

Pregnancy, Maternity Leave and Parental Leave under German law - What do they cost the employer?

Overview of costs of prevention from work during pregnancy, maternity leave and parental leave

Phase:	Individual Prevention from Work because of dangers for mother or child in specific cases listed in § 11 Mutterschutzgesetz (Act on the Protection of Mothers)	Statutory Maternity Leave 6 weeks before and 8 respectively 12 weeks after birth, 12 weeks in case of early birth, twins, disabled child		Parental Leave up to 36 month per child split over up to 8 years
Name of payment:	„Mutterschutzlohn“ Remuneration for protected mothers	„Mutterschaftsgeld“ Subsidy for motherhood	„Zuschuss zum Mutterschaftsgeld“ Supplement to the subsidy for Motherhood	„Elterngeld“ Parental money
Employer pays:	The employer pays to the mother: <ul style="list-style-type: none">- average remuneration of the last 3 payslipped calendar month before beginning of pregnancy- any increases of salary must be reflected- annual bonuses etc. must be granted as far as requirements are met- for details see § 18 Mutterschutzgesetz (Act on the Protection of Mothers)		Employer pays to mother: <ul style="list-style-type: none">- a cash supplement in the amount of the difference between 13 € and the average net remuneration of her last 3 payslipped calendar month before beginning of protection periods- for details see § 20 Mutterschutzgesetz (Act on the Protection of Mothers)	Employer does not pay anything during parental leave He may reduce the leave accrual (proactively!)
Others pay:	The health insurance reimburses 100% of the salary for protected mothers to the employer (on request only) for details see § 1 sec. 2 no. 2, 3 AAG (Gesetz über den Ausgleich der Arbeitgeberaufwendungen für Entgeltfortzahlung – German Act on the Compensation of the Expenses of Employers for Continued Remuneration)	Health insurance pays: <ul style="list-style-type: none">- if mother is member of statutory health insurance: the average net remuneration of the last 3 payslipped calendar month before beginning of protection periods, but at max. 13 € / calendar day- if mother is not a member of the statutory health insurance: max. 210 € / month- for details please see § 19 Mutterschutzgesetz (German Act on Protection of Mothers) / § 24 i SGB V (German Act on Sozial Security, Section V)	Health insurance reimburses to the employer: <ul style="list-style-type: none">- 100% of the cash supplement- for details please see § 1 sec. 1 no. 1 AAG (Gesetz über den Ausgleich der Arbeitgeberaufwendungen für Entgeltfortzahlung – German Act on the Compensation of the Expenses of Employers for Continued Remuneration)	Administrative Office for Parental Money pays to the mother/father: <ul style="list-style-type: none">- 65-100% of her/his net remuneration before birth of the child for 12 month and some times longer- Minimum 300 €, Maximum 1,800 € per month- income during parental leave reduces parental money; with 2,770 € of income or more, no parental money falls due anymore- parental money can be extended if father takes parental leave too- for details see § 2 - 4 BEEG (Bundeselterngeld- und Elternzeitgesetz – Act on Parental Money and Parental Leave)