



STATUTORY INSTRUMENTS.

S.I. No. 246 of 2026

INDUSTRIAL RELATIONS ACT 1990 (CODE OF PRACTICE ON
LONGER WORKING) (DECLARATION) ORDER 2026

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LONGER WORKING) (DECLARATION) ORDER 2026

WHEREAS the Workplace Relations Commission has prepared, under subsection (1) of section 42 of the Industrial Relations Act 1990 (No. 19 of 1990), a draft code of practice on longer working;

AND WHEREAS the Workplace Relations Commission has complied with subsection (2) of that section and has submitted the draft code of practice to the Minister for Enterprise, Tourism and Employment;

NOW, I, ALAN DILLON, Minister of State at the Department of Enterprise, Tourism and Employment, in exercise of the powers conferred on me by subsection (3) of that section, the Labour (Transfer of Departmental Administration and Ministerial Functions) Order 1993 (S.I. No. 18 of 1993) (as adapted by the Enterprise, Trade and Employment (Alteration of Name of Department and Title of Minister) Order 2025 (S.I. No. 172 of 2025)), and the Enterprise, Tourism and Employment (Delegation of Ministerial Functions) Order 2025 (S.I. No. 240 of 2025), hereby order as follows:

1. This Order may be cited as the Industrial Relations Act 1990 (Code of Practice on Longer Working) (Declaration) Order 2026.
2. This Order shall come into operation on the 29th day of June 2026.
3. It is hereby declared that the code of practice set out in the Schedule shall be a code of practice for the purposes of the Industrial Relations Act 1990 (No. 19 of 1990).
4. The Industrial Relations Act 1990 (Code of Practice on Longer Working) (Declaration) Order 2017 (S.I. No. 600 of 2017) is revoked.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 12th June, 2026.*

SCHEDULE
Code of Practice on Longer Working

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CODE OF PRACTICE ON LONGER WORKING

1. Introduction

1.1 Section 42 of the Industrial Relations Act 1990 provides for the preparation of draft Codes of Practice by the Workplace Relations Commission for submission to the Minister for Enterprise, Tourism and Employment. Codes of Practice are written guidelines, agreed in a consultative process, setting out guidance and best practice in regard to industrial relations practice and compliance.

1.2 The Commission published the first Code of Practice on Longer Working in 2017 and this Code updates that Code by including guidance on the new employment right established in the Employment (Contractual Retirement Ages) Act 2025.

2. Background

2.1 The proportion of older workers, and, in particular, workers who want to continue in employment beyond what would have been regarded as the traditional retirement age, i.e. 65 years of age, is forecast to grow significantly in the future.

2.2 Employers need to be prepared for this in the context of:

- Managing requests from people to continue to work beyond what would have been regarded as the normal retirement age;
- Developing employment practices and procedures appropriate to increasingly age diverse workplaces that encourage retention of older workers and longer working lives; and
- The changing statutory and legal framework with regard to retirement and pension entitlements, with particular reference to the enactment of the Employment (Contractual Retirement Ages) Act 2025.

2.3 The Employment (Contractual Retirement Ages) Act 2025¹ (“2025 Act”) established a new employment right which allows a worker approaching their contractual retirement age which is less than the qualifying age for the State pension to notify their employer that they do not consent to be retired at the contractual retirement age for their organisation but instead wish to continue working beyond this date. The 2025 Act necessitated a review and updating of the Code of Practice on Longer Working to ensure that it took account of relevant provisions contained in the 2025 Act and that the Code of Practice remains fit for purpose. Consequently, in January 2026 the Minister of State at the Department of Enterprise, Tourism and Employment with special responsibility for Employment, Small Business and Retail requested the WRC to develop a

¹ www.irishstatutebook.ie/eli/2025/act/16/enacted

Code of Practice in light of the new rights and obligations arising from the 2025 Act.

2.4 The updated Code of Practice now deals with two scenarios where older workers wish to continue in their employment. These are as follows:

- Explaining how the 2025 Act covers employees who are approaching the contractual retirement age for their organisation which is less than the qualifying age for the State pension but wish to continue in their employment beyond this date, and
- The position relating to workers who are aged 66 and older who wish to continue working.

