family relationship that is in scope in the final policy design. 2) Employees from ethnic backgrounds where larger family sizes are more common may face bereavement more often and therefore could derive greater benefit from bereavement leave policies.	Uncertain

(2) Expected impacts on businesses – categories	Expected impacts on businesses – qualitative and quantitative assessment and monetised estimates	Directional rating
--	---	---------------------------

⁸ Oswald AJ and others. '[Happiness and Productivity](#)'. Journal of Labor Economics 2015: Volume 33(5), pages 789–822.

⁹ DBT analyst calculation off the 3 month average time period ending May-Jul 2024: '[A05 SA: Employment, unemployment and economic inactivity by age group \(seasonally adjusted\)](#)', ONS, Sept 2024 and '[EMP01 SA: Full-time, part-time and temporary workers \(seasonally adjusted\)](#)', ONS, Sept 2024

Description of overall business impact	There will be additional costs to employers to familiarise themselves with the introduction of new legislation. Some of these costs may be offset where businesses already have experience with occupational bereavement leave schemes. The policy is expected to lead to some additional re-organisation costs to business associated with short-notice employee absence. These are highly uncertain and have been included for illustrative purposes to provide a likely higher bound estimation. The policy is expected to lead to a negligible number of additional ACAS and ET cases. There may be indirect positive impacts to the employer associated with employees being able to take the necessary time off to grieve (through, among others, reduced absenteeism, presenteeism, and staff turnover.)	Negative
Monetised impacts	Illustrative business costs include one-off familiarisation costs for both scenarios, including bereavement leave for pregnancy loss, of £73.8m. Illustrative annual ongoing costs to business have been calculated separately for bereavement leave for loved ones and bereavement leave for pregnancy loss. For loved ones (not including pregnancy loss), these account to £22.0m and £67.4m in the case of Scenario 1 and 2 respectively. For bereavement leave for pregnancy loss, annual ongoing costs to business account to £18.4m and £27.6m for Scenario 1 and 2 respectively. Ongoing costs to business are reorganisation costs and administrative costs. This is covered further in the Section “Costs and benefits to business calculations”. Total annual ongoing costs: Low estimate (both of Scenario 1): £40.4m High estimate (both of Scenario 2): £95.0m	Negative
Non-monetised impacts	Non monetised impacts include: 1) Legal and administrative costs which may come as a result of additional ACAS and ET cases. These are expected to be nil/negligible. 2) Benefits to employers through decreased employee presenteeism and possibly loyalty and retention following an employee facing bereavement receiving the necessary time off to grieve. 3) As well as being good for workers’ health, wellbeing and job satisfaction, employment protections can improve productivity¹⁰, thereby benefiting businesses.	Positive

¹⁰ Oswald AJ and others. [‘Happiness and Productivity’](#). Journal of Labor Economics 2015: Volume 33(5), pages 789–822.

Any significant or adverse distributional impacts?	When employees do take bereavement leave, SMEs will be impacted from unplanned absences to a greater extent as they have limited resources and may have less capacity to re-allocate the work among existing staff compared to larger businesses.	Negative
---	---	-----------------

(3) Expected impacts on households – categories	Expected impacts on households – qualitative and quantitative assessment and monetised estimates	Directional rating
Description of overall household impact	The policy is expected to provide positive wellbeing impacts on employees who face a bereavement by providing the space to grieve the loss of a loved one. There will also be associated costs with ACAS and ET cases. These are expected to be negligible. When employees bring a claim to ACAS or the ET they potentially benefit from a settlement or tribunal award. As the leave is unpaid, households would incur the loss of income when they go on leave. However, given the leave is discretionary, we assume that the benefit to the employee that takes-up the leave entitlement must be equal to or exceed the costs incurred from the loss of wages. In a proportion of the cases, it is assumed that the benefit to households exceeds the loss of income, hence the expected impact on households is positive.	Positive
Monetised impacts	There are potential costs to employees making claims to the ET and ACAS and benefits to employees in the form of ACAS settlements and ET awards from when employees suffer a detriment after taking bereavement leave and need to enforce their rights. These are anticipated to be nil/negligible.	Neutral
Non-monetised impacts	Non-monetised impacts include wellbeing benefits to employees from being given the time off work to grieve the loss of a loved one. Given that the eligibility of bereavement leave could be high (with illustrative estimates of up to 2.7 million for bereavement leave including pregnancy loss) the unquantified benefits to employees are expected to be significant.	Positive
Any significant or adverse distributional impacts?	Individuals that are in lower income groups may be unwilling to take unpaid leave. Where individuals do take unpaid leave, we assume that the benefit outweighs the cost (lost income) of doing so.	Uncertain

Part B: Impacts on wider government priorities

Category	Description of impact	Directional rating
Business environment: Does the measure impact on the ease of doing business in the UK?	There is limited evidence to suggest that the policy will have significant impact on business investment. Increased burden on businesses might result in lower aggregate investment. However, employers might respond to the changes by improving their bereavement policies and procedures, and people management, which could result in additional investment. More evidence is needed on this.	Uncertain
International Considerations: Does the measure support international trade and investment?	From a legal standpoint, the policy does not impact international trade as it is compliant with international obligations and does not have any implications for trade partners. Foreign businesses operating in the UK with employees based in Great Britain will be required to provide the statutory minimum for bereavement leave. From an economic standpoint, most of the empirical evidence found no correlation between labour standards and comparative advantage and/or ability to attract foreign capital, with some evidence even suggesting that higher labour standards are associated with better export performance. As a result, we do not expect this policy to have any impact on international trade and investment.	Neutral
Natural capital and Decarbonisation: Does the measure support commitments to improve the environment and decarbonise?	The proposal is not expected to have any impact on the natural environment, energy usage and greenhouse gas emissions (either positively or negatively).	Neutral

8. Monitoring and evaluation of preferred option

1. The Government intends to undertake proportionate monitoring and evaluation of this measure. The date the new policy is implemented is set to be in 2027, as laid out in the Employment Rights Bill Implementation roadmap¹¹ A review of the policy would likely take place five years after implementation, when the policy has had time to be sufficiently established.

¹¹ [Implementing the Employment Rights Bill: roadmap](#), DBT, 2025

2. Ahead of secondary legislation, the Government will determine the nature of the post-implementation review to develop more detailed plans for data collection and evaluation. Any review or evaluation of this Bill measure would look to assess whether the anticipated outcomes as set out in the SMART objectives in Section 3 have been achieved, and the extent to which the Bill measure has led to any unintended consequences. This will help to develop our understanding of impact of the Bill measure. These plans will be developed alongside HMT Green Book / Magenta Book guidance.

Review objectives:

3. The objective of the review would be to assess the effectiveness of the policy in achieving the following:
 - a) Ensuring all employers provide a minimum standard of bereavement leave, supporting individuals with their mental health and wellbeing. This can lead to reduced absenteeism and presenteeism, and improved employee loyalty through enhanced workplace support
 - b) Ensuring employees have a clear understanding of their entitlement to bereavement leave from day one of employment.
 - c) Encouraging more employers to develop inclusive and compassionate bereavement policies that explicitly recognise pregnancy loss as a valid and significant form of bereavement.
 - d) Ensuring that employees can bring a claim to ACAS and the Employment Tribunal (ET) from day one if they have faced detriment by taking bereavement leave, including for pregnancy loss.

Monitoring information arrangements:

4. The extent to which employees are provided with protected time away from work to grieve and be with other members of the family, including time to recover physically and emotionally from pregnancy loss, can be measured via a survey of employees and parents, following a similar approach to the 2019 Parental Rights Survey¹² (published in 2023) and the Employee Rights Survey (publication forthcoming). Similarly, employer surveys can capture the extent to which these provisions are being utilised across businesses, the extent to which costs are in alignment with those estimated in this Options Assessment and those in the previous Impact Assessment on Bereavement Leave, as well as wider impacts of the provision. This will need to be undertaken after a sufficient period allowing for the policy changes to take effect.
5. Beyond information captured by quantitative surveys, further indicators of success will be captured through feedback from stakeholders (primarily representatives of employer and employee groups) on questions assessing satisfaction, awareness and level of understanding of the reforms, how changes have been communicated, whether the reforms have improved clarity and simplicity, and if employees have been able to take leave that was otherwise unavailable to them. We intend to gather intelligence from ACAS and the Employment Tribunal on the extent to which claims are brought forward for those that faced detriment by taking bereavement leave, including for pregnancy loss. Stakeholder feedback will also be collected on perceived changes in absenteeism and presenteeism and improved employee loyalty through enhanced workplace support.

¹² [Parental Rights Survey](#): Institute for Employment Studies, 2019. A representative survey involving more than 3,300 parents: and referenced here [SPL Evaluation](#)

6. The approach and methodology will be further developed for secondary legislation, taking proportionality into consideration. We will also consider opportunities to align our monitoring and evaluation work with the wider evaluation of the Employment Rights Bill - this will be subject to further consideration.

9. Minimising administrative and compliance costs for preferred option

7. Ways of mitigating the administrative burdens on businesses will be tested via consultation, including ensuring that businesses have access to guidance and advice to navigate the changes and processes.
8. Recognising that smaller businesses may have limited resources compared to larger businesses, the consultation will test whether specific provisions for smaller businesses are necessary.

Declaration

Department: Department for Business and Trade

Contact details for enquiries:

ERDAnalysisEnquiries@businessandtrade.gov.uk

Minister:

Kate Dearden MP, Minister for Employment Rights and Consumer Protection

I have read the Options Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.

