

**Príomhoifigeach Daoine**

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To:

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- Each Regional Executive Officer**
- Each National Director**
- Each Assistant National Director HR**
- Each Assistant Chief Finance Officer**
- Each Regional Director of People**
- Each Regional Director of Finance**
- Each CEO Section 38 Agencies**
- Each HR Manager Section 38 Agencies**
- Each Employee Relations Manager**
- Each Group Director of Nursing & Midwifery**
- Each Group Director of Midwifery**
- Each Clinical Director**
- Head of HR, PCRS**
- Director National Ambulance Service**

From: **Anne Marie Hoey, Chief People Officer**

Date: **21st November 2025**

Subject: **HR Circular 017/2025 - Annual leave and notice period for resignations and retirements**

Dear Colleagues,

The purpose of this Circular is to set out the arrangements that apply to HSE employees as follows:

- 1) the requirement that outstanding annual leave should form part of the notice period in the case of resignations and retirements. This also includes any days untaken in lieu of public holidays.
- 2) the request to provide at least three months' notice in the case of retirements and ensure that all annual leave is taken prior to retirement. The notice period can include untaken annual leave.

1. Annual leave and resignations and retirements

Managers are required to monitor annual leave arrangements to ensure that employees avail of their full contractual leave entitlement in a timely manner within the leave year to which it relates. Managers are also responsible for ensuring that employees are not permitted to accumulate excessive amounts of annual leave which may have to be accommodated at a later date.

Employees should be made aware that any outstanding annual leave entitlement must form part of the notice requirement in the case of resignations and retirements. This would also include any days untaken in lieu of public holidays where applicable. Management must make every effort to ensure that staff are facilitated in availing of any outstanding annual leave in advance of their resignation/retirement date.

Payment in lieu of outstanding annual leave may only be allowed in very exceptional cases such as when an employee is approved for ill-health retirement or is dismissed or death in service. Payment in these circumstances is subject to Section 23 of the Organisation of Working Act 1997, which provides for compensation on cesser of employment.¹ This also applies to NCHDs where it is not possible for employees to take their full annual leave entitlement prior to the termination date of their current placement with the employer/changeover date. In such exceptional circumstances, and in accordance with the provisions of the NCHD contract, NCHDs may be entitled to payment from their current employer in lieu of any outstanding annual leave, subject to compliance with the statutory annual leave provisions under the Organisation of Working Time Act 1997.

In the case of retirements, the retirement date should, if necessary, be adjusted to allow for all annual leave to be taken in advance of retirement and will form part of the three months' notice period (see below).

2) Notice period for retirements

HSE employees who are intending to retire should apply for their retirement benefits at least three months before their retirement date. Formal notification of retirement is given by completing and submitting the [HR107\(a\) retirement form](#) and [HR106 leaving form](#).

It is recommended that employees submit their completed HR107a to their local Pension Office at least three months in advance of their retirement date. In all cases,

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23.—(1) Where—

(a) an employee ceases to be employed, and

(b) the whole or any portion of the annual leave in respect of the current leave year or, in case the cesser of employment occurs during the first half of that year, in respect of that year, the previous leave year or both those years, remains to be

granted to the employee,

the employee shall, as compensation for the loss of that annual leave, be paid by his or her employer an amount equal to the pay, calculated at the normal weekly rate or, as the case may be, at a rate proportionate to the normal weekly rate, that he or she would have received had he or she been granted that annual leave.

except ill-health retirements, the HR107a form must reach the employee's local Pensions Office in a timeframe commensurate with their contractual notice period (generally one month before their retirement date).

A notice period of three months is recommended to allow sufficient time to complete all the required administrative work and avoid any unnecessary delays in receiving pension benefits. Where employees do not give sufficient notice, there may be a delay in receiving retirement benefits.

Further information on how to complete the HR107(a) retirement form and retirement planning is set out [HERE](#).

Section 38 employers should have appropriate arrangements in place and ensure that these are communicated to their staff.

Please ensure that this Circular is brought to the attention of all relevant managers and staff in your area of responsibility.

Queries

Queries from individual employees and managers regarding these arrangements should be referred to local HR Departments/Employee Relations Departments. Please note that the National HR Help Desk is also available to take queries on 1800 444 925 or email: ask.hr@hse.ie.

Queries from individual employees and managers on pensions should be referred to local Pensions Area Offices ([Contact Pensions - HSE Staff](#))

Requests for clarification from Pensions and HR Managers in the HSE on pension policy matters should be directed to Teresa Coss, HSE Pensions Quality & Standards Manager – HR Shared Services, email PensionsQualityAndStandards@hse.ie

Queries from HR Departments on the contents of this Circular may be referred to National Employee Relations, HR Directorate, 63-64 Adelaide Road, Dublin 2 Tel: 01 6626966, Email: info.t@hse.ie.

Yours sincerely



Anne Marie Hoey
Chief People Officer