2.5 Section 4 of the updated Code of Practice deals with the circumstances relating to older workers who are within the scope of the 2025 Act and who choose to continue working beyond their contractual retirement age while the matter of workers who are aged 66 and older and who wish to request longer working is addressed in the following sections of the Code.

Section 6 of the Code of Practice deals with ‘objective justification’ where an employer seeks to set compulsory retirement ages for older workers and these must be capable of objective justification by reference to a legitimate aim of the employer. This section relates both to workers who are covered by the 2025 Act and workers who are aged 66 and older who wish to continue in their employment. The only distinction is that, for workers who come within the scope of the 2025 Act, the contractual retirement must be objectively and reasonably justified by a legitimate aim related to the retirement of the employee concerned at their contractual retirement age and the means of achieving that aim must be appropriate and necessary. The matter of managing the contractual retirement ages for categories of workers who are aged 66 and older is set out in sections 6.3 and 6.4 of the Code.

In section 4.2 (Guidance for an Employee who intends to make a Notification to their Employer), it is expected that for many workers within the scope of the 2025 Act whose notification requests are approved by their employers, they will see no change in the status of their contracts of employment. In section 10 (Requests to Work Longer Procedure), for workers who are aged 66 and older, it is expected that, for most, where longer working provides employment beyond aged 66 it will be reflected in a post-retirement fixed term contract of employment to cover the period of their longer working.

Finally, sections 4 (Guidance on the use of Employment (Contractual Retirement Ages) Act 2025) and 10 (Requests to Work Longer Procedure) of the updated Code of Practice refer to various notification timelines where an employee intends to notify their employer that they do not consent to retire at the contractual retirement age or request longer working. Section 4.2 sets out the

notification timelines applying to employees who come within the scope of the 2025 Act while section 10 addresses the issue for workers who are aged 66 and older where they wish to apply to their employer for longer working.

3. Purpose

3.1 When the Code of Practice on Longer Working was published in 2017, there was no specific legislation in place to afford older workers certain rights to work beyond their contractual retirement age. The Employment (Contractual Retirement Ages) Act 2025 introduced significant changes which necessitated a review and updating of the Code of Practice on Longer Working. The 2025 Act provides that an employee may notify their employer that they do not consent to retire at the contractual retirement age for their job where this is lower than the qualifying age for the State pension. An employer who receives such a notification may not enforce the contractual retirement age of the employee concerned unless the employer can objectively and reasonably justify enforcing the retirement by reference to a legitimate aim related to the retirement of the employee concerned and the means of achieving that aim are appropriate and necessary.

3.2 This updated Code of Practice now offers guidance on the matter of:

- (i) employees who are approaching their contractual retirement age for their job which is less than the qualifying age for the State pension but wish to continue working beyond this date (2025 Act applies), and
- (ii) those employees aged 66 and older who wish to continue in their employment.

The 2025 Act is dealt with first in the updated Code of Practice as this is the most recent legislative development.

3.3 The purpose of this updated Code is to set out, for the guidance of employers, employees and their representatives, best principles and practices to follow during the engagement between employers and employees in the run up to retirement, whether this is for employees who fall within the scope of the 2025 Act who seek to continue in their employment or for employees aged 66 and older who wish to continue longer working with their employer, including responding to requests to work beyond the contractual retirement age in the employment concerned.

3.4 In updating this Code of Practice, the Workplace Relations Commission consulted with the Irish Business and Employers Confederation, the Irish Congress of Trade Unions and relevant Government Departments.

3.5 The Code sets out best practice under the following headings:

- Understanding the relevant provisions of the Employment (Contractual Retirement Ages) Act 2025,
- Utilising the skills and experience of older workers,
- Objective justification of retirement on contractual retirement age grounds,
- Standard retirement arrangements.

Requests to work longer both under the 2025 Act and the existing procedures in relation to requests for longer working from employees who are aged 66 and older are set out in this updated Code of Practice.

4. Guidance on the use of Employment (Contractual Retirement Ages) Act 2025

4.1 Introduction

4.1.1 On foot of the 2025 Act, employers and employees need to be aware of the two approaches for dealing with contractual retirement ages matters in the workforce. For those workers aged less than the qualifying age for the State pension, the position is that the 2025 Act covers their situation whereby an employee who is approaching contractual retirement age must notify their employer if they wish to continue in employment to allow them to reach the qualifying age for the State pension. For the other employees who are aged 66 and older who wish to continue in their employment, employers and employees should use the existing procedures for longer working requests laid out in sections 8, 9 and 10 of this Code of Practice.