Signed:



Date: 25 November 2025

Summary: Analysis and evidence

For Options Assessment, it is not a requirement to complete all the below, but please complete as much as you can where possible.

Price base year:

PV base year:

This table may be reformatted provided the side-by-side comparison of options is retained	1. Business as usual (baseline)	3. Preferred way forward (if not do-minimum)
Net present social value (with brief description, including ranges, of individual costs and benefits)	Used as baseline for the analysis	Not estimated. The aggregate costs and benefits of this policy will depend on the details of the entitlement, to be defined in secondary legislation, after consultation. Impact on businesses is expected to be net negative and mainly driven by the costs associated with reorganisation and familiarisation. The impact on households is expected to be net positive and driven by wellbeing benefits arising from those employees that take up bereavement leave following the loss of a loved one or pregnancy. Illustrative business costs include one-off familiarisation costs of £73.8m. Illustrative annual ongoing business costs are estimated to be between £40.4m (low estimate) and £95.0m (high estimate), depending on the details of the entitlement. This includes both bereavement leave for loved ones and bereavement leave for pregnancy loss.
Public sector financial costs (with brief description, including ranges)	Used as baseline for the analysis	Public sector costs may include annual ongoing costs associated with legal costs from employees making claims to an ET and ACAS against public sector employers. These are expected to be nil/negligible. Public sector employers will have to provide statutory bereavement leave and will incur costs. At the same, 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.
Significant un-quantified benefits and costs (description, with scale where possible)	Used as baseline for the analysis	1) Wellbeing benefits to employees from being given the time off work to grieve the loss of a loved one, 2) benefits to employers through decreasing employee presenteeism and possibly loyalty and retention following an employee facing bereavement.

Key risks (and risk costs, and optimism bias, where relevant)	Used as baseline for the analysis	Key risks are the limited evidence to inform the take-up rates and the family composition of Great Britain. These risks are addressed in this OA. There is also limited information on how businesses will respond to the introduction of bereavement leave.
Results of sensitivity analysis	Used as baseline for the analysis	Due to the large range of uncertainty in the take-up rate, the costs presented in this OA are illustrative.

Evidence base

Problem under consideration, with business as usual and rationale for intervention

1. Pre-pandemic, 1 in 10 employees experienced bereavement of any type (i.e. any family member or friend) at any one time.¹³ During the pandemic, an estimated three million¹⁴ people faced bereavement each year and nearly two million¹⁵ people in employment suffered intense grief per year. Intense grief impairs an employee's ability to work and puts individuals at risk of related physical and psychological conditions. Many bereaved individuals find they are temporarily unable to perform their job effectively or will need time away from work to grieve with other family members. More than half (56%) of employees would consider leaving their employer if treated badly following a bereavement. It is estimated that, of the nearly two million 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.¹⁶
2. 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.
3. 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 suggests that it likely improves an employee's experience as they return to work by helping them feeling more valued, increasing their commitment to the organisation, and making them more productive than they otherwise would have been. This assumption could also be reasonably applied to the death of other family members. Conversely, 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 moral and engagement of their employees.¹⁷

¹³ [A Guide to Compassionate Bereavement Support](#), CIPD, Feb 2021

¹⁴ [Introducing the UK Commission on Bereavement](#), The UK Commission on Bereavement, 2024

¹⁵ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

¹⁶ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

¹⁷ [Parental Bereavement Leave and Pay IA](#), Department for Business, Energy and Industrial Strategy, May 2018

4. 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.¹⁸ 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.¹⁹ In the modelling by Sue Ryder, the majority of the economic costs arises from presenteeism, rather than the time away from work.
5. 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.²⁰ 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.²¹ 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. The 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).
6. In the absence of a statutory entitlement to bereavement leave for non-parents, provisions vary quite considerably. In 2022, the CIPD²² surveyed 1,006 HR professionals and found that 75% would support an employee to take paid time off 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 Curie²³ which surveyed 400+ HR professionals and 1,000 employees who'd been bereaved in the previous 12 months, only 1 in 3 employers had a bereavement policy, with many underestimating the impact of bereavement on the workforce. In addition, the survey found that one in four employees surveyed could not access a bereavement policy and almost one-third weren't clear about how much time off they were entitled to. Over half (54%) worried that taking time off would affect their job security and 43% felt pressured to return to work before they were ready.
7. According to a survey and report by CIPD²⁴, 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.
8. The Government intervenes in the labour market to extend individual employment rights for equity and efficiency reasons. A well-functioning labour market provides necessary rights

¹⁸ [Grief in the workplace](#), Sue Ryder, 2019

¹⁹ [Grief in the workplace](#), Sue Ryder, 2019

²⁰ [Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions](#), Geller, Kerns, and Klier (2004) Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions

²¹ [The impact of adverse pregnancy events on monthly employee earnings and employment](#), ONS (2025)

²² Using a survey of 1,006 HR professionals and decision-makers, conducted by YouGov for the CIPD: [Three quarters of employers support extending paid bereavement leave to immediate family members, CIPD research finds](#), CIPD, Mar 2022

²³ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

²⁴ [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)

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

9. By introducing a day one right to statutory bereavement leave, including for pregnancy loss, employees who may not currently receive leave from their employer following the death of a loved one or loss of a pregnancy, have the choice to take time off to grieve. This benefits society as employees are 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. A provision of minimum standards for bereavement leave sets rights which employers must provide to their employees.

Policy objective

10. The aim of the proposal is to:

- Give bereaved employees the statutory right to unpaid leave, providing protected time off work for them to grieve the loss of a loved one, including the loss of a pregnancy before 24 weeks.
- Raise the standards expected from employers for ensuring that employees are given the space to grieve their loss. Employers can build on this legislation by going further and offering occupational pay.
- Improve job security and equality across employers, by ensuring employees have appropriate protections against facing detriment because of necessary time off for bereavement.

11. The intended outcomes are:

- Employees have protected time away from work to grieve and be with other members of the family, including time to recover physically and emotionally from pregnancy loss.
- Employees can bring a claim to ACAS and the Employment Tribunal (ET) from day one if they have faced detriment by taking bereavement leave, including for pregnancy loss.
- Ensure all employers provide a minimum standard of bereavement leave, leading to benefits from supporting individuals. This includes reducing absenteeism and presenteeism and improving employee loyalty through enhanced workplace support.
- Encourage more employers to develop inclusive and compassionate bereavement policies that explicitly recognise pregnancy loss as a valid and significant form of bereavement.

Description of options considered

12. The introduction of a new statutory entitlement to bereavement leave 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.
13. The Make Work Pay manifesto commitment was for a leave entitlement only and therefore pay was not considered at this time. However, the implementation and effectiveness of this policy will be kept under review in the usual way, including monitoring whether and how the policy design effects take-up and the extent to which employers offer enhancements.

14. As this is a manifesto commitment, a long list of policy options was not developed for this OA. However, consideration was given to non-regulatory options and the inclusion of small and micro businesses exemption.
15. As stated earlier in the options assessment, a non-regulatory reform would be unlikely to meet the intended objective of the policy to ensure employees have appropriate protections and enable businesses to develop their bereavement policy.
16. 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 – be that for the loss of a loved one or 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.
17. Estimated costs are highly uncertain and sensitive to several policy design decisions which are yet to be finalised. These include which relationships will be in scope of bereavement leave and the length of the leave entitlement.
18. The final approach will be set out in secondary legislation following consultation. For the purpose of this options assessment, illustrative examples for two policy options have been estimated for bereavement leave for loved ones, and two policy options have been estimated for pregnancy loss leave:

Bereavement leave for loved ones (not including pregnancy loss):

- a. Scenario 1, based on **one** week available to immediate family members – Adult Children, Partners, Siblings, Parents.
- b. Scenario 2, based on **two** weeks available to a broad definition of family – Adult Children, Partners, Siblings, Parents, Grandparents, Grandchildren, Step-parents, Step-siblings, Half-siblings.

Bereavement leave for pregnancy loss:

- 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.

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

Summary and preferred option with description of implementation plan

20. Preferred option: Introduce a new statutory right to day one bereavement leave that includes pregnancy loss before 24 weeks enacted through the Employment Rights Bill and define the detail of the entitlement in secondary legislation following consultation.
21. The detail of the entitlement will be defined through secondary legislation, following consultation of stakeholders. Details to be defined include the relationships and scenarios within scope, the duration of the leave and when the leave can be taken. It is proposed that this entitlement would cover the loss of a loved one, including the loss of a pregnancy before 24 weeks, and that the entitlement will extend to employees only.

22. The preferred option is based on the framework for Parental Bereavement Leave and achieves the objectives by:

- Giving employees the statutory right to unpaid bereavement leave to grieve the loss of loved one or the loss of a pregnancy from day one.
- Increasing the eligibility and take-up of bereavement leave, including for pregnancy loss, for all employees.
- Raising the standards expected from employers by ensuring that all employees are given the space to grieve. Employers can build on this legislation by going further and offering occupational pay.
- By ensuring employees have appropriate protections against facing detriment because of necessary time off for bereavement, the option improves job security and equality across employers.

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

23. The consultation covers various key aspects of the policy:

- a. How long the bereavement leave provision is.
- b. Eligibility for bereavement leave, including different types of pregnancy loss.
- c. When the leave can be taken.

