BERMUDA

EMPLOYMENT AMENDMENT ACT 2026

2026 : 3

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WHEREAS it is expedient to amend the Employment Act 2000 to provide for the introduction of parental leave entitlement to employees upon the expected placement or placement of a child under the age of twenty-four months within the household;

Be it enacted by The King's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act, which amends the Employment Act 2000 ("the principal Act"), may be cited as the Employment Amendment Act 2026.

Amends section 5

2 Section 5(3)(a) of the principal Act is amended by inserting after the words "paternity leave", the words "parental leave,".

Inserts new section 16B

3 The principal Act is amended by inserting the following after section 16A—

"**Parental leave**

16B (1) Subject to subsections (3), (4) and (5) an employee shall be entitled to leave from his or her employment, for the purposes of caring for a child (hereinafter referred to as "parental leave") upon the expected placement or placement of a child within that employee's household by way of adoption or legal guardianship.

(2) The parental leave entitlement in respect of—

(a) the mother named in the court order for adoption or legal guardianship—

(i) who has completed at least one year of continuous employment on the date of expected placement or placement of the child, shall be thirteen weeks paid leave;

(ii) who has not completed at least one year of continuous employment on the date of expected placement or placement of the child, shall be thirteen weeks unpaid leave;

(b) the father named in the court order for adoption or legal guardianship—

(i) who has completed at least one year of continuous employment on the date of expected placement or placement of the child, shall be five consecutive days paid leave;

(ii) who has not completed at least one year of continuous employment on the date of expected placement or placement of the child, shall be five consecutive days unpaid leave.

(3) Parental leave must be taken within fourteen weeks of the date of the making of a court order for adoption or legal guardianship.

(4) An application for parental leave must—

(a) be submitted to an employer no later than four weeks before the date an employee specifies as the date on which the employee intends to commence parental leave;

(b) state the dates of commencement and conclusion of parental leave;

(c) include a copy of the court order for adoption or legal guardianship.

(5) An employee shall be entitled to parental leave in respect of a child during a 12-month period commencing on the date of the making of a court order for adoption or legal guardianship.

(6) An employee who has taken parental leave shall be entitled to resume work—

(a) in the position the employee occupied at the date of commencement of parental leave; or

(b) where the position previously held no longer exists, in a position comparable to the position held at the date of commencement of parental leave with not less than the same wages, benefits and level of seniority.

(7) Notwithstanding subsection (4)(b), an employee who has taken a period of parental leave under subsection (2)(a) shall notify her employer at least two weeks in advance of the date on which she intends to resume work.

(8) An employee who fails to notify her employer in accordance with subsection (7) shall be taken to have terminated her employment.

(9) In this section "child" means a child under the age of twenty-four months at the date of the making of a court order in favour of an employee for adoption or legal guardianship.".

Amends section 20

4 Section 20(3)(a) of the principal Act is amended by inserting after the words "paternity leave" the words ", parental leave".

Consequential Amendment to the Payroll Tax Act 1995

5 The Payroll Tax Act 1995 is amended in section 9(2)(h) by—

(a) deleting the words "or paternity leave" and by substituting ", paternity or parental leave";

(b) deleting the words "or 16A(2) (paternity leave)" and by substituting ", 16A(2) (paternity leave or 16B(2) (parental leave)".

Consequential Amendment to the Tax Credits Act 2025

6 The Tax Credits Act 2025 is amended in section 10(3)(b)(ii) by deleting the words "maternity or paternity leave" and by substituting the words "maternity, paternity or parental leave".

Commencement

7 This Act shall come into operation on such day as the Minister may appoint by notice published in the Gazette.

[Assent Date: 25 March 2026]

[Operative Date: 01 June 2026]