4.1.2 The 2025 Act provides that an employee may notify their employer that they do not consent to retire at the contractual retirement age for their job where this is lower than the State pension age. The Act states that an employer who receives such notification may not enforce the contractual retirement age where the employee is less than the pensionable age unless the retirement of the employee concerned can be objectively and reasonably justified by a legitimate aim and the means of achieving that aim are appropriate and necessary. It further provides for the prohibition of penalisation of an employee where an employee makes such a notification.

4.1.3 Following a recommendation of the Pensions Commission, the objective of the legislation is to allow, but not compel, an employee to remain in employment until they reach the qualifying age for the State pension. It will only apply to contractual retirement ages which are lower than the State pension age and not those set by statute, e.g., those which apply to some public servants, such as the Defence Forces personnel. The Act was commenced on 29 June 2026 and the WRC published its updated Code of Practice on Longer Working on 29 June 2026.

4.2 Guidance for an Employee who intends to make a Notification to their Employer

4.2.1 An employee who intends to use the new employment right in the 2025 Act must be subject to a contract of employment that specifies a contractual retirement age that is lower than the State pensionable age (i.e. 66 years) and has completed their probationary period for the business in which they work. For example, an employee who is approaching the contractual retirement age but has not yet reached the qualifying age for the State pension (aged 66 years) may notify their employer that they do not consent to be retired at the specified contractual retirement age for their job. However, an employee does not have to work beyond the contractual retirement age specified in their contract of employment if they do not wish to do so.

4.2.2 The 2025 Act only applies to the employment gap between when an employee reaches the contractual retirement age for their job but has not yet reached the qualifying age for the State pension. Consequently, the guidance in this updated Code of Practice on Longer Working deals with both the circumstances of employees who come within the scope of the 2025 Act and with employees who are aged 66 and older who also seek to continue their employment through longer working.

4.2.3 An employee who is approaching their contractual retirement age where this is below the State pension age who intends to notify their employer that they do not consent to retire at their contractual retirement age should do the following:

- Make a written application to their employer at least 3 months before they are due to retire but not more than 1 year before the date on which the employee will reach their contractual retirement age²;
- The employee concerned should indicate in the written notification to their employer that they do not consent to be retired at the contractual retirement age for the business,
- Indicate the legal basis for the notification not to retire as set out in section 5(1) of the Employment (Contractual Retirement Ages) Act 2025.

4.2.4 An employee may withdraw a notification, should they wish, and this should be done in accordance with their contractual or statutory notice period,

² An employer may provide for a notification period of up to 6 months - ref section 5(1) (b) of 2025 Act.

whichever is the shorter³. An employee may not notify their employer more than twice in any six-month period.

4.3 Guidance to Employers on their Obligations having received a Notification

4.3.1 Where an employer receives a notification request from an employee to continue in employment past their contractual retirement age, an employer should not enforce the contractual age unless:

- they decide to proceed with the retirement of the employee concerned at their contractual retirement age and that this can be objectively and reasonably justified by a legitimate aim of the employer, and
- the means of achieving that aim is appropriate and necessary.

4.3.2 Where an employer proposes to enforce the contractual retirement age for an employee, they shall provide a reasoned written reply to the employee concerned setting out justification for enforcing the retirement based on age within one month of having received the notification from the employee concerned.

4.3.3 Where an employer accepts an employee's notification request or agrees a new date for retirement, whichever is the earlier, arrangements should be made to reflect the employee's continuation in employment in their contract of employment, as appropriate.

4.4 Guidance to an Employee if referring a complaint to the WRC under the Act

4.4.1 Where an employee feels that their notification request has not been dealt with in line with the legislation and/or with this Code of Practice, the WRC encourages employers and employees to try to resolve any complaints at local level in the first instance. Where the matter is not resolved satisfactorily at local level or through the company's normal established grievance procedure, an employee may refer a complaint to the WRC citing a specific breach of subsection (3), (4) or (5) of section 5 or section 8 of the 2025 Act. Any such

³ S. 5(6) *An employee may withdraw a notification provided in accordance with subsection (1) but where he or she does so, the employee shall withdraw such notification in accordance with—*

(a) the employer notification period, or

(b) the minimum period of notice calculated in accordance with section 4 of the Minimum Notice and Terms of Employment Act 1973, whichever is shorter.