24. This section will provide evidence on different options for a and b of the above-mentioned areas for consultation. When leave can be taken will be consulted on, however the costs to business for individuals taking leave after 3 months or 1 year have been assumed to be equal, and so calculations have not been done. There will however be a qualitative discussion on the benefits of allowing bereavement leave to be taken after different time periods.

25. For the purpose of this options assessment, two scenarios are outlined to calculate illustrative monetised costs for each of bereavement leave for loved ones, and bereavement leave for pregnancy loss:

Bereavement leave for loved ones (not including pregnancy loss):

- a. Scenario 1, based on **one** week available to immediate family members – Adult Children, Partners, Siblings, Parents²⁵.
- b. Scenario 2, based on **two** weeks available to a broad definition of family – Adult Children, Partners, Siblings, Parents, Grandparents, Grandchildren, Step-parents, Step-siblings, Half-siblings.

Bereavement leave for pregnancy loss:

- c. Scenario 1, based on one week available to the direct parents of the unborn child.
- d. Scenario 2, based on two weeks available to the direct parents of the unborn child.

26. Impact on businesses is expected to be net negative and mainly driven by the costs associated with reorganisation costs, familiarisation costs.

27. The impact on households is expected to be net positive and driven by wellbeing benefits arising from those employees that face a bereavement and take-up bereavement leave.

²⁵This definition of 'immediate family' differs from the definition used in the eligibility section of the consultation document. The latter includes adopted, step and half relations which is not included in the modelling of Scenario 1.

28. There may be wider economic impacts (both positive and negative). Overall, we expect the impact will be positive. Although unmonetised, individuals who choose to take unpaid bereavement leave 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 to individuals/households that are not limited to the employee taking leave (for example, benefits resulting from supporting other bereaved family members and helping them to return to work).

Costs and benefits to business calculations

29. 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.
30. 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, including for pregnancy loss. The costs and benefits to business calculations are summarised in Tables 1, 2, 3 and 4 below. Costs from additional ET and ACAS cases are not included as they are expected to be negligible.
31. This section will be structured as follows:
- Firstly, familiarisation costs for the policy, including bereavement leave for pregnancy loss, will be calculated.
 - Secondly, the reorganisation costs for bereavement leave, excluding pregnancy loss, and bereavement leave for pregnancy loss will be calculated separately.
 - Thirdly, ongoing administration costs for bereavement leave for loved ones, and bereavement leave for pregnancy loss will be calculated separately.

Illustrative estimates of monetised costs to businesses:

Figures may not sum due to rounding

Bereavement leave for loved ones (not including pregnancy loss):

- Scenario 1, based on **one** week available to immediate family members – Adult Children, Partners, Siblings, Parents.
- Scenario 2, based on **two** weeks available to a broad definition of family – Adult Children, Partners, Siblings, Parents, Grandparents, Grandchildren, Step-parents, Step-siblings, Half-siblings.

Bereavement leave for pregnancy loss:

- Scenario 1, based on one week available to the direct parents of the unborn child.
- Scenario 2, based on two weeks available to the direct parents of the unborn child.

Table 1: Familiarisation costs

	Scenario 1	Scenario 2
Familiarisation Costs	£73.8m	£73.8m

Table 2: Bereavement leave for loved ones (not including pregnancy loss), illustrative estimates of monetised costs to businesses

	Scenario 1	Scenario 2
Annual Costs		
Reorganisation Costs	£21.5m	£66.3m
Administration Costs	£0.5m	£1.1m
Total Annual Costs	£22.0m	£67.4m

Table 3: Bereavement leave for pregnancy loss, illustrative estimates of monetised costs to businesses

	Scenario 1	Scenario 2
Annual Costs		
Reorganisation Costs	£18.2m	£27.3m
Administration Costs	£0.2m	£0.3m
Total Annual Costs	£18.4m	£27.6m

Table 4: Total illustrative costs for bereavement leave including pregnancy loss

	Both of scenario 1	Both of scenario 2
One-off Costs		
Familiarisation Costs	£73.8m	£73.8m
Annual Costs		
Reorganisation Costs	£39.7m	£93.6m
Administration Costs	£0.7m	£1.4m
Total Annual Costs	£40.4m	£95.0m

Familiarisation Costs

32. 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).

33. It is important to note that this legislation is intended to share many of the features of the existing parental bereavement leave policy, which could reduce some of the familiarisation time. In addition, some businesses may already have bereavement leave policy in place, which could also reduce familiarisation time. This is supported by evidence gathered during the previous consultation for the Parental Bereavement Leave and Pay IA²⁶. As a result, **familiarisation time has been assumed to be 1.5 hours**. An additional thirty minutes has been added to the time assumed in the previous bereavement leave IA to account for the inclusion of pregnancy loss leave as part of the policy. 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.

34. There are approximately. **1,454,702 employers in scope**.²⁷ We assume that the number of employers is the same as in 2024 from the DBT Business population estimates for the UK (excluding Northern Irish businesses and businesses with zero employees.)²⁸

²⁶ [Parental Bereavement Leave and Pay IA](#), Department for Business, Energy and Industrial Strategy, May 2018

²⁷ [Business population estimates 2024](#), Department for Business and Trade, August 2024

²⁸ To remove businesses with zero employees, we have used the ratio of businesses with zero employees in the private sector and applied it to the whole economy. Private sector businesses make up the vast majority of the business population, so aggregate results are not strongly affected by this.

35. **Labour cost** of those familiarising themselves with the policy is estimated to be **£33.81**. 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).²⁹ The wage is then multiplied by the UK non-wage labour costs as a percentage of wages (21.6%),³⁰ which gives a rate of £33.81 per hour.

36. As a result, we have estimated **total familiarisation costs** to be **£73.8m**.

Table 5: Familiarisation costs for business

Number of firms	Assumed Time (hrs)	Wage and non-wage cost (per hour)	Total Costs
1,454,702	1.5	£33.81	£73.8m

Reorganisation Costs for Business

37. A detailed methodology for calculating reorganisation costs for business resulting from bereavement leave for loved ones (not including pregnancy loss), and reorganisation costs resulting from Pregnancy Loss Leave can be found in Annexes A and B of this document.
38. Re-organisation costs are those incurred by businesses due to employees in their organisation taking bereavement leave. 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.
39. 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 and more recently Neonatal Care Leave and Pay).³¹
40. To estimate the cost of reorganisation, we make use of the most recent absence cost estimates from a survey on absence and workplace health published by the Confederation of British Industry (CBI).³² 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, including 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.

²⁹ [Annual Survey of Hours and Earnings \(ASHE\)](#), ONS, October 2024

³⁰ DBT analyst calculations using data from ONS, June 2025: Table D – Income, <https://www.ons.gov.uk/economy/grossdomesticproductgdp/datasets/uksecondestimateofgdpdatatables>

³¹ [Parental Bereavement Leave and Pay IA](#), Department for Business, Energy and Industrial Strategy, May 2018 and [Neonatal Care Leave and Pay IA](#), Department for Business, Energy and Industrial Strategy, Feb 2022

³² [Time for employers to place workplace health and wellbeing front of mind](#) - CBI/Bupa/HCA Healthcare, CBI Sep 2018

41. The 2017 UK non-wage labour costs are 20.8%³³ of wage costs. Including non-wage costs, we uplift the wage costs³⁴ from 2017 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).
42. In order to convert these results to 2024 prices we multiply median weekly earnings retrieved from ASHE data³⁵ by the non-wage uplift for 2024 (21.6%)³⁶. We then multiply that by the percentage found above. This results in weekly reorganisation costs per employee of £232.45.
43. The CBI figure refers to both unplanned and planned absences, while the leave considered by this policy proposal covers 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 lower absence costs than those actually incurred if, as assumed, most cases of bereavement leave will involve little notice. Furthermore, we assume that the reorganisation cost per week is a fixed percentage of the total labour costs.
44. Finally, we recognise that there may be variation in absence costs across businesses. This is not modelled in this OA for simplicity. We would expect some businesses to have reorganisation costs above the estimated average of 32% of total labour costs, (calculated above) while some businesses might face costs significantly below.

Bereavement leave for loved ones (not including pregnancy loss):

Table 6: Population in scope: estimated number of employees that are eligible and take-up bereavement leave

	<i>Scenario 1 (Narrow definition of immediate family and max of 1 week)</i>	<i>Scenario 2 (Broader definition of immediate family and max of 2 weeks)</i>
<i>Estimated total no. of immediate family members bereaved who are employees</i>	924,000	1,901,000
<i>Take-up rate for 1 week of leave</i>	10%	10%
<i>Estimated total no. of immediate family members bereaved who take-up bereavement leave (1 week)</i>	92,000	190,000
<i>Take-up rate for those that also take the second week</i>	5%	5%
<i>Estimated total no. of immediate family members bereaved who also take-up bereavement leave (2 weeks)</i>	N/a	95,000
<i>Total number of weeks of bereavement leave taken.</i>	92,000	285,000

³³ [UK National Accounts, The Blue Book: 2017](#), ONS, Oct 2017

³⁴ [Employee earnings in the UK](#), ONS, October 2023

³⁵ [Employee earnings in the UK](#), ONS, October 2023

³⁶ 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 2024 prices = Median weekly earning (2024) × non-wage uplift = £598 × 1.216 = £727.32

2024 Reorganisation Costs = Total labour costs (2024) × 32.0% labour cost = £232.45

Total Annual Reorganisation Costs

= Total number of weeks of Bereavement Leave taken

× Weekly reorganisation costs

45. The costs for the two illustrative options are provided in Table 6 by applying the total number of weeks of bereavement leave take-up 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 Bereavement Leave taken (Scenario 1)

** Weekly reorganisation costs*

*Illustrative Annual Reorganisation Costs (Scenario 1) = 92,000 * £232.45*

Illustrative Annual Reorganisation Costs (Scenario 1) = £21.5 million

Table 7: Annual illustrative costs from re-organisation for bereavement leave for loved ones, not including pregnancy loss (Rounded to the nearest 100,000s): Illustrative Annual Reorganisation

	Illustrative Annual Reorganisation Costs
Scenario 1 one week available to immediate family members - Children, Partners, Siblings, Parents.	£21.5m
Scenario 2 two weeks available to a broad definition of family - Children, Partners, Siblings, Parents, Grandparents, Grandchildren, Step-parents, Step-siblings, Half-siblings	£66.3m³⁷

³⁷ Based on the population taking 1 week + the population that go on to take a second week.

