

## 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

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