(7) In this section, "employer notification period" means the minimum period of notice specified by an employer as set out in a written contract of employment that an employee must provide when intending to terminate a contract of employment.

dispute must be referred to the WRC before the expiration of the period of 6 months beginning on the day immediately following the date of the occurrence of the breach. This time can be extended by an Adjudication Officer (AO) of the WRC to a maximum of 12 months where the AO is satisfied that the failure to refer the complaint within the initial 6-month period was due to reasonable cause.

4.4.2 The AO, or the Labour Court on appeal, may direct an employer to comply with specific sections of the Act and/or award compensation to the employee, not exceeding 104 times the weekly remuneration of the employee concerned or €40,000 to be paid by the employer, whichever is the greater. Complaints referred to the WRC and Labour Court are usually heard in public, and parties are named in decisions except in special circumstances.

4.5 Protection of Employees from Penalisation

4.5.1 An employer must not penalise an employee for proposing to or having exercised their employment right under the 2025 Act not to consent to retire at the contractual retirement age for the business.

4.6 Guidance to Employers and Unions on updating contractual retirement ages clauses in company policy

4.6.1 Employers may wish to review and revise existing contracts of employment and retirement policies which contain a contractual retirement age clause. Arrangements may also be made to update employment contracts and retirement policies to reflect the consent-based framework specified in the 2025 Act. Organisations could consider developing clear internal procedures and templates to handle notification requests and company responses. Finally, organisations, as a matter of best practice, could disseminate information about the relevant provisions in the 2025 Act to their supervisors and staff through awareness sessions and training courses.

5. Utilising the Skills and Experience of Older Workers

5.1 From an employer perspective, managing an older and diverse workforce in a positive way will deliver greatest value by looking at how best to maximise the experience and skills of older workers, and to harness and accommodate those experiences and skills to the advantage of the business. Such measures could include:

- Training of management at all levels about age diversity and the benefits of such diversity;
- Encouraging knowledge and experience sharing and utilising the skills and experiences of all workers;

- Exploring measures around flexible working patterns;
- “Proofing” policies and procedures for age bias; or
- Encouraging a culture that appreciates the continuing need for relevant training and development amongst all age groups.

5.2 Delivering a positive message around embracing and valuing employees of all ages, raising age discrimination awareness and having a culture that does not tolerate discrimination are key to good industrial and workplace relations.

6. Objective Justification

6.1 There is no statutory retirement age in the private sector. Retirement ages in the private sector are generally set out by means of:

- (a) an express term in the employee’s contract of employment;
- (b) an implied term in the employee’s contract of employment;
- (c) relevant policies, for example a staff handbook; and
- (d) custom and practice generally arising from the pension date set out in the relevant occupational pension scheme.

6.2 The rules governing the compulsory retirement ages for public servants are, in the main, set down in primary legislation.

6.3 The Employment Equality Acts 1998 to 2021 prohibit discrimination on nine grounds including age. Therefore, the termination of an employee’s employment because of age could be construed as discrimination under the legislation. The Equality (Miscellaneous Provisions) Act 2015, which came into effect on 1 January 2016 made a number of amendments to the 1998 Act. Section 34 (4) of the Act states as follows:

“(4) Without prejudice to subsection (3) it shall not constitute discrimination on the age ground to fix different ages for the retirement (whether voluntary or compulsorily) of employees or any class or description of employees if—

- (i) it is objectively and reasonably justified by a legitimate aim, and*
- (ii) the means of achieving that aim are appropriate and necessary.”*

6.4 Compulsory retirement ages set by employers must be capable of objective justification both by the existence of a legitimate aim and evidence that the means of achieving that aim are appropriate and necessary.

Examples of what constitutes a legitimate aim by an employer may include:

- Intergenerational fairness (allowing younger workers to progress);
- Motivation and dynamism through the increased prospect of promotion;
- Health and safety (generally in more safety critical occupations);
- Creation of a balanced age structure in the workforce;
- Personal and professional dignity (avoiding capability issues with older employees); or
- Succession planning.