Cost of changing the eligibility to bereavement leave

46. We can keep the family composition constant and examine how adding or taking away relationships impacts the costs of the policy. This gives the following figures in Table 1, which shows that significant cost changes would only happen from changing the assumptions on the number of:

- 1) children taking leave from the death of loved ones and
- 2) grandchildren taking leave from the death of loved ones.

Table 8: Change in estimated reorganisation costs from adding or taking away a relationship to the policy scope (£m)

	Children	Partner s	Sibling s	Parent s	Grandpa rents	Grandchi ldren	Step- parents	Step- siblings
Scen ario 1 (1 week)	9.2	1.4	1.4	0.1	-	-	-	-
Scen ario 2 (2 week s)	13.8	2.1	2.1	0.2	0.0	8.4	0.2	2.1

Note: These are based on unitary figures (e.g. 1 stepparent, 1 step sibling), whereas the family proposed typical family structure has been adapted to include 0.18 stepparents and 0.18 step siblings.

Explanation of Table 8

$$\text{Cost} = D \times B \times E \times T \times W \times C$$

Where:

D = Number of deaths in the age band

B = Average number of bereaved employees per death

E = Proportion of bereaved who are employed

T = Take-up rate of bereavement leave

W = Number of weeks of leave taken

C = Cost per week of employee absence

Example. A person of 75 years of age passes away.

The bereaved family members may include children, partners, siblings, parents, grandchildren. Of these people, the most likely to be employees are the children and grandchildren, as opposed to a partner or parent who are more likely to be retired. Therefore, the estimated reorganisation costs to businesses are higher for children and grandchildren than older relatives.

Bereavement leave for pregnancy loss:

Table 9: Approximate population in scope: estimated number of employees that are eligible and take-up bereavement leave for pregnancy loss³⁸

	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%	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%	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

Figure 3: 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 2024 prices = Median weekly earning (2024) × non-wage uplift = £598 × 1.216 = £727.32

2024 Reorganisation Costs = Total labour costs (2024) × 32.0% labour cost = £232.45

Total reorganisation costs

***= Population that take up Bereavement Leave
× Weekly reorganisation costs***

47. The costs for the two illustrative options are provided in Table 9 by applying the total number of weeks of bereavement leave for pregnancy loss take-up to the Weekly reorganisation costs in Figure 3. For example, the Illustrative Annual Reorganisation Costs are given for Scenario 1 in Figure 4.

³⁸ Note that figures may not add due to rounding

Figure 4: Methodology to calculate illustrative annual reorganisation costs for scenario 1

<i>Illustrative Annual Reorganisation Costs (Scenario 1)</i>
<i>= Total number of estimated weeks of pregnancy loss leave taken (Scenario 1)</i>
<i>* Weekly reorganstion costs</i>
<i>Illustrative annual reorganisation costs (Scenario 1) = 78,000 * £232.45</i>
<i>Illustrative annual reorganisation costs (Scenario 1) = £18.2 million</i>

Table 10: Annual illustrative costs from re-organisation

	Illustrative Annual Costs from Reorganisation
<i>Scenario 1: One</i> week of leave available	£18.2m
<i>Scenario 2: Two</i> weeks of leave available	£27.3m

Ongoing Administration Costs

48. Ongoing administration costs refer to the cost of administering (i.e. receiving, responding and recording) bereavement leave requests. As bereavement leave - including from 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, which may be done automatically by payroll systems. However, the time required to organise this is assumed to be small because:
- The majority of businesses should already have HR systems to receive, record and account for periods of unpaid leave.
 - 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.
 - As some businesses already offer some form of paid bereavement leave employers are already recording bereavement related absence.
49. As such the time spent on ongoing administration costs is assumed at 10 mins per request from the employee taking up bereavement leave. As these costs are based off the uncertain take-up rates the following costs are only for illustrative purposes.
50. The **population that take-up bereavement leave** (not including pregnancy loss) is given in Table 5, with the **Labour cost** (as in paragraph 64) estimated to be **£33.81**. The costs for the two illustrative scenarios are provided in Table 10
51. The **population that take up bereavement leave for pregnancy loss** is given in Table 8, with the Labour cost (calculated in the familiarisation costs) estimated to be **£33.81**. The costs for the two illustrative scenarios are provided in Table 11.

Table 11: Annual illustrative costs from ongoing administration, bereavement leave for loved ones, not including pregnancy loss (Rounded to the nearest 100,000s):

	Illustrative Annual Costs from Ongoing Administration
<i>Scenario 1</i> one week available to immediate family members - Children, Partners, Siblings, Parents.	£0.5m
<i>Scenario 2</i> two weeks available to a broad definition of family - Children, Partners, Siblings, Parents, Grandparents, Grandchildren, Step-parents, Step-siblings, Half-siblings	£1.1m ³⁹

Table 12: Annual illustrative Costs from administration costs, bereavement leave for pregnancy loss (Rounded to the nearest 100,000s):

	Illustrative Annual Costs from ongoing administration costs
<i>Scenario 1</i> One week of leave available to the direct parents of the unborn child.	£0.2m
<i>Scenario 2</i> Two weeks of leave available to the direct parents of the unborn child.	£0.3m

Table 13: Total annual illustrative Costs from ongoing administration, bereavement leave including pregnancy loss

	Illustrative Annual Costs from ongoing administration costs
<i>Both of Scenario 1</i>	£0.7m
<i>Both of Scenario 2</i>	£1.4m

Additional Employment Tribunal and ACAS cases

52. We are unable to infer causality between the introduction of new legislation and changes in the number of Employment Tribunal (ET) claims. There are numerous factors other than implementing a statutory requirement for bereavement leave that would impact the number of ET cases. The analysis presented here is meant to illustrate the potential impact of the policy.

53. There is 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.

³⁹ Based on the population taking 1 week + the population that go on to take a second week.

54. However, calculating 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.

55. Estimated jurisdictional case per employee is estimated at 0.12%. This is based on Ministry of Justice (MoJ) data on the total number of ET cases for 22/23⁴⁰ (32,996) and dividing it by the estimated employee population for 22/23 from the APS (28 million). This is however based on all jurisdictions rather than a specific jurisdiction of suffering a detriment / unfair dismissal because of bereavement leave.

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

56. The claims per employee are then applied to the population that have taken up the bereavement leave for loved ones, and to the population that have taken bereavement leave for pregnancy loss for at least one week. These are given by the scope of populations for the two options in Tables 5 and 8 above. Table 13 below provides an illustrative estimate of the potential number of additional ET and ACAS cases related to bereavement leave for loved ones (not including pregnancy loss).

57. ACAS data indicates that 68%⁴¹ of early conciliation notifications did not progress to ET between October to December 2023.^{42;43} The number of cases ACAS is estimated to receive in respect to bereavement leave can be calculated by uprating the number of cases that go to ET (see Table 13 below) by the respective proportion (1/(1-68%)). This results in an uprating factor of 3.125.

Table 14: Illustrative (upper-bound) estimations of additional ET cases following an introduction of bereavement leave for loved ones (rounded to the nearest 100 cases)

	Scenario 1	Scenario 2
<i>Estimated total no. of immediate family members bereaved who take-up bereavement leave not incl. pregnancy loss (1 week)</i>	92,000	190,000
ET cases per employee	0.12%	0.12%
Upper Bound estimate of additional ET cases	100	200
Uprating factor to calculate the number of ACAS cases	3.125	3.125

⁴⁰ [Tribunals statistics quarterly: July to September 2023](#), MOJ, Dec 2023

⁴¹ [Early conciliation and employment tribunal data for England, Scotland, and Wales: January to March 2024](#), ACAS, June 2024

⁴² October to December represent the most recent data available for the number of cases that did not progress to ET.

⁴³ The average for the year was not taken as it would have required making assumptions and back-working calculations by ACAS, however, the rates of the outcomes being 'did not progress to ET' are fairly constant. For July to September 2023 and April to June 2023, the rates were 69% and 66% respectively.

Upper bound estimate of additional ACAS cases	300	600
---	-----	-----

58. There is uncertainty in estimating the number of cases that will arise from suffering a detriment / unfair dismissal because of bereavement leave including pregnancy loss as there is no specific evidence for this jurisdiction yet.

