



Childcare vouchers and maternity leave

In a surprising decision, the EAT has held that childcare vouchers which an employee receives via a salary sacrifice arrangement are remuneration and therefore do not need to be provided during maternity leave.

As a consequence, the EAT held that it is not discriminatory for an employer to cease to provide the childcare vouchers during maternity leave as the obligation to maintain terms and conditions during maternity leave expressly excludes remuneration.

This decision directly contradicts HMRC guidance and should be taken with some caution.