

threshold, is it really fair that only some of their "redundancy payment" is paid tax free?

It is also proposed to abolish the concession that allows an employee not to pay tax on any contribution paid by the employer to legal fees. It is a legal requirement that employees take advice on a settlement agreement. In certain cases employers are likely to face pressure to gross up the contribution towards legal fees to ensure that employees do take necessary advice.

It was anticipated that the government would push through its changes quickly by responding to the consultation in the autumn statement. No response has yet been received, perhaps because the consultation has raised more complex issues than anticipated.

In recognition of the fact that more than two million grandparents help with childcare at a cost of £8 billion per annum, in 2016 employers will need to consider how best to introduce procedures to allow their staff who are grandparents to take shared parental leave to care for their grandchildren. This raises a number of logistical points that employers will need to consider. The consultation should shed light on this next year.

Too many talented women are leaving the workplace for caring reasons across Europe, at great cost to the European economy. This has prompted a European Commission consultation on challenges of work-life balance faced by working parents and caregivers which closes on February 17, 2016. The UK government is doing its bit to help ease the burden for working parents by its proposal to provide up to 30 hours free childcare for parents of children aged between 3 and 4.

It will be interesting to monitor the response to the consultation which should be published later in 2016 to see how it is proposed to tackle "work-life balance" at a European level and also whether the UK's proposal will really make any difference by persuading more carers to return to work.

Although it has been unlawful to pay women less than men for doing "like work" since 1970, gender pay inequality is still common in 2015. Figures published by the Office for National Statistics on November 18, 2015 confirm that the gender pay gap across all workers is 19.2 percent.

The government has announced that it is committed to "ending the gender pay gap in a generation" and in July introduced the "closing the gender pay gap" consultation paper considering how to introduce the requirement that employers with more than 250 staff report their gender pay gap figures.

The consultation raises a number of issues for employers: Where and how often to report? Can employers systems produce the relevant data? Should contextual information be voluntary? Perhaps the biggest issue is whether producing this information will make a difference.

We are due a formal response but pending its arrival the government is maintaining its focus on equal pay. In October 2015 it was announced pay reporting should include bonuses and be extended to the public sector. In Scotland this development will apply to public bodies with 20 or more staff. Employers are planning for the change with many undertaking equal pay audits to assess the size of any risk.

The Trade Union Bill 2015 is the most advanced of 2016's developments. It is currently making its way through the House of Lords and likely to be in force in April 2016. The key feature of the bill is to introduce a new voting threshold that makes strike action less likely.

The new requirement is that in addition to the majority of those who vote in a strike ballot voting in favour, at least 50 percent of those eligible to vote must vote. In the case of strike action relating to "important public services" including transport and health, both the subject of strike action over the past 12 months, at least 40 percent of all eligible voters must vote in favour.

Even if the unions do pass the new threshold employers will be able to dilute the impact of strike action. The current ban on using agency workers to cover striking workers will go and a new four month limit on a strike mandate, after which a new ballot is required, will be introduced.

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