59. His Majesty's Court and Tribunal Service (HMCTS) data from 2014/15 to 2022/23⁴⁴ illustrates that there are 50 cases on average per year in relation to the "Suffer a detriment and/or dismissal due to requesting or taking leave for family and domestic reasons including maternity, paternity, adoption, parental bereavement, ante-natal care or carers leave or time off to assist a dependant." jurisdiction which covers the a broad population of parents taking family leave (e.g. 8.9m parents are eligible for Parental Leave). This is much higher population than the estimated population eligible to bereavement leave (not incl. pregnancy loss) (in the range of 924,000 to 1,901,000).

60. Given these small ET case numbers seen for a much wider population in Parental Leave than for bereavement leave, this method supports the view that the introduction of bereavement leave, including leave for pregnancy loss before 24 weeks, is highly unlikely to lead to any significant increase in the number of ET Cases.

61. As a result of the evidence on Parental Leave and uncertainty in using figures based on all jurisdictions rather than specific jurisdiction associated with bereavement leave, the illustrative estimated number of additional ET and ACAS cases demonstrated in Table 12 are assumed to be an overestimation. As a result, the Legal and Administrative costs of additional cases to the ET and ACAS are assumed to be negligible and are therefore not monetised within this impact assessment.

62. Specifically for bereavement leave for pregnancy loss, 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 ($78,000 \times 0.12\%$).

Table 15: Illustrative (upper-bound) estimations of additional ET cases following an introduction of bereavement leave for pregnancy loss (rounded to the nearest 100 cases)

	Scenario 1	Scenario 2
<i>Estimated total no. of immediate family members bereaved who take-up bereavement leave for pregnancy loss (1 week)</i>	78,000	78,000
ET cases per employee	0.12%	0.12%
Upper Bound estimate of additional ET cases	100	100
Uprating factor to calculate the number of ACAS cases	3.125	3.125
Upper bound estimate of additional ACAS cases	300	300

⁴⁴ Available on request from HMCTS_Analysis_and@justice.gov.uk

Costs from ACAS conciliation and Employment Tribunal awards

63. 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 are NPSV neutral as they are a transfer from the employer to the employee, however they represent a cost to the employer.
64. 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.
65. 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

66. Introducing bereavement leave will help to address presenteeism and unplanned absenteeism caused by bereavement, as employees will have a designated time to cope with their loss, leading to fewer disruptions in the workplace.⁴⁵ Bereavement-related absenteeism and presenteeism, where employees are at work but not fully functioning, can have a negative impact on employers' revenue.
67. In addition, by providing adequate bereavement leave, 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 bereavement⁴⁶. 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.⁴⁷ 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.
68. According to a report by Marie Curie⁴⁸ only 1 in 3 employers had a bereavement policy, with many underestimating the impact of bereavement on the workforce. The same survey also found that a third of employers would welcome guidance on how they can better support bereaved staff.

Impact on small and micro businesses

69. The proposed policy 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 to grieve for bereavement, 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.

⁴⁵ [Grief in the workplace](#), Sue Ryder, 2019

⁴⁶ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

⁴⁷ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

⁴⁸ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

70. 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. Actions could be taken to support SMEs, including consultation which explores small business concerns and specific guidance to support small and micro businesses.

71. Using business population statistics,⁴⁹ we estimate that around 96% of businesses affected are small and micro business and these businesses account for 28% of employees.

Table 16: A breakdown of firm size

Firm size (number of employees)	Number of firms (Great Britain only)	Number of employees (UK wide)
1 ^(a)	119,812	127,000
2-4	775,605	2,058,000
5-9	276,640	1,855,000
10-19	147,450	2,043,000
20-49	81,970	2,540,000
50-99	27,655	1,963,000
100-199	11,820	1,698,000
200-249	2,670	607,000
250-499	5,290	1,872,000
500+	5,790	15,861,000
Total	1,454,702	30,624,000
Total in small and microbusinesses	1,401,477	8,623,000
Share in small and micro-businesses	96%	28%

Costs to Businesses from Familiarisation costs

72. Larger businesses are expected to have a higher probability of experiencing an employee taking bereavement leave simply 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 50 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

73. While we recognise that there may be variation in increased absence costs from the introduction of bereavement leave across businesses, we do not model the impact due to uncertainty about the take-up rates across business sizes.

74. When employees do take bereavement leave, SMEs will be impacted from unplanned absences to a greater extent as they have limited resources compared to larger businesses.

⁴⁹ [Business Population Estimates 2024](#), Department for Business and Trade, Oct 2024

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

75. 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.
76. As it stands, small and micro businesses are slightly overrepresented in cases covering all jurisdictions at 34%⁵⁰ of employment tribunal cases compared to a share of total employees in SMEs of 28%.⁵¹ As such, the cost of employment tribunals to small and micro businesses is expected to be disproportionate following the proposed policy. Furthermore, it is recognised that SMEs might be less able to withstand additional costs as a result of employment tribunal fees.

Employment Tribunal Experience

77. 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 employees, 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 claims⁵².

Costs and benefits to households' calculations

Costs of taking up the bereavement leave

78. The bereavement leave entitlement for the loss of a loved one or pregnancy loss is unpaid. Therefore, employees will experience a loss of the income during the period that they take-up the leave. However, because take-up of the leave entitlement is optional, it is assumed that, for those who take it, the benefits to households are greater than the loss of the income.

Costs to households from ET cases

79. While additional ACAS and the ET cases are associated with the legal costs and time of making a case, the employee may receive a monetary benefit through settlement from ACAS conciliation and early conciliation processes or through awards from the ET.

⁵⁰ [Survey of employment tribunal applications 2018: Data Tables](#), Table 8.7, Department for Business and Trade, July 2020

⁵¹ [Business Population Estimates 2024](#), Department for Business and Trade, Oct 2024

⁵² [Survey of employment tribunal applications 2018: Data Tables](#), Table 3.2, Department for Business and Trade, July 2020

80. The impact of the proposed policy on the number of additional ET 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 cost to the additional cases and benefit from the settlements and awards. This is consistent with the earlier paragraphs 88-101. However, it is assumed that claimants would only bring a case to ACAS or the ET when the expected benefit is greater than the expected cost.

Benefits from conciliation settlements and employment tribunal awards

81. While the process of ACAS and the Employment tribunal is associated with legal costs and time making a case, the employee may receive a monetary benefit through settlement, either from 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.
82. 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

83. Introducing bereavement leave for pregnancy loss may significantly enhance employment rights and improve employee wellbeing.
84. 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 miscarriage⁵³. By allowing employees the time to process their grief, the policy can contribute to employees' wellbeing. As mentioned earlier in this OA, 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.⁵⁴ 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 IOAA, can occur following a period of grief.

Public Sector Equality Duty

85. 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:
- i. Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act;
 - ii. Advance equality of opportunity between people who share a protected characteristic and those who do not; and
 - iii. Foster good relations between people who share a protected characteristic and those who do not.

⁵³ Geller, Kerns, and Klier (2004). [Anxiety following miscarriage and the subsequent pregnancy: a review of the literature and future directions](#)

⁵⁴ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

86. 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.
87. 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 age in particular, it is not expected to have a negative effect on other groups.

Age

88. In absolute terms, it is estimated that more people are employees in the 35-49 age group than any other age group (9.7 million).⁵⁵ As such, more people in this age group would benefit from this policy than others. However, whether this age group faces the most bereavement is dependent on the family relationship that is in scope for the policy.
89. 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

90. Bereavement leave will apply to all employees who experience a bereavement or pregnancy loss. The consultation will look at the issue of eligibility, including whether partners should also be covered in the case of a pregnancy loss. 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

91. Certain ethnic groups are likely to have larger families which may increase their uptake of bereavement leave. 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. This suggests that Pakistani and Bangladeshi families are generally larger than White British families.⁵⁶ Therefore, employees from certain ethnic groups, such as Pakistani and Bangladeshi, may have higher uptake of bereavement leave.
92. 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 stigmatised⁵⁷, while others may see their work environment as an important outlet for support.
93. Socioeconomic factors can further exacerbate these challenges, with many ethnic minority families facing financial constraints or lacking awareness of available free services⁵⁸.

⁵⁵ DBT analyst calculation off the 3 month average time period ending May-Jul 2024: '[A05 SA: Employment, unemployment and economic inactivity by age group \(seasonally adjusted\)](#)', ONS, Sept 2024 and '[EMP01 SA: Full-time, part-time and temporary workers \(seasonally adjusted\)](#)', ONS, Sept 2024

⁵⁶ [Equitable Bereavement Care for All - Be Part Of Research campaign | NIHR](#)

⁵⁷ [Home - Cruse Bereavement Support](#)

⁵⁸ [Bereavement care for ethnic minority communities: A systematic review of access to, models of, outcomes from, and satisfaction with, service provision - PMC \(nih.gov\)](#)

Systemic inequalities in healthcare may also contribute to the underrepresentation of ethnic minorities in bereavement and pregnancy loss services⁵⁹.

Religion or belief

94. The expression of grief and mourning varies greatly between different cultures and religions. As outlined by Grief Encounter⁶⁰ 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 practices. To design an effective and inclusive bereavement leave policy, it is crucial to consider how different cultures and religions perceive 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 pregnancy loss, while others may not. Furthermore, religious and spiritual beliefs greatly influence how bereavement is understood and coped with.
95. As a multicultural society, there are several religious 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%)⁶¹. In Islamic tradition, if a foetus dies after four months it is treated as a deceased person and is therefore subject to Islamic funeral practices, including washing the body and shrouding it in white cloth⁶². Jewish law has specific guidelines for pregnancy loss, 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 transition⁶³. 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.
96. The bereavement leave entitlement in the Employment Rights Bill does not threaten the rights of people with a religion or belief. Instead, it strengthens the rights and protections of those who believe there should be a right to grieve a pregnancy loss, by allowing employees protected time to grieve without fearing repercussions from their employer.

