

Number 37 *of* 2026

Employment Equality and Institutional Burials (Amendment) Act 2026

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EMPLOYMENT EQUALITY AND INSTITUTIONAL BURIALS (AMENDMENT) ACT 2026

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ACTS REFERRED TO

Employment Equality Act 1998 (No. 21)

Institutional Burials Act 2022 (No. 18)

Number 37 *of* 2026

EMPLOYMENT EQUALITY AND INSTITUTIONAL BURIALS (AMENDMENT) ACT 2026

An Act to amend the Employment Equality Act 1998 to provide for the making of regulations to require certain employers to report to the Minister for Children, Disability and Equality certain information relating to the remuneration of their employees by reference to the gender of such employees and certain other information; to amend the Institutional Burials Act 2022 to enable first cousins to participate in an Identification Programme under that Act; and to provide for related matters. [24*th October*, 2026]

Be it enacted by the Oireachtas as follows:

PART 1

Preliminary and General

Short title and commencement

1. (1) This Act may be cited as the Employment Equality and Institutional Burials (Amendment) Act 2026.

(2) This Act, other than *Part 3*, shall come into operation on such day or days as the Minister for Children, Disability and Equality may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

PART 2

Amendment of Employment Equality Act 1998

Amendment of Employment Equality Act 1998

2. Section 20A of the Employment Equality Act 1998 is amended—

(a) in subsection (1)—

(i) in paragraph (a), by the substitution of "employers to publish, and report to the Minister, information" for "employers to publish information", and

(ii) in paragraph (c), by the substitution of "employers to publish, and report to the Minister, concurrently with the publication and reporting of information" for "employers to publish, concurrently with the publication of information",

(b) by the substitution of the following subsection for subsection (5):

"(5) Regulations made under this section may prescribe the form and manner in which, and the frequency (which shall not be more frequent than once in each year) with which, information referred to in this section and a statement referred to in subsection (1)(c) is to be—

(a) published by employers under the regulations in order to bring such information and that statement to the attention of the employees, to whom the information and the statement relate, and the public, and

(b) reported by employers to the Minister under the regulations.",

(c) in subsection (6)(a), by the substitution of "to publish, and report to the Minister, information" for "to publish information",

(d) in subsection (8)—

(i) in paragraph (a), by the substitution of "information referred to in this section and a statement referred to in subsection (1)(c)" for "information referred to in this section", and

(ii) in paragraph (b)(i), by the substitution of "when they are published by the employer and reported by the employer to the Minister, or" for "when they are published, or",

(e) in subsection (9), by the substitution of "require the employer to publish, and report to the Minister, information" for "require the employer to publish information",

(f) by the insertion of the following subsections after subsection (9):

"(9A) Regulations made under this section may—

(a) require an employer to confirm, when reporting to the Minister information referred to in this section and a statement referred to in subsection (1)(c), the accuracy of the information and the statement, in so far as the employer concerned is aware, at the time of such reporting,

(b) prescribe requirements (in this subsection referred to as 'prescribed requirements') with which an employer shall ensure the statement referred to in subsection (1)(c) to be reported to the Minister under regulations made under this section (in this section referred to as a 'relevant statement') shall comply, including a requirement that the statement be in compliance with this section and those regulations and be otherwise appropriate for publication by the Minister,

(c) prescribe the procedure by which a relevant statement may be reviewed by the Minister to determine whether the relevant statement is in compliance with the prescribed requirements and is appropriate for publication by the Minister in accordance with the regulations,

(d) prescribe the circumstances in which, and procedure by which, a relevant statement, which is determined in accordance with regulations made under paragraph (c) not to comply with the prescribed requirements, may be returned to the employer concerned, and

(e) require the employer concerned to bring the relevant statement returned to that employer under regulations made under paragraph (d) into compliance with the prescribed requirements and, having done so, to submit the relevant statement to the Minister in such form and manner, and within such time period, as regulations made under this section may prescribe.

(9B) The Minister may—

(a) publish, including by electronic means, information and a relevant statement (including a relevant statement submitted to the Minister in accordance with regulations made under subsection (9A)(e)), reported in accordance with regulations made under this section, in such form and manner and at such frequency as such regulations may prescribe, or

(b) cease to publish the information or relevant statement, as the case may be, published under paragraph (a).

(9C) Regulations made under this section may prescribe a mechanism, including an electronic mechanism, to be made available by the Minister for the purpose of allowing sets, or characteristics, of information referred to in paragraphs (a) and (b) of subsection (1) and subsection (9) published by the Minister in accordance with this section and regulations made thereunder to be compared to other such sets or characteristics of such information in a manner that permits comparison between employers and between business or employment sectors.

