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IoD response to Make Work Pay: Leave for Bereavement including Pregnancy loss

About the IoD

The IoD is an independent, non-party political organisation representing 20,000 company directors, senior business leaders, and entrepreneurs. It is the UK's longest-running organisation for professional leaders, having been founded in 1903 and incorporated by Royal Charter in 1906. Its aim is to promote good governance and ensure high levels of skills and integrity among directors of organisations. It campaigns on issues of importance to its members and to the wider business community with the aim of fostering a climate favourable to entrepreneurial activity in the UK.

The IoD welcomes the opportunity to respond to this consultation on *Leave for Bereavement including Pregnancy loss*. Striking an appropriate balance between worker protections and labour market flexibility is of considerable interest to the IoD and its membership, and we are therefore pleased to present our views.

Question 1: Which relationships between the employee and the person who has passed away should qualify for the bereavement leave entitlement? Please select all that apply.

a) Immediate family members (including biological, adopted, step, half), for example, spouses, civil partners and partners in a committed long-term relationship, parents, adult children, siblings

An IoD survey of 532 business leaders in December 2025 found that 81% of respondents believe that the entitlement should apply to the loss of immediate family members, while only a third (34%) stated that it should apply to grandparents and grandchildren and a third (32%) stated that it should be based on the importance that person played in their life (Figure 1).

Any attempt to draw boundaries which make inferences relating to how individuals experience and respond to grief will be fraught with difficulties since the experience is subjective and intensely personal. Employers recognise this subjectivity and a minority want to see that reflected in the regulations:

“We can't keep basing legal requirements on a traditional nuclear family unit, family arrangements are more complex these days” – 10-49 employees, Health and social work, Wales

The challenge for these regulations, however, is that expanding the scope beyond immediate family members significantly increases the potential for abuse of the entitlement.

Ultimately, this subjectivity is the key reason why bereavement leave is something which fundamentally should not be legislated for, since employers are best placed to make decisions which reflect individual circumstances and the issue's inherent subjectivity. Many employers at present respond compassionately to bereavement leave requests for relationships beyond immediate family members on a case-by-case basis.

“A lot of organisations and managers are compassionate and already grant people "Special Leave" in the event of a family "situation". Through the act of legislating this as an employment "right" ... sometimes people will see this as a "right" to take a week off [it does happen] ... The formality of legislation will start to take away the goodwill and discretion that managers should be empowered to exercise - as there becomes the risk of real financial consequences” – 0-1 employees, Professional, scientific and technical activities, Wales

“Why should this be a 'right'? It should be between the employer and the employee. Every business and every employee is different” – 2-9 employees, Other services, South East England

By setting the scope of the bereavement leave entitlement to immediate family, therefore, government would be putting in place a significant protection for employers against potential abuse, while recognising that many employers will continue to provide bereavement leave for other relationships on a case-by-case basis.

“The regulations should be a bare minimum. Employers can increase dependent on circumstances” – 10-49 employees, Agriculture, Forestry and Fishing, East Midlands

“It should not be a one size fits all scenario, and some company discretion should be allowed” – 250+ employees, Wholesale and retail trade (including motor repair), East of England

“The qualifying relationship should be clearly defined, rooted primarily in close family, to preserve certainty and avoid placing employers in the position of adjudicating subjective claims. The law should set a modest floor, not attempt to replace judgement, goodwill and established employment practice” – 2-9 employees, manufacturing, North East England

Figure 1: IoD Policy Voice results: December 2025, 532 responses

The Bill introduces a day-one right to unpaid bereavement leave for employees who experience the loss of a loved one, including pregnancy loss before 24 weeks.

Which relationships between the employee and the person who has passed away should qualify for the bereavement leave entitlement? Please select all that apply.

Immediate family members (including biological, adopted, step, half), for example, spouses, civil partners and partners in a committed long-term relationship, parents, adult children, siblings	81%
Grandparents and grandchildren	34.2%
Title doesn't matter, it should be based on the importance that person played in their life (for example, foster carers or chosen family including close friends, kinship caregivers)	32.1%
Extended family members, for example, in-laws (mother/father/sibling/child), aunts, uncles and cousins, niece/nephew	13.2%
Another type of relationship not listed above	1.7%
Don't know	4.1%

Question 3: Should bereavement leave for pregnancy loss be restricted to the person who has physically experienced the pregnancy loss?