Sexual Orientation and Gender Reassignment

97. 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.

Income

98. Lower paid workers face challenges taking unpaid leave because they are less able to absorb the losses caused by unpaid leave and the financial burden from losing a close loved one.⁶⁴ A survey by Marie Curie found 49% of employees reported that they couldn't afford to stay off work and had to return to work before they were ready.⁶⁵ Lower paid workers are

⁵⁹ [Health and care – Race Equality Foundation](#)

⁶⁰ [Religion & culture in death - Grief Encounter](#)

⁶¹ [Religion, England and Wales - Office for National Statistics \(ons.gov.uk\)](#)

⁶² [Islam - Death, dying and grief | Child Bereavement UK](#)

⁶³ [Hindu Funeral Rites and Death Rituals | Funeral Partners](#)

⁶⁴ [Grief in the workplace](#), Sue Ryder, 2019

⁶⁵ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

more likely to have complicated or persistent grief because of difficulty accessing appropriate services, information and time off from work. Additionally, lower paid workers are also at higher risk of being dismissed from work for taking time off or for presenteeism.^{66;67}

99. While we recognise the financial difficulty for those on lower pay to take-up the leave, the new statutory minimum provides more choice and protections for low paid employees, and they may also receive additional pay and support from their employer beyond the statutory minimum. More evidence is required on the take-up of the leave entitlement and the current bereavement leave provision for lower income groups to consider fully the disproportionate impacts.

Business environment

100. There is limited evidence to suggest that the policy will have significant impact on business investment. Increased burden on businesses might result on lower aggregate investment. However, more evidence is needed on this.
101. We do not expect the market share for products and services provided by either the private or public sector to be affected by this policy as the policy will apply to all employers.

Trade implications

102. As set out in the Better Regulation Framework guidance, all Impact Assessments must consider whether the policy measures are likely to impact on international trade and investment.
103. From a legal standpoint, the policy does not impact international trade as it is compliant with international obligations and does not have any implications for trade partners or foreign businesses operating in the UK.
104. From an economic standpoint, the impact from bereavement leave is on total labour costs and therefore comparative advantage will be small.
105. Furthermore, the preferred option will not introduce requirements on foreign-owned companies that go above and beyond those which are UK-owned.

Environment: Natural capital impact and decarbonisation

106. We expect that there is no or negligible impact on the environment, natural capital, and decarbonisation because of bereavement leave. The regulation does not directly relate to environmental or decarbonisation goals.

Other wider impacts

Public Sector Impacts

107. The policy is expected to impact the public sector via additional ET and ACAS cases. The costs of the ET and ACAS cases that Public Sector will incur are subject to the number

⁶⁶ [Grief in the workplace](#), Sue Ryder, 2019

⁶⁷ [Respecting and Supporting Grief at Work](#), Marie Curie, 2021

of claims are submitted through time and legal fees. Consistent with the earlier paragraphs 88-101, the additional number of cases is expected to be negligible.

108. However, the policy might also lead to wider economic benefits, resulting in savings for the Exchequer. Bereavement currently costs the UK economy an estimated £22.9bn a year in lost Gross Value Added (GVA) and costs the HM Treasury an estimated £8bn in reduced tax revenues, increased healthcare costs from long-term illness, and income support payments.⁶⁸ In the modelling by Sue Ryder, the majority of the economic costs arises from presenteeism, rather than the time away from work (absenteeism). From the estimate of £22.9bn a year in lost GVA, only £4.4bn is from absenteeism and £16.0bn is from presenteeism, with the remaining £2.5bn from reduced employment.⁶⁹ By providing employees with appropriate support, the policy might contribute to minimise some of these impacts.

Annex A: Methodology for calculating reorganisation costs to businesses for bereavement leave for loved ones

Population impacted: Estimated number of close-family members affected by bereavement

109. To calculate the costs of bereavement leave, we have estimated the number of employees that face bereavement of a 'immediate family' member in a year. To do this, we have used data on the number of deaths registered in England, Scotland and Wales in 2023, published by the ONS⁷⁰ and National Records of Scotland⁷¹ and taken the following steps:
1. First, we estimate the average number of working-age bereaved family members in relation to registered deaths by the age of the deceased.
 2. Then, applied (assumed) employment rates to estimate the number of working age bereaved individuals who are employees.
 3. Lastly, estimate the number of employees that will take-up bereavement leave, using take-up rate evidence from comparable entitlements.
110. The estimated impacts of bereavement leave are highly sensitive to the assumptions on family composition and take-up rates. This is a risk we are aware of and discuss in more detail throughout. Some of the key assumptions will be tested during consultation and where needed will inform any subsequent impact assessments related to the secondary legislation.
111. The registered deaths data presents deaths by age band, typically spanning five-year age bands (e.g. 'under 1 year', '1 to 4 years', '5-9 years', '10-14 years' until 89 years and then a 90+ category). This is the starting point of the analysis, we then make some high-level assumptions on the likely age of immediate family members in relation to the deceased.
112. The number of the deaths have been adjusted to reflect the deaths of 0-18 yrs olds on the basis that these bereavements will already be accounted for by Statutory Parental Bereavement Leave which came into force in April 2020.⁷²

⁶⁸ [Grief in the workplace](#), Sue Ryder, 2019

⁶⁹ [Grief in the workplace](#), Sue Ryder, 2019

⁷⁰ [Deaths registered summary statistics, England and Wales](#), ONS, May 2024

⁷¹ [Deaths Time Series Data](#), National Records of Scotland, July 2024

⁷² As the age categories span from 15-19 years, only deaths from the categories related to 0-14 years have been removed from the data to make sure that the costs are keeping an upper bound approach. However, the

Key milestones and age-related assumptions

113. This section outlines the assumptions on the age bands of key life milestones which are used to determine when relationships start. This approach has been taken informed by evidence. For example, we assume that the average age of mothers and fathers when they have their first child is 30 years old (the lowest age within the age band). Therefore, a death of an individual aged 30-34 years would mean a potential bereavement for a child in the 0–4-year age band. As such a death of an individual at 60-64 years could potentially mean a bereavement for their adult children aged 30-34 years, and so on.
114. The age band assumptions are given in Table 17 below (please note that many of the assumptions below are informed by data from England and Wales. Scotland is assumed to face similar trends):

Table 17: Summary of assumptions for the age bands of when family relationships start

Category	Assumption	Source	Reasoning
Parent	Starts Aged 30 to 34 years	Birth characteristics in England and Wales: 2021 , ONS, Jan 2023	In 2021, the average age of mothers who gave birth in England and Wales increased to 30.9 years, while the average age of fathers remained at 33.7 years
Grandparent	Starts Aged 60 to 65 years	Milestones: journeying through modern life , ONS, Apr 2024	In the Understanding Society⁷³ survey 2021 to 2022, more than half of people were grandparents by age 65
Retirement	Starts Aged 65 to 69 years	Milestones: journeying through modern life , ONS, Apr 2024	In 2021, average retirement age was 66 for both men and women.
Partner	Starts aged 30 to 34 years	Marriages in England and Wales: 2021 and 2022 , ONS, Jun 2024	Based off the average (median) age of opposite-sex marriage, which is 32.7 years for males and 31.2 years for females. For same-sex marriage (and first legal partnership), the median ages for men and women were higher at 36.2 years and 32.6 years, respectively.

115. Furthermore, based on ONS evidence, both siblings⁷⁴ and partners⁷⁵ are assumed to fall within the same age band of the deceased. As a result, the age of the relationship to the deceased is given in Table 18 below. Please note that partner relationships are assumed to start when aged 30 to 34 years, therefore, for the purpose of the analysis, no bereaved partners are assumed before 30 years. However, there are very low numbers of deaths for people below 30, so we expect excluding partners below the age of 30 makes a negligible difference to the analysis.

Table 18: Estimated start of the relationship

Box colour signifies following assumption.

impact on the population in scope and therefore the costs are only marginally impacted by the 15-19 years age category.