6.5 The 2025 Act provides a new employment right whereby an employee with a contractual retirement age below the State pension age may notify their employer that they do not consent to retire at their contractual retirement age and instead wish to continue working beyond this date. The 2025 Act only applies to the employment gap between when an employee reaches their contractual retirement age which is under 66 but they have not yet reached the qualifying age for the State pension.

6.6 The objective justification test for contractual age-related retirements is differentiated in the Code between the treatment of older workers who come within the scope of the 2025 Act and workers who are aged 66 and older who wish to request longer working. The 2025 Act requires the objective justification test to be applied to the retirement of the employee concerned while the application of the objective justification test for workers aged 66 and older relates to fixing different retirement ages for various classes or descriptions of employees in accordance with the Equality (Miscellaneous Provisions) Act 2015.

7. Standard Retirement Arrangements

7.1. Identifying Individual Intentions

Good workforce planning is a critical element in any workplace. Central to this are appropriate employee numbers and skill sets, recruitment, and planning for departures including retirement. Where no contractual retirement date exists, it is reasonable as part of workforce planning for an employer to raise and discuss with the employee, their retirement intentions.

7.2. General Information/Supports

Good information and suitable guidance can enable employees to make more informed choices in planning for their retirement. Employers could consider the provision of certain supports, for example, suitable pre-retirement courses, a flexible or part time working arrangement where an employee is approaching the contractual retirement age for the organisation, counselling etc., essentially with a view to assisting the transition to retirement.

It is recommended that an employer should provide clear information on how retirement procedures work, both at recruitment and at regular occasions throughout an employee's career. At the very least, appropriate guidance on how reliable and accurate information can be sourced should be made available to the employee. This should be the case irrespective of whether the employment has a pension scheme in place or not.

8. The Retirement Process

8.1 It is good practice for an employer to notify an employee of the intention to retire him/her on the contractual retirement date within 6 — 12 months of that date. For employees who come within the scope of the 2025 Act, there are specific time limits applying for giving notice to their employer (see section 4.2 above). This allows for reasonable time for planning, arranging advice regarding people succession, etc. While the initial notification should be in writing, it should be followed up with a face-to-face meeting which should focus on addressing the following:

- Clear understanding of the retirement date and any possible issues arising;
- Exploration of measures (subject to agreement) which would support the pathway to retirement, for example flexible working, looking at alternative roles up to the date of retirement;
- Transitional arrangements in regard to the particular post; and
- Assistance around guidance and information.

9. Request to Work Longer

Questions for the Employer and Employee

9.1 A request from an employee to work longer than their contractual retirement age, whether it is from an employee who comes within the scope of the 2025 Act⁴ or an employee who wishes to work beyond aged 66 years, should be considered carefully. There are a number of matters to be considered by the employer and employee in this regard including:

9.2 For the Employee

⁴ Employment (Contractual Retirement Ages) Act 2025, Section 5

- Is the employee confident that he/she can continue to perform the role to the required standard?
- Can flexible working options or alternative roles be considered?
- What is the duration of the extension being sought?
- Are there any pension implications?
- Are there contract of employment implications?

9.3 For the Employer

- Are there good grounds on which to accept or refuse the request to work longer, e.g. can the retirement be justified on a legitimate and objective basis? It is important to note that the Equality (Miscellaneous Provisions) Act 2015 requires that a fixed-term contract post-retirement age must be objectively justified⁵.
- What are the objective criteria applicable to the request? This should form the basis of any assessment of a request to work beyond retirement age to ensure an equal and consistent approach to addressing this and other future requests.
- How would the arrangements for the employee remaining on in the workforce be contractually framed (e.g. continuation of an existing contract of employment, post-retirement fixed term contract)?
- Could granting the request be on the basis of a more flexible working arrangement (e.g. less than full hours or an alternative role)?