A) Yes.

As with bereavement leave for the loss of loved ones, the policy design principle should be to set a minimum standard which employers can choose to add to according to individual circumstances, to help businesses to manage staff absence and as a safeguard against abuse.

Question 7: How long should unpaid bereavement leave be?

a) One week

An IoD survey of 532 business leaders in December 2025 found that slightly over half (53%) of respondents believe that the bereavement leave entitlement should last up to one week. Most respondents under the 'other' category (26%) indicated a preference for a period shorter than one week, slightly higher than the proportion (21%) which supported a two-week length (Figure 2).

A two-week entitlement for bereavement leave would significantly increase the difficulties associated with managing staff absence, an especially significant issue for SMEs where individual staff absences have a bigger impact on business operations.

Figure 2: IoD Policy Voice results: December 2025, 532 responses

How long do you think unpaid bereavement leave should be?

One week	52.8%
Two weeks	21.2%
Other	25.9%

Question 8: Do you think employees should be offered the same amount of leave for all types of scenarios, and all relationships to the deceased, that you have selected above?

a) Yes

Offering the same amount of leave for all types of scenarios would simplify the process for employers.

Question 10: For bereavement leave, which of the following options for the leave entitlement to begin would be most appropriate?

b) The date of knowledge of the death or pregnancy loss

While 'date of knowledge' is subjective, it aligns with other areas of employment law and reflects when the need for time off genuinely begins. To provide employers and employees with more clarity, regulations and ACAS guidance should clarify that 'knowledge' is the point of formal or credible notification, and that employees should notify their employer as soon as reasonably practicable thereafter.

Question 11: Which of the following options for taking Bereavement Leave would be most appropriate?

a) Leave must be in one continuous block

Managing the entitlement in blocks of just one day would prove disruptive and complex to administer for employers given that managing unpredictable, intermittent absences is operationally challenging. Requiring employees to take the leave in one continuous block would significantly reduce employer difficulties related to managing the leave, particularly in the period soon after the bereavement when notice periods are likely to be short or non-existent. Employees would remain able to use annual leave entitlements to supplement bereavement leave.

Question 12: Which of the following windows for taking Bereavement Leave would be most appropriate?

c) 56 weeks

If the entitlement is for one week of leave which cannot be taken in one-day blocks, then a window of 56 weeks would be reasonable. If the entitlement is longer and/or can be taken in one-day blocks, the extended uncertainty for workforce planning for employers would be unreasonably difficult to manage, especially in smaller teams.

Question 13: Do you think employees should be required to provide notice they intend to take bereavement leave to their employer?

I. If the leave is taken very soon after the bereavement (e.g. within the first few days or weeks)

b. No

II. If the leave is taken at a later period (e.g. several weeks or months after the bereavement, such as on an anniversary):

a. Yes

The frequently unexpected nature of bereavement is such that a notice period for leave taken very soon after bereavement would not be reasonable. An employee should only be required to notify the employer as soon as reasonably practicable that they wish to take bereavement leave.

However, employees should be required to provide reasonable advanced notice of any bereavement leave which they wish to take after the eight-week mark, to facilitate operational planning and prevent disruptive, unexpected absences long after the triggering event.

The consistency of such an approach with Parental Bereavement Leave regulations would also prevent unnecessary complexity for employers in implementing the law.

Question 13b: (For those that answered ‘yes’ to II): What is a reasonable notice period employees should give for leave taken at a later period?

b. One week’s notice before the leave is due to start

An employee providing notice on the day that they intend to take leave would effectively negate the entire purpose of requiring notice for planned absences and provide no meaningful time for operational adjustment. A requirement to provide a week’s notice would be a reasonable expectation on the employee – given the length of time passed since the bereavement – while giving employers a meaningful period of time to arrange temporary cover or redistribute work.