⁷³ [The UK Household Longitudinal Study](#), Understanding Society, 2024

⁷⁴ [Milestones: journeying through adulthood](#), ONS, Dec 2019

⁷⁵ [People's living arrangements in England and Wales: Census 2021](#), ONS, Feb 2023

Bereaved family member of employment age
No bereaved family member or no bereaved family member of working age

Age of deceased	Assumed minimum age band of bereaved family member					
	Bereaved Child	Bereaved Partner	Bereaved Sibling	Bereaved Parents	Bereaved Grandparents	Bereaved Grandchild
Aged under 1 year	-	-	-	Aged 30 to 34 years	Aged 60 to 64 years	-
Aged 01 to 04 years	-	-	Aged 01 to 04 years	Aged 30 to 34 years	Aged 60 to 64 years	-
Aged 05 to 09 years	-	-	Aged 05 to 09 years	Aged 35 to 39 years	Aged 65 to 69 years	-
Aged 10 to 14 years	-	-	Aged 10 to 14 years	Aged 40 to 44 years	Aged 70 to 74 years	-
Aged 15 to 19 years	-	-	Aged 15 to 19 years	Aged 45 to 49 years	Aged 75 to 79 years	-
Aged 20 to 24 years	-	-	Aged 20 to 24 years	Aged 50 to 54 years	Aged 80 to 84 years	-
Aged 25 to 29 years	-	-	Aged 25 to 29 years	Aged 55 to 59 years	Aged 85 to 89 years	-
Aged 30 to 34 years	Aged 0 to 04 years	Aged 30 to 34 years	Aged 30 to 34 years	Aged 60 to 64 years	Aged 90 years and above	-
Aged 35 to 39 years	Aged 05 to 09 years	Aged 35 to 39 years	Aged 35 to 39 years	Aged 65 to 69 years	-	-
Aged 40 to 44 years	Aged 10 to 14 years	Aged 40 to 44 years	Aged 40 to 44 years	Aged 70 to 74 years	-	-
Aged 45 to 49 years	Aged 15 to 19 years	Aged 45 to 49 years	Aged 45 to 49 years	Aged 75 to 79 years	-	-
Aged 50 to 54 years	Aged 20 to 24 years	Aged 50 to 54 years	Aged 50 to 54 years	Aged 80 to 84 years	-	-
Aged 55 to 59 years	Aged 25 to 29 years	Aged 55 to 59 years	Aged 55 to 59 years	Aged 85 to 89 years	-	-
Aged 60 to 64 years	Aged 30 to 34 years	Aged 60 to 64 years	Aged 60 to 64 years	Aged 90 years and above	-	Aged 0 to 04 years
Aged 65 to 69 years	Aged 35 to 39 years	Aged 65 to 69 years	Aged 65 to 69 years	-	-	Aged 05 to 09 years
Aged 70 to 74 years	Aged 40 to 44 years	Aged 70 to 74 years	Aged 70 to 74 years	-	-	Aged 10 to 14 years
Aged 75 to 79 years	Aged 45 to 49 years	Aged 75 to 79 years	Aged 75 to 79 years	-	-	Aged 15 to 19 years
Aged 80 to 84 years	Aged 50 to 54 years	Aged 80 to 84 years	Aged 80 to 84 years	-	-	Aged 20 to 24 years
Aged 85 to 89 years	Aged 55 to 59 years	Aged 85 to 89 years	Aged 85 to 89 years	-	-	Aged 25 to 29 years
Aged 90 years and above	Aged 60 to 64 years	Aged 90 years and above	Aged 90 years and above	-	-	Aged 30 to 34 years

Summary of Table 18: Estimated start of the relationship

Table 18 shows the estimated age ranges of bereaved family members of working age, based on the age of the deceased and the type of relationship of the bereaved family member to the deceased. A summary of these age ranges for each relationship type is provided below.

Bereaved child: A bereaved child is considered of employment age when the age of the deceased is 45 or older. In these cases, the assumed child ages fall between 15 and 64, depending on the deceased's age.

Bereaved partner: Partner relationships are assumed to start when aged 30 to 34 years. Therefore, for the purposes of this analysis, a bereaved partner is assumed to be of employment age where the age of the deceased is between 30 and 64.

Bereaved sibling: A bereaved sibling is assumed to be of employment age where the age of the deceased is between 15 and 64.

Bereaved parents: A bereaved parent is assumed to be of employment age where the age of the deceased is below 35 years. A bereaved parent is assumed to be outside of employment age where the age of the deceased is 35 years or more.

Bereaved grandparents: A bereaved grandparent is assumed to be of employment age where the age of the deceased is below 5 years. A bereaved grandparent is assumed to be outside of employment age where the age of the deceased is 5 years or more.

Bereaved grandchild: A bereaved grandchild is assumed to be of employment age where the age of the deceased is 75 years or more. A bereaved grandchild is assumed to be below employment age where the age of the deceased is below 75 years.

116. Where the deceased is in the age bracket of 50 to 54 years, they are assumed to have children aged 20 to 24 years (i.e. around 30 years younger than themselves). As the age categories do not align directly with those from the ONS data for the employment rates, the start of employment is assumed to be at the age band of 15 to 19 years. As such, people aged 20 to 24 years old are assumed not to have children or a partner, but are assumed to have a sibling, parents, and grandparents.

117. Assumptions on family composition will be used to see how many of those relationships are expected to occur.

Family composition assumptions

118. This section sets out the assumptions on family composition for the purpose of defining the number of relationships that a deceased is leaving bereaved.

119. Most of the data available on family relationships are typically based on a definition of *household* composition. This captures the number of people in a household rather than at a wider family level which could involve multiple households. This is an important distinction as individuals need not live in the same household as the deceased, in order to qualify for bereavement leave (e.g. adult children may not live with parents or grandparents).

120. Estimating the breadth and complexity of family relationships is challenging and we have attempted to simplify some of this for the purpose of the analysis. Family structure has gradually changed over the last 20 years, with fewer 'traditional' nuclear family units.⁷⁶ There

⁷⁶ [Children's Commissioner for England launches preliminary findings of The Family Review at Policy Exchange](#), Children's Commissioner, Sep 2022

is not a standard government definition of a ‘family’ and it can include some of the following, non-exhaustive, categories;

- couple relationships (including same-sex couples), married partners, civil partnerships, cohabitantes and those living apart together (2 partners who regard themselves as a couple but are not co-habiting)
- relationships in separated families, including between children and any parent they may no longer reside with, as well as relationships with extended family, especially grandparents
- parent and step-parent to child relationships
- relationships with foster children and adopted children
- sibling relationships
- children’s relationship with their grandparents
- kinship carers – relatives or friends looking after children who cannot live with their parents
- extended families, particularly where they play a role in raising children or caring for older or disabled family members

121. A reasonable starting position to estimate the average family composition is the “nuclear family” model, see an example of this in Table 5.

Table 19: Composition of a ‘traditional’ nuclear family

Children	Partners	Siblings	Parents	Grandparents	Grandchildren
2	1	1	2	4	4

122. However, the nuclear family model does not reflect either the variation in size or composition of family structures in Great Britain. For example, evidence from the Children’s Commissioner suggests that of the 8.2 million families with children in the UK, 23% are headed by a lone parent and 10% of families are blended families. In terms of size, 42% of families have one child, 42% have two children and 15% have three or more children.⁷⁷

123. In light of this, adjustments to the ‘nuclear family’ starting assumption for the following groups were considered:

1. The average number of children of a deceased individual
2. The average number of partners of a deceased individual
3. The average number of siblings and step-siblings of a deceased individual

Adjustment to number of children

124. Although the total fertility rate (TFR) decreased to 1.49 children per woman in 2022,⁷⁸ the assumption of **an average of two children per bereavement (for relevant bereavement age groups) was deemed appropriate** given the average TFR for the last 65 years is 2.0 (to 1.d.p). Please note, for proportionality, the mean average TFR was not weighted for the age of employees.

Adjustment to partners

125. Data from the ONS⁷⁹ suggests that the percentage of those living in a couple between the ages 20 and 40 is less than 100%, peaking at 71.1% for those aged 40 (with younger ages having typically lower proportions) - this only relates to the percentage of individuals living in a couple as part of the same household.

⁷⁷ [Children’s Commissioner for England launches preliminary findings of The Family Review at Policy Exchange](#), Children’s Commissioner, Sep 2022

⁷⁸ [Births in England and Wales: 2022 \(refreshed populations\)](#), ONS, Feb 2024

⁷⁹ [Milestones: journeying through modern life](#), ONS, Apr 2024

126. Furthermore, while 16% of families are headed by a lone parent,⁸⁰ there will be situations where bereavement impacts ex-partners (e.g. where an ex-partner needs to support any bereaved children). Similarly, the data does not capture the relationships that individuals have across households.

127. Given the uncertainty of the context of relationships affected by bereavement (and the scope of eligibility for bereavement leave) **the analysis opted against deviating away from the nuclear family assumption of one partner per bereavement** (for those within specific age bands). This also ensures a maximalist approach.

Adjustment to siblings

128. ONS data suggests that the average number of dependent children per family in England and Wales in 2023 is 1.7.⁸¹ This would suggest that the average number of siblings is 0.85 (half of 1.7) but to avoid spurious accuracy the **analysis takes a cautious approach and continues to assume 1 bereaved sibling on average to capture the maximum impact.**

Adjustment to account for stepfamilies

129. The nuclear family assumption does not reflect increasingly common step-parent, step-sibling and half-sibling relationships. Blended families are defined as “a step-family which contains a couple and at least two children. At least one child in the family must have a parental relationship with both members of the couple, and the other child or children must have a step-parent relationship with one member of the couple.”⁸²

130. The ONS estimate there were 1.1 million dependent children (equivalent to 8.8%) who lived in step-families in 2021.⁸³ Using this evidence, if we assume that 8.8% of an average of 2 parents per bereavement are step-parent relationships then we find **an average of 0.18 step-parents in Great Britain.**

131. To account for the potential of step-sibling and half-sibling relationships impacted by bereavement, **we have again assumed an average of 0.18 step-siblings/half siblings in Great Britain.**

132. We recognise that this may be a slightly higher estimate as there will be some stepfamilies that are not part of a ‘blended family’ (i.e. not all dependent children in stepfamilies are stepchildren). However, while this simplified approach lacks precision it does attempts to capture an upper bound estimate of the affected population.