(9D) The Minister may—

(a) continue to publish, in such form and manner as regulations made under this section may prescribe, relevant information and applicable statements, as the case may be, or

(b) cease to continue to publish relevant information and applicable statements, as the case may be, that the Minister continued to publish under paragraph (a).

(9E) The Minister may—

(a) make available relevant information, in such form and manner as regulations made under this section may prescribe, for the purpose of allowing sets, or characteristics, of relevant information to be compared, using the mechanism referred to in subsection (9C), to the sets, or characteristics, of the information, and in the manner, referred to in that subsection, or

(b) cease to make available relevant information that the Minister made available under paragraph (a).",

and

(g) by the insertion of the following subsection after subsection (10):

"(11) In this section—

'*Act of 2026*' means the *Employment Equality and Institutional Burials (Amendment) Act 2026*;

'applicable statement' means a statement of a similar kind to the statement referred to in subsection (1)(c), which—

(a) employers reported voluntarily to the Minister before the coming into operation of *section 2* of the *Act of 2026*, and

(b) the Minister published before the coming into operation of the said *section 2*;

'relevant information' means information of a similar kind to the information referred to in paragraphs (a) and (b) of subsection (1) and subsection (9), which—

(a) employers reported voluntarily to the Minister before the coming into operation of *section 2* of the *Act of 2026*, and

(b) the Minister published before the coming into operation of the said *section 2*.".

PART 3

Amendment of Institutional Burials Act 2022 and transitional provisions

Interpretation (*Part 3*)

3. In this Part, "Act of 2022" means the Institutional Burials Act 2022.

Amendment of Institutional Burials Act 2022

4. The Act of 2022 is amended—

(a) in section 2(1), in paragraph (a) of the definition of "eligible family member", by the substitution of "grandniece, grandnephew or first cousin" for "grandniece or grandnephew",

(b) in section 43(3), by the substitution of "grandniece, grandnephew or first cousin" for "grandniece or grandnephew", and

(c) in section 57(6), by the substitution of "grandnephew, first cousin" for "grandnephew".

Transitional provisions

5. (1) *Subsection (2)* applies to a person—

(a) who believes on reasonable grounds that he or she is, in relation to a deceased person, a first cousin of the person,

(b) who, prior to the coming into operation of *section 4* made an application, under section 48 of the Act of 2022, to participate in an Identification Programme on the basis of that belief, and

(c) in respect of whom, prior to the coming into operation of *section 4*, a determination was made under section 48 of that Act that he or she was not eligible to participate in the Programme and either—

(i) no appeal was made against that determination under section 81 of that Act,

(ii) an appeal was made against that determination and that determination was confirmed on appeal, or

(iii) an appeal was made against that determination and was withdrawn before a decision was made.

(2) Nothing in the Act of 2022 shall be construed so as to prevent a person to whom this subsection applies from making a further application, on or after the coming into operation of *section 4*, under section 48 of that Act to participate in an Identification Programme.

(3) *Subsection (4)* applies where—

(a) on or after the coming into operation of *section 4*, an application is made under section 48 of the Act of 2022 to participate in an Identification Programme by a person who the Director is satisfied, in accordance with that section, is an eligible family member by reason of being a first cousin of a deceased person, and

(b) before the coming into operation of *section 4*, an eligible family member (in this section referred to as a "relevant objector") entitled to object under subsection (1) of section 44 has made an objection, in accordance with that section, to the participation in that Programme of another eligible family member in relation to that deceased person.

(4) Without prejudice to the right of a relevant objector to make an objection under section 43 or 44 of the Act of 2022, the Director shall, before making a determination under section 48 of that Act as to whether a person referred to in *subsection (3)(a)* may participate in the Identification Programme, make reasonable efforts to contact a relevant objector to ascertain whether he or she wishes to object to the participation in that Programme by that person and have such objection considered by the Director for the purposes of section 48(2)(b) of that Act.

(5) Where a relevant objector wishes to object in accordance with *subsection (4)*, he or she shall notify the Director of the objection and the grounds for such objection when contact is made or within such period thereafter as may be specified by the Director which period shall be prior to the making of a determination under section 48 of the Act of 2022 in respect of such participation and the objection shall, for the purposes of that Act, be taken to be an objection made under and in accordance with section 44 of that Act.

(6) In this section, "Identification Programme" has the same meaning as it has in the Act of 2022.