⁵ <https://www.irishstatutebook.ie/eli/2015/act/43/enacted/en/print#sec4>

10. Request to Work Longer Procedure

10.1 In dealing with a request to work longer from a worker who is aged 66 and older it is recommended that the parties engage as follows:

- (a) The employee should make such a request in writing not less than three months from the intended retirement date to be followed up with a meeting between the employer and employee. This meeting gives both the employee an opportunity to advance the case and allows the employer to consider it. It is important that the employee is listened to and that any decision made is on fair and objective grounds.
- (b) The employer's decision should be communicated to the employee as early as practical following the meeting.
- (c) Should the decision be to offer a fixed-term contract post-contractual retirement age, the period should be specified, setting out the timeframe, and the legal grounds underpinning the new contract should be made clear (i.e. fixed term contract). It is good practice to include a reference that the decision is made solely having regard to the case being made by the employee and does not apply universally.
- (d) Where the decision is to refuse the request, the grounds for the decision should be set out and communicated in a meeting with the employee. This will help the employee to understand why the request has not been granted and give the employee confidence that his/her case has been given serious consideration and that there are good grounds for refusing the request. The applicant should have recourse to an appeals mechanism, for example through the normal established grievance procedures in the organisation.
- (e) An employee may be accompanied to a meeting by a work colleague or union representative to discuss a request to the employer to facilitate working longer and in any appeals process around same.

11. Retirement Policies and Templates

Employers and employees who are dealing with contractual retirement ages matters in a business may find the following templates helpful.

A Template for a policy guideline document for a business in Ireland reflecting the current legal position under the Employment (Contractual Retirement Ages) Act 2025 in relation to contractual retirement ages and how employers and employees can use it

Policy Guidelines on Contractual Retirement Ages

[Company Name]

Effective: [Insert Date]

Last Reviewed: [Insert Date]

1. Purpose and Scope

This policy sets out the rights and obligations of employees and managers in relation to **contractual retirement ages**, in line with the **Employment (Contractual Retirement Ages) Act 2025** (the “2025 Act”). It applies to all employees of [Company Name] who are subject to a **contractual retirement age below the State pension age (on reaching 66th birthday)**.

Objectives:

- To ensure legal compliance with the Act.
- To support employees where possible, and in line with business objectives, who wish to continue working beyond contractual retirement age.
- To provide clear procedures for notification, assessment, and decision-making.

2. Legal Background

Under current Irish law, employers may include a **contractual retirement age** in employment contracts where this age is objectively and reasonably justified by a legitimate aim and it can be shown that the means of achieving this aim are appropriate and necessary. However, if an employee **does not consent to retire**, they can notify their employer of their wish to work up to the **State pension age** (i.e. 66 years). Where an employee has notified their employer, the employer cannot enforce a contractual retirement age below the State pension age unless certain conditions are met.

The Act establishes a statutory right for employees who do not wish to retire at their contractual retirement age to notify their employer of their intention to invoke the employment right, and provided that the employee meets the notification requirements, an employer must either agree to the employee remaining in employment until they reach the State pension age or provide a reasoned written reply setting out the objective justification of the legitimate aim of the retirement of the employee concerned at their contractual retirement age showing that it is appropriate and necessary.

3. Definitions

Contractual Retirement Age:

The age specified, or implied, in an employee's contract of employment at which an employee is obliged to retire and which an employer can legally enforce.

State pension age:

The age at which an individual can qualify for the State pension (on reaching their 66th birthday in Ireland).

Notification:

A written notice from an employee to their employer informing them that they do not consent to retire at the contractual retirement age and that they wish to continue in employment up to the qualifying age for the State pension.

4. Employee Rights

4.1. Onus on an employee to Notify their employer that they do not consent to be retired

Employees with a contractual retirement age below the State pension age may **notify their employer in writing** that they do not wish to retire at the contractual retirement age and instead wish to continue in employment beyond this date.

4.2. Timing of Notification

Employees must provide written notification to their employer:

- **Not less than three months and no more than one year** before reaching their contractual retirement age;
- Where the contract includes a **notice period of longer than 3 months**, they must either comply with that period or give notice at least six months before reaching the contractual retirement age, whichever is shorter.

4.3. Withdrawal of Notification

An employee may withdraw their notification and retire at any time, with notice in accordance with their contractual or statutory notice period, whichever is the shorter.

