

**EQUALITY AND HUMAN RIGHTS COMMISSION**  
*Employers in the dark ages over recruitment of pregnant women and new mothers*



**British employers are 'living in the dark ages' and have worrying attitudes towards unlawful behaviour when it comes to recruiting women, new statistics from the Equality and Human Rights Commission reveal.**

Showing that many businesses' attitudes are decades behind the law, the survey of 1,106 senior decision makers in business found around a third (36%) of private sector employers agree that it is reasonable to ask women about their plans to have children in the future during recruitment.

The new statistics also reveal six in 10 employers (59%) agree that a woman should have to disclose whether she is pregnant during the recruitment process, and almost half (46%) of employers agree it is reasonable to ask women if they have young children during the recruitment process.

Conducted by YouGov on behalf of the Commission, the survey was commissioned to understand managers' attitudes around pregnancy and maternity discrimination.

Looking beyond antiquated recruitment beliefs, the survey also found that, when it comes to maternity discrimination in the workplace, 44% of employers agree that women should work for an

organisation for at least a year before deciding to have children.

What's more, the same number agrees that women, who have had more than one pregnancy while in the same job, can be a 'burden' to their team.

In fact, 40% of employers claim to have seen at least one pregnant woman in their workplace 'take advantage' of their pregnancy, whilst around a third believe that women who become pregnant and new mothers in work are 'generally less interested in career progression' when compared to other employees in their company.

Financially, four in 10 (41%) employers agreed that pregnancy in the workplace puts 'an unnecessary cost burden' on the business. Half (51%) of employers agree that there is sometimes resentment amongst employees towards women who are pregnant or on maternity leave. Furthermore, around a third (36%) of employers disagree that it is easy to protect expectant or new mothers from discrimination in the workplace.

**The Commission is calling on employers to put a stake in the ground to eliminate these attitudes and, more importantly, pregnancy and maternity discrimination in the workplace for good.**

**MINIMUM WAGE INCREASE**  
**The National Minimum Wage Regulations 2018 have been laid before parliament.**

They provide for the annual increase to the minimum wage and national living wage with effect from 1st April 2018 as follows:-

<b>25+ - £7.83</b>	(previously £7.50)
<b>21-24 - £7.38</b>	(previously £7.05)
<b>18-20 - £5.90</b>	(previously £5.60)
<b>18 - £4.20</b>	(previously £4.05)

The accommodation offset will be £7.00 per day (previously £6.40).

**PAYSLIPS**

**The Employment Rights Act (itemised pay statement) Order 2018 was laid before Parliament this month.**

It requires payslips to state number of hours being paid where wages vary according to time worked; either as an aggregate number of hours or as separate figures for different types of work (or rate of pay).

It comes into force on 6 April 2019.

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# KEY TAX CHANGES IMPACTING PAYMENTS UNDER SETTLEMENT AGREEMENTS FROM 6TH APRIL 2018 - WHAT YOU NEED TO KNOW

The new rules in relation to tax come into effect from 6 April 2018. These rules will only apply where the employment terminates on or after 6 April 2018. HMRC are in the process of drafting detailed guidance on the application of the new rules and hope to publish it in the Employment Income Manual before 6 April.

## TERMINATION PAYMENTS

The new legislation splits an employee's termination payment into two types of payments;

- Payments that can still benefit from the £30,000 threshold
- Payments that cannot benefit from the £30,000 threshold

## PILONs (PAYMENTS IN LIEU OF NOTICE)

All PILONs will be both taxable and subject to Class 1 National Insurance Contributions (NICs).

The employer must identify the amount of basic pay that the employee would have received if they had worked their notice period, even if the employee leaves the employment part way through their notice period and regardless of whether there is a PILON clause in their contract of employment.

The amount will be treated as earnings and will not be subject to the £30,000 Income Tax exemption.



## BONUS

Expected bonus income will be treated as earnings, this includes any bonus that the employee would have received (if their employment had continued long enough) during their notice, or at another time but which relates to the time before their employment ended or the time that would have been their notice period. 'Bonus' includes commission, incentives or anything similar.

## PAYMENTS FOR INJURY TO FEELINGS - DISCRIMINATION

Payments for injury to feelings will only be exempt from tax if they relate to a psychiatric injury or other recognised medical condition.

## FOREIGN SERVICE RELIEF

Currently, termination payments to UK resident employees can be exempt (in whole or in part) if they relate to periods spent working outside of the UK. This exemption will be removed from April 2018.

## OTHER PAYMENTS

Statutory redundancy is exempt from Income Tax and NICs. Legal fees are also exempt from Income Tax and NICs.

## PAYMENTS EXCEEDING £30,000

Employer NICs will be due on any balance over £30,000. This will align tax and employer NICs, but will increase the cost of termination payment for employers.

## INCREASE IN UK COMPENSATION LIMITS FROM 6 APRIL 2018

The government has announced new limits on certain employment tribunal awards and other amounts payable under employment legislation. The two key changes to be aware of are:

- The limit on the compensatory award for "ordinary" unfair dismissal will increase from £80,541 to **£83,682**
- The maximum amount of a week's pay for the purposes of calculating statutory redundancy payments and the basic award in unfair dismissal claims will increase from £489 to **£508**.

These new limits will apply to dismissals that take effect on or after 6 April 2018.

*Note that the cap on the compensatory award for "ordinary" unfair dismissal is the lower of the statutory limit set out above and 52 weeks' pay of the individual concerned.*



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