STATUTORY INSTRUMENTS

2020 No. 450

The Maternity Allowance, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Adoption Pay, Statutory Shared Parental Pay and Statutory Parental Bereavement Pay (Normal Weekly Earnings etc.) (Coronavirus) (Amendment) Regulations 2020

Amendment of the Social Security (Maternity Allowance) (Earnings) Regulations 2000

4. In regulation 6 of the Social Security (Maternity Allowance) (Earnings) Regulations 2000(1) (determination of average weekly amount of specified payments), after paragraph (3) insert—

"(4) Paragraph (5) applies in respect of a week where-

- (a) a woman is a furloughed employee;
- (b) the woman's employer has claimed and is in receipt of financial support in respect of the woman's earnings under the Coronavirus Job Retention Scheme; and
- (c) the woman's earnings are lower than they would otherwise have been as a result of that woman being a furloughed employee.

(5) Where any of the weeks in the period of 13 weeks referred to in paragraph (1)(a) or (b) is a week to which this paragraph applies, the average weekly amount of the specified payments are to be determined as if for that week she were paid the amount she would have derived from her employment had she not been a furloughed employee.

(6) For the purposes of paragraphs (4) and (5)—

"Coronavirus Job Retention Scheme" ("the Scheme") means any scheme to provide for payments to be made to employers on a claim made in respect of them incurring costs of employment in respect of furloughed employees arising from the health, social and economic emergency in the United Kingdom resulting from coronavirus and coronavirus disease and contained in such Directions as may be issued from time to time pursuant to section 76 of the Coronavirus Act 2020;

"coronavirus" and "coronavirus disease" have the meanings given in section 1 of that Act.

"furloughed employee" has the meaning given for the purposes of the Scheme.".