Question 14: If you think that notice should be given for bereavement leave, in what form should it be given?

a) The same as Parental Bereavement Leave (any form of notice is acceptable)

The primary goal is swift and clear communication of the need to take bereavement leave, so any form of reasonable notice should be permitted. Both personal and business circumstances vary to such a degree – including in the most commonly used forms of communication – that excluding particular forms of communication would not be beneficial.

Question 15: For bereavement leave do you think that employees should be required to provide evidence of a bereavement to their employer?

c) Evidence should not be required but an employer should have the right to request evidence if they feel it is necessary

IoD research with over 500 business leaders in December 2025 found that a majority (55%) believe that evidence should not be mandatory but that employers should have the right to request evidence should they wish. For the vast majority of these employers, requests for evidence would not be commonplace; they would only be made where suspicions of misuse exist.

“For a short period of statutory unpaid leave, employers should be entitled to require simple evidence, not as a matter of suspicion but to ensure consistency and prevent misuse” – 2-9 employees, Manufacturing, North East England

For a significant minority (25%) of respondents, however, making the provision of evidence a statutory requirement would both make the process easier for employers to navigate and serve as an important guardrail against abuse:

“I have opted for automatically providing evidence to employers because it makes it much easier if it is a legal requirement rather than employers intruding into an employee's grief by asking for evidence. I also think that while very few people would abuse this provision, there will be some and so evidence should be provided” – 2-9 employees, Professional, scientific and technical activities, London

“Harsh as this is, we have caused a culture of 'take what you can' and so evidence should be mandatory to prevent abuse” – 50-99 employees, Administrative and support services, North West England

While we believe that Option C represents an appropriate balance between safeguards and the burden of providing evidence on employees, therefore, Options A and B together would represent an acceptable second choice. Options D and E should not be considered viable approaches since neither of them would provide employers with any confidence that the entitlement is not open to abuse.

Regulations should also specify what recourse employers will have if misuse of the entitlement is uncovered; the ability to ask for evidence will mean little if employers cannot discipline proven fraud. Regulations should therefore stipulate that making deliberate, fraudulent claims under the entitlement should be capable of being treated as a potential gross misconduct matter, subject to a fair disciplinary process. This step would provide a crucial safeguard for employers while protecting employees who act in good faith.

Figure 3: IoD Policy Voice results: December 2025, 532 responses

Do you think that employees should be required to provide evidence of a bereavement to their employer?

Yes	25%
No	3.2%
No, but they should be required to sign a declaration that they are eligible to take bereavement leave, and the reason they are taking leave is due to a bereavement or pregnancy loss	13%
Evidence should not be required but an employer should have the right to request evidence if they feel it is necessary	55.3%

Other	2.3%
Don't know	1.3%

Question 16: If you think an employee should provide evidence, or an employer should be allowed to request it, in order to take bereavement leave, what evidence would it be reasonable for an employee to provide? Please explain your answer.

Flexibility in the types of evidence required will clearly be important. In the majority of cases employers will not ask for evidence, and where they do will accept any reasonable evidence offered. However, regulations should stipulate examples of what constitutes ‘reasonable’ evidence so that employers are able to exercise discretion in the minority of cases where abuse is suspected.

For a standard bereavement, such evidence might include, but not be limited to: a death certificate; a death notice in media; a dated funeral order of service with the name of the deceased; a letter from a solicitor; documentation related to estate administration; or communication from a care home or hospice confirming a death.

For pregnancy loss, such evidence might include, but not be limited to: a letter or appointment card from a hospital, clinic, or GP surgery; a prescription or discharge summary related to the event; or a confirmation letter from a counselling service.

Question 17: Do you have a view on timescales which an employee should be required to provide evidence? Please explain your answer.

Given that the provision of evidence may involve applying for documentation from external sources, a reasonable timescale should be allowed. This could, for example, involve employees being required to provide evidence (where requested) within a month of the employer’s request for it.

I hope you have found our comments helpful. If you require further information about our views, please do not hesitate to contact us.

With kind regards,



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