

Monday Morning Dispatch

YOUR WEEKLY EMPLOYMENT LAW NEWSLETTER FROM CHADWICK LAWRENCE LLP

Coming up this week...

- Sam & Nils discuss Clean Air Zone Charges and Disclosure Issues in Pregnancy Discrimination
- In our final video on fire and rehire, Daniel looks at the Government's consultation on whether significant changes to shift patterns should stay outside the new rules or be treated as a 'restricted variation'.
- In the news, we take a look at a case about balancing protected beliefs in the workplace.
- Don't miss our Flexible Working seminar this Thursday, register below!

The Legal Alternative Podcast



30. Protections for Job Applicants Under the Equality Act & Zero Tolerance Approach to Waste Crime

This week, Sam & Nils discuss a recent Equality Act case involving a job applicant and the importance of reasonable adjustments during the recruitment process, alongside a government crackdown on large-scale fly-tipping and environmental crime.



The Media Hub



Bereaved Partners Paternity Leave - Review of new legislation

Where the primary carer of a child dies during the first year of a child's life, a new right will soon apply allowing the partner of the carer to access up to 52 weeks of leave. We discuss the new rights, the limitations in relation pay and the interaction with other types of leave.



In the News

Enterprise Management Incentives – April 2026 Changes Signal Wider Access and Benefits for Companies and Employees



From 6 April 2026 major reforms to Enterprise Management Incentive (**EMI**) share schemes will enable a significantly increased number of companies and employees to benefit from these already hugely popular schemes. The changes implement those announced in the 2025 Autumn Budget.

EMI's have for a long time held appeal to companies wishing to incentivise and reward key employees through equity acquisition. Provided that both the company and employee meet eligibility requirements, both parties can benefit from weighty tax advantages. EMI's are highly flexible share schemes under which an eligible employer company may grant to an eligible employee a share option to acquire shares in recognition of their value to the business. EMI's may allow share acquisition on an unconditional or conditional basis; conditions of acquisition may be linked to the passage of time or where certain specified criteria are met. Criteria may be linked to the company itself (for example financial performance) or the specific employee (for example the meeting of employment related targets), or both. Frequently EMI's are conditional upon an ultimate business sale, or exit.

EMI's tax efficiency has popularised these schemes for many small and medium sized businesses. No tax is payable upon the grant of an EMI option and provided that the acquisition price of shares under an EMI option is at least equal to the market value of the shares when the option is granted, no income tax or national insurance contributions are payable on exercise of the option by the employee. Preferential capital gains tax (**CGT**) rates are applicable to employees on the sale of their shares, with added benefits of further CGT reductions if business asset disposal relief applies.

The reforms seek to widen access for companies and employees who can benefit from EMI which will come as a welcome change for those seeking to explore EMI's in their business and strategic planning. The reforms reflect:

Gross Assets Limit – an increase from £30 million to £120 million on the cap of gross assets a company or group can have to qualify for EMI, resulting in larger asset rich businesses being able to qualify;

Maximum Number of Employees – an increase from 250 employees to 500 employees for employer eligibility, meaning a wider scope of businesses will be eligible;

Value of Share Options – an increase from £3 million to £6 million in relation to the total value of unexercised share options under the EMI (the individual employee limit of £250,000 remains unchanged), thus enabling a business to benefit from a greater value of EMI grants potentially to a greater number of employees;

Exercise Period for Share Options – extended from 10 to 15 years from the date of grant;

HMRC Notification – from April 2027 there will now be no requirement to notify HMRC of EMI grants. The only recording for businesses of EMI grants will be in their employment related securities return, resulting in a much decreased administrative and compliance burden.

For those with current EMI's in place, there is reassurance that any existing EMI's can be amended to reflect the new time limits and exercise period without losing the tax benefits associated with the schemes.

The upshot of these reforms will be even greater EMI interest and take up from eligible businesses, reflective of the government's encouragement of entrepreneurial growth. EMI's are likely to have an even greater consolidated position in the commercial market as a result.

Should you require any advice or assistance in relation to EMI schemes please do not hesitate to contact us at CoCoDepartment@chadlaw.co.uk or call us on 0113 225 8811.

Upcoming Seminars & Events



We're pleased to announce the return of our Employment Law Seminars & Events Programme for 2026! For more information and to register, please click below:

Employment Law & Recruitment Market Update *with Hays*

23
APR

TIME
8:30 AM - 10:00 AM
LOCATION
Hays Leeds Office, LS1 8EQ



Mental Health Awareness Sessions



We're partnering with Tailored Learning Solutions to offer two day, in person, accredited Mental Health First Aid courses at our Wakefield office.

Accredited by MHFA England® and the Royal Society for Public Health, MHFAiders will improve knowledge and develop skills to support someone who may struggling and what to do with crisis support.



MHFA 2 day (all day events) - £300 +VAT pp.

29/30
APR

1/2
JUL

30/1
SEPT/OCT

(Includes 3 year membership to the Associate for MFAiders, 3 years access to the MHFA Support App, Immediate wellbeing support via SHOUT charity, Quarterly Webinars and optional Level 3 OfQual Examination accredited with the Royal Society for Public Health)

30
JUNE

MHFA Refresher - £125 +VAT pp.

9:30 AM - 13:30 PM (Includes same benefits as above)

Managing Neurodiversity in the Workplace - for Managers (CPD Certified 8hrs) - £250

28
APR

1 Hour
(9:30 AM)

1
MAY

1 Day
Workshop

Both sessions need to be attended for the full CPD hours manager course, but the awareness can be attended as a stand alone event without the managers day (hope that makes sense). If you have learners just wanting the webinar this will be £50 pp. 1 hour CPD certificate but no access to benefits.

(Learners that attend both the webinar and managers course can access a free learning portal with additional resources for 3 years with new information being frequently, review slides, notes and videos at any time).

More info on MHFA and ND courses can be found here:

<https://www.tailoredlearningsolutions.co.uk/mental-health-first-aid>

Contact Us



For questions, feedback, article ideas, or story contributions, email boxhr@chadlaw.co.uk and we'll be in touch.

[Connect with us on LinkedIn](#)