Table 20: Assumption on the average family for the inclusion of step-parents and siblings and half-siblings

Step-parents	Step-siblings and Half-siblings
2 parents average x 8.8% dependent children in step-families = 0.18	1 sibling average x 0.18 dependent children in step-families = 0.18

⁸⁰ [Families and households in the UK: 2023](#), ONS, May 2024

⁸¹ [Average number of dependent children per family, England and Wales, 2019, 2022 and 2023](#), ONS, July 2024

⁸² [Children in families in England and Wales: Census 2021](#), ONS, March 2024

⁸³ [Children in families in England and Wales: Census 2021](#), ONS, March 2024

Other family relationships

133. While we recognise that the traditional nuclear family does not reflect the family composition of the UK, to capture other relationships, we assume no deviation from the traditional nuclear family of two parents and four grandparents. We also recognise that as people get older it is unlikely that they will have two parents and four grandparents. Due to the way the illustrative costs are constructed and the lack of evidence in this area, it is not deemed proportionate to calculate a decline from previous bereavement.

134. As shown earlier have assumed two children per family, we assume that each grandparent will have four grandchildren.

Table 21: Average number of family relationships for a bereaved employee

Children	Partners	Siblings	Parents	Grandparents	Grandchildren	Step-parents	Step-siblings and Half-siblings
2	1	1	2	4	4	0.18	0.18

Please note that Table 7 above uses an illustrative estimate of the average number of family relationships for a bereaved employee across all age groups (of deceased). The figures used in the underlying analysis model differ according to the age band of deceased.

135. While we appreciate that the family composition in the UK does not reflect the 'traditional' nuclear family composition, the evidence has been insufficient to deviate away from those relationships on average. Therefore, we maintain the 'traditional' nuclear family assumption except for step-parents, and step-siblings and half-siblings.

Eligibility to bereavement leave

136. Assumptions on family composition will be used to estimate how many of those relationships are employees to determine the population that are eligible for bereavement leave.

137. To identify the number of immediate family members in scope of a bereavement leave entitlement, we use the Labour Force Survey for Feb-Apr 2024 to get the proportion of all those in employment and employees. The purpose here is to isolate those that are employees away from other forms of employment such as self-employment.

138. To construct an employee rate (rather than the employment rate from the ONS⁸⁴), the proportion of 'employees' specifically among all those in employment is applied to the employment rate of the different age bands. The employee rate is applied to the population of bereaved individuals to provide illustrative estimates of the eligible population.

139. For the population in scope, the start of employment is assumed to be 16. However, this does not align precisely with the data for deaths by age in the ONS⁸⁵ and National Records of Scotland.⁸⁶ While we would expect employment to start officially at 16, for simplicity the rates of employment that are assumed for the category 15 to 19 years has been assumed at the rate for those for 16-17 years old. Furthermore, the rates of employment that are assumed for the category 20 to 24 years has been assumed at the rate for those for 18-24 years old. The deaths by age go into more granular age groupings (every

⁸⁴ [A05 SA: Employment, unemployment and economic inactivity by age group \(seasonally adjusted\)](#), ONS, Sep 2024

⁸⁵ [Deaths registered summary statistics, England and Wales](#), ONS, May 2024

⁸⁶ [Deaths Time Series Data](#), National Records of Scotland, July 2024

5 years) than the data for employment (where after 24 years old go into groups of 10 to 15 years till 65+).

Table 22: Assumed employment and employee rates by age grouping

Age grouping	Assumed Employment Rate (%) by age group	Assumed Employee Rate (%) by age group
Aged 15 to 19 years	22%	19%
Aged 20 to 24 years	59%	51%
Aged 25 to 29 years	83%	72%
Aged 30 to 34 years	83%	72%
Aged 35 to 39 years	85%	74%
Aged 40 to 44 years	85%	74%
Aged 45 to 49 years	85%	74%
Aged 50 to 54 years	71%	61%
Aged 55 to 59 years	71%	61%
Aged 60 to 64 years	71%	61%

Take-up rates

140. 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.

141. Illustrative estimates of the population that are eligible for bereavement leave are given in Table 10. In this section we apply those take-up rates to estimate how many eligible employees will go on to take bereavement leave, and for how long.

142. In providing an illustrative estimation of costs that may occur from implementing regulation (from the counterfactual of no regulation), any Bereavement leave 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 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 will be taken up when it becomes available.

143. We do not have direct evidence for what take-up might look like for an unpaid right to a bereavement leave and instead rely on findings from the Employee Rights Survey (publication forthcoming)⁸⁷ 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

⁸⁷ 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.

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.

144. The survey finds that 5% of parents of children under 18 had taken Unpaid Parental Leave in last year – we will corroborate this finding with stakeholders. 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 23: Illustrative take-up rate used for bereavement leave

	Take-up rate
<i>Take 1 week of leave</i>	10%
<i>Also take the second week of leave</i>	5%

145. By applying the assumed take-up rates, in Table 23 above, to the estimated total number of immediate family members bereaved who are employees, we provide illustrative estimations of the number of immediate family members who take-up bereavement leave. From there we estimate the number of weeks taken for bereavement leave which form the basis of the estimated illustrative costs. These illustrative estimates are given in Table 24 below.

Table 24: Population in scope: estimated number of employees that are eligible and take-up bereavement leave

	<i>Scenario 1 (Narrow definition of immediate family and max of 1 week)</i>	<i>Scenario 2 (Broader definition of immediate family and max of 2 weeks)</i>
<i>Estimated total no. of immediate family members bereaved who are employees</i>	924,000	1,901,000
<i>Take-up rate for 1 week of leave</i>	10%	10%
<i>Estimated total no. of immediate family members bereaved who take-up Bereavement leave (1 week)</i>	92,000	190,000
<i>Take-up rate for those that also take the second week</i>	5%	5%
<i>Estimated total no. of immediate family members bereaved who also take-up Bereavement leave (2 weeks)</i>	N/a	95,000
<i>Total number of weeks of Bereavement leave taken.</i>	92,000	285,000

146. Illustrative estimates of the total number of weeks of bereavement leave taken will be used to estimate the costs to businesses that result from employees taking up bereavement leave by applying a unit cost in the following section. Please note that the 'Estimated total number of immediate family members bereaved who take-up bereavement leave (1 week)' is the number of employees that are estimated to take up bereavement leave. 'Estimated total

no. of immediate family members bereaved who also take-up bereavement leave (2 weeks)' are a subset of those that take one week of bereavement leave

Annex B: Methodology for calculating reorganisation costs to businesses for bereavement leave for pregnancy loss

Population impacted: Estimated number of pregnancy losses per year

147. 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 A, 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:
148. An estimated 250,000 pregnancies end through miscarriage per year in the UK⁸⁸. 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 gestation⁸⁹. 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.
149. 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 Disparities⁹⁰) and 16,607 terminations of pregnancy in Scotland (according to Public Health Scotland).⁹¹ The number of terminations has been increasing in Great Britain since 2016.
150. An estimated 35,000 In Vitro Fertilisation (IVF) embryo transfer events did not result in pregnancy in the UK in 2022.⁹²
151. An estimated 12,000 pregnancies, around 11 in 1,000 pregnancies, are lost to ectopic pregnancy per year⁹³. An ectopic pregnancy is defined as any pregnancy implanted outside of the uterus.

⁸⁸ 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](#).

⁸⁹ National Institute for Health and Care Evidence (2023). [Definition | Background information | Miscarriage | CKS | NICE](#)

⁹⁰ Office for Health Improvement & Disparities (2024); [Abortion statistics, England and Wales: 2022](#).

⁹¹ Public Health Scotland (2024); [Termination of pregnancy statistics](#)

⁹² 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.

⁹³ MBRRACE-UK (2024). [Lessons learned to inform maternity care from the UK and Ireland Confidential Enquiries into Maternal Deaths and Morbidity 2020-22](#)

Estimated number of working parents impacted by pregnancy loss per year

152. A number of assumptions have been made to work out the number of working parents impacted by pregnancy loss per year:
- 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^{94,95}. Such scenarios may potentially inflate the estimations of the number of employees affected, as multiple events could relate to the same person.
 - 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.
 - 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.
153. Assuming 565,000 pregnancy losses per year, 1.13 million parents (including both the person experiencing the pregnancy loss and their A) 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.
154. 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 create an employee rate of 69.2%⁹⁶. It is assumed that the period during which a woman can naturally conceive and bear children is up to age 45⁹⁷, whilst men who father children tend to be a few years older than mothers⁹⁸.

Table 25: 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%

⁹⁴ 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](#)

⁹⁵ 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](#).

⁹⁶ DBT analysis using Annual Population Survey (2025). [Nomis - Query Tool - annual population survey - regional - labour market status by age](#)

⁹⁷ ONS 2024. [Childbearing for women born in different years, England and Wales: 2023](#)

⁹⁸ ONS 2017. [Births by parents' characteristics in England and Wales - Office for National Statistics](#)

155. 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 ($1.13\text{m} \times 69.2\%$, adjusted for rounding) who are in employment will be impacted by pregnancy loss per year.

Take up rates

156. 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.
157. 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.
158. 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)⁹⁹ 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.
159. 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 26: 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%

160. By applying the assumed take-up rates, in Table 26 above, to the estimated total number of immediate 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 27 below.

⁹⁹ 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.

Table 27: Approximate population in scope: estimated number of employees that are eligible and take-up bereavement leave for pregnancy loss¹⁰⁰

	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%	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%	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

¹⁰⁰ Note that figures may not add due to rounding