

# Maternity Leave — Q&A Part 1

The rules regarding maternity leave and pay are complex and employees are increasingly knowledgeable about their rights. In addition, the rules change on a regular basis, all of which means that it is easy for employers to get it wrong. This month and next month, we look at some common questions employers ask and provide the answers:

## What happens to holiday entitlement during maternity leave?

Both statutory and contractual annual leave entitlement accrue during maternity leave. A woman cannot take holiday while on maternity leave but can take it immediately before her maternity leave starts and after it ends. If holiday cannot be taken in the current holiday year, an employee should be allowed to carry it forward to the next leave year.

## Can an annual pay rise wait until an employee returns from maternity leave?

No – the woman should be treated as if she were not pregnant so should receive the pay rise while she is on maternity leave. If she is receiving the flat rate of statutory maternity pay (SMP) when the pay rise is made,

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her normal salary (with the increase added) will only become payable when she returns to work. Depending on the circumstances, the higher rate of SMP may need to be recalculated to take account of the increased salary.

### **Do I have to make pension contributions for a woman on maternity leave?**

During ordinary maternity leave (the first 26 weeks) and paid additional maternity leave (the next 13 weeks) employers' pension contributions should continue based on normal salary and the period will count as pensionable service. However, employee contributions will be based on the actual pay received by the employee during this period. No contributions need to be made during unpaid additional maternity leave (the last 13 weeks). These provisions may be varied by contract or the pension scheme rules so it is worth checking these documents.

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good on paper, even better in person

### **Contact us**

**Ware & Kay's specialist, Gill Wilkinson, has extensive experience in all aspects of employment law. Contact her on 01904 716000 or gillian.wilkinson@warekay.co.uk.**

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