4.4. Protection from Penalisation

It is unlawful for an employer to **penalise or threaten to penalise**⁶ an employee for notifying their intention to continue working. Penalisation includes dismissal, demotion, suspension, harassment, discrimination or other detriments.

⁶ Employment (Contractual Retirement Ages) Act 2025, Section 8

5. Employer Obligations

5.1. Response Requirement

Once an employer receives a valid notification, they **cannot enforce the contractual retirement age** unless they provide a **reasoned written reply** within **one month** of receiving the notification.

The reply must:

- Set out the justification for the retirement for the purposes of section 5(4) of the 2025 Act to the employee concerned; and
- If so, provide **objective, reasonable justification** showing that the contractual retirement age is justified by a **legitimate aim for the employee concerned**, and that the means of achieving that aim is **appropriate and necessary** in respect of that individual employee.

5.2. Justification Criteria

Examples of a legitimate aim with regard to the reasoned written reply required under the 2025 Act might include:

- Roles where safety or physical capability are critical;
- Succession planning in contexts where continuing employment would unreasonably restrict workforce movement.

Validation of these aims must be capable of being evidenced and demonstrated objectively.

5.3. Compliance and Offences

Failure to provide a written response, or providing an inadequate one, may result in the employee's contractual retirement age being unenforceable and the employee may be awarded compensation if successful at the WRC. There are also **criminal sanctions** for employers who fail to comply with the 2025 Act (e.g., fines or imprisonment or both).

6. Complaint and Redress

If an employee believes that the 2025 Act or this policy has been breached, they may bring a complaint to the **Workplace Relations Commission (WRC)**. The WRC may:

- Require corrective action (e.g., reinstatement or re-engagement);
- Award compensation up to **104 weeks' pay or €40,000, whichever is greater**.

7. Policy Implementation

7.1. Contract and Policy Review

All standard employment contracts should be reviewed as a matter of best practice to ensure that:

- Employees are aware of their contractual retirement ages from recruitment whether they are explicit or implied by custom and practice.
- Notification procedures are aligned with the 2025 Act.
- Managers acquaint themselves with the requirement for objective justification and using means that are appropriate and necessary to achieve legitimate aims in enforcing retirement policy in a business.

7.2. Training

As a matter of best practice, companies may consider providing HR and line managers with appropriate training on:

- The 2025 Act's provisions.
- How to assess and objectively justify enforcing a contractual retirement age for the concerned employee.
- Communicating best practices for responding to notifications.

7.3. Record-Keeping

The organisation should consider maintaining robust records as a matter of best practice, including:

- Employee notifications.
- Employer responses with objective justifications, where appropriate.
- Consultations and advice sought.

8. Communication

This policy would be made available via the company intranet, and employees approaching a contractual retirement age will be notified of their rights and the notification process in a timely manner prior to reaching their contractual retirement age.

9. Review

This policy may be reviewed annually or more frequently in response to legal or organisational changes that arise.

Template for an Employee Notifying an Employer that they do not consent to Retire at the Contractual Retirement Age for the Organisation

Dear [Employer/Manager's Name],

I am writing to formally notify you, in accordance with section 5 of the Employment (Contractual Retirement Ages) Act 2025, of my request to continue in employment beyond my contractual retirement age until [insert date] or/ I reach the qualifying age for the State pension.

As you are aware, my contractual retirement age is [insert age], which I will reach on [insert date]. Pursuant to section 5 of the Act, I hereby request to remain in my current role as [job title], or in such other suitable role as may be agreed, beyond that date until I reach the qualifying age for the State pension.

I confirm that I am willing to engage constructively in the administrative process, including any discussions or engagement required, to support this request. I believe I can continue to make a positive and effective contribution to the business, having regard to my experience, performance, and ongoing capability to fulfil the requirements of the role.

Please let me know if you require any further information from me, or if you wish to arrange a meeting to discuss this request.

Thank you for your time and consideration. I look forward to your response.

Yours sincerely,
[Employee Name]
[Job Title / Department]
[Employee Number, if applicable]
[Contact Details]

Disclaimer

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Notes

Relevant definitions related to the subject matter at hand are set out in Part 1, section 2 of the 2025 Act

GIVEN under my hand,
11 June, 2026.

ALAN DILLON,
Minister of State at the
Department of Enterprise,
Tourism and Employment.

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