

ROYAL HOLLOWAY
University of London

Maternity Leave Policy

Contents List	Page Numbers
Glossary of Terms and Abbreviations	1
1.0 Background Information	2
2.0 Policy	2
2.1 Eligibility	2
2.2 Entitlement	2
2.3 Maternity Pay	3
2.3.1 Occupational Maternity Pay	3
2.3.2 Statutory Maternity Pay	3
2.3.3 Unpaid Leave	3
2.3.4 Maternity Allowance	3
2.4 Time Off for Antenatal Care	4
2.5 Applying for Maternity Leave	4
2.5.1 Notice of Intention to take Maternity Leave	4
2.6 Stillbirth and Miscarriage	5
2.7 Sickness during Pregnancy	5
2.8 "Keeping in Touch" days	5
2.9 Returning from Maternity Leave	6
2.9.1 Notification of Intention to Return from Maternity Leave	6
2.9.2 College Notification of End of Maternity Leave	7
2.9.3 Returning to Work	7
2.9.4 Repayment	7
2.9.5 Reintroduction to the Workplace	7
2.9.6 Resignation after Maternity Leave	8
3.0 Transfer of Maternity Leave	9
3.1 Fixed Term Contracts and Maternity Leave	
3.2 Annual Leave	9
3.3 Sickness after Maternity Leave	10

3.4 Time off for IVF Treatment	10
3.5 Pension Schemes	10
3.6 Health and Safety	11

Glossary of Terms and Abbreviations

Childbirth means the live birth of a child, or a stillbirth after a pregnancy lasting at least 24 weeks.

Expected Week of Childbirth (EWC) means the week, beginning with midnight between Saturday and Sunday, in which it is expected that the baby will be born.

SMP is Statutory Maternity Pay. SMP is a weekly payment subject to average weekly earnings of not less than the lower National Insurance earnings limit. The College pays SMP through the payroll and it is subject to tax and National Insurance deductions. Qualifying women are entitled to SMP whether or not they intend to return to work for the College.

Ordinary Maternity Leave (OML) is the first 26 weeks of maternity leave. During this time an employee is entitled to all of their contractual rights (such as pension or holidays) that the employee would have received if they had not been on leave.

Additional Maternity Leave (AML) is the second 26 weeks of maternity leave and it starts on the day after the Ordinary Maternity Leave period finishes. During this time an employee is entitled to accrue contractual holidays that they would have received if they had not been on leave.

A **Mat B1** is the medical certificate which confirms the pregnancy and the date a baby is due. An employee will receive this from their doctor or midwife at 26 weeks into their pregnancy. An employee must let their HR Representative have this certificate as soon as possible, but in any case before the start date of their maternity leave.

The **Qualifying Week** is the 15th week before the EWC. It is used to calculate entitlement to the type of maternity leave an employee is entitled to, and the right to SMP.

Occupational Maternity Pay (OMP) encompasses either, or both, OML and AML and it may exceed these statutory entitlements. OMP is specific to the College.

Statutory Maternity Pay (SMP) is subject to average weekly earnings of not less than the lower National Insurance earnings limit. Employees with at least 26 weeks' service at the Qualifying Week are entitled to receive 39 weeks SMP. The College pays SMP through the payroll and it is subject to tax and National Insurance deductions. The SMP is specified by the Government. The current rate is available from the HR Department and on line.

Statutory Maternity Allowance. If an employee is not eligible for SMP and has paid at least 26 weeks' National Insurance contributions over the preceding 66 weeks (ending with the week before the EWC) then she may be entitled to SMA or some other payment. This is claimed from the Jobcentre Plus/Social Security Office. An SMP1 form should be completed by the employee's HR representative.

1.0 Background Information

This policy sets out the rights of employees to occupational and statutory maternity leave and pay.

Maternity leave is open to all members of staff with the relevant length of service at the College.

Employees who become pregnant are asked to speak to their line manager as soon as possible to ensure that Health and Safety precautions are considered during pregnancy and after childbirth. Employers are required specifically by Health and Safety legislation to protect the health and safety of employees who are pregnant, have recently given birth or are breastfeeding. As soon as the employer knows the employee is pregnant the protection starts.

The College is committed to ensuring equality and diversity across the College and the purpose of this maternity policy is to provide an opportunity for our female staff to integrate the development of a career with family responsibilities.

All rights described in this policy apply equally to both part-time and full-time employees, providing they meet the qualifying conditions.

2.0 The Policy

2.1 Eligibility

All pregnant employees, regardless of length of service, have the right to take up to 26 weeks ordinary maternity leave and up to a further 26 weeks additional maternity leave and to resume work afterwards, a total of 52 weeks leave.

However, not all employees may be eligible to receive the College's occupational maternity pay and or statutory maternity pay. (See section 2.3 Maternity Pay).

2.2 Entitlement

During maternity leave employees are entitled to take 52 weeks leave, which is made up of 26 weeks **Ordinary Maternity Leave** and 26 weeks **Additional Maternity Leave**.

Additional maternity leave follows on immediately from the end of the period of ordinary maternity leave.

The start date for maternity leave must be no earlier than the beginning of the 11th week before the expected week of childbirth (EWC).

Any employee taking maternity leave has the right to return to work at any time during either ordinary maternity leave or additional maternity leave period, subject to following the correct notification procedure.

However, there is a period of compulsory maternity leave as, legally, an employee may not work for two weeks from the date the baby is born.

2.3 Maternity Pay

To qualify for SMP and OMP an employee must have been employed continuously for at least 26 weeks into the 15th week before the expected week of childbirth.

During the 52 weeks maternity leave eligible employees are entitled to receive:

- 18 weeks full pay (inclusive of SMP)
- 21 weeks SMP
- 13 weeks unpaid leave

Maternity pay, both SMP and OMP, will be paid into the employee's bank account through payroll on the same date that her salary would have been payable, and will be subject to deductions for tax, National Insurance and pension contributions in the usual way.

2.3.1 Occupational Maternity Pay

The first 18 continuous weeks will be paid at full salary and will include any SMP due at the appropriate rate set by the government.

If an employee is employed as a casual or permanent variable employee at the College and is entitled to OMP, this will be calculated based on the average hours worked in the 12 weeks prior to the date of commencing maternity leave.

2.3.2 Statutory Maternity Pay

Statutory Maternity pay is paid by employers on behalf of the Government for up to 39 weeks at the rate set by the Government. The first 18 weeks are paid as outlined above.

In addition to the qualifying criteria stated in section 2.3, employees will be entitled to receive statutory maternity pay during maternity leave provided that their average weekly earnings are not lower than the lower earnings limit for national insurance contributions. Statutory maternity pay is currently payable for up to 39 weeks; 6 weeks at the higher rate and up to 33 weeks at the standard rate. During the remaining 33 weeks, the employee will receive the lesser of:

- SMP at the current rate (this amount is set by the Government) or
- 90% of their average weekly earnings.

SMP is payable whether or not the employee intends to return to work and is payable for 39 weeks from the beginning of the employee's maternity leave

SMP is payable only when an employee is absent from work. It will cease when the employee returns to work unless the employee is returning to work on a Keep in Touch (KIT) day (see section 2.8).

If an employee does not qualify for SMP, she should ask the Human Resources Department for form SMP₁, as she may be entitled to maternity allowance (MA):

Employees who are not entitled to SMP continue to be entitled to 52 weeks maternity leave but this leave is unpaid

2.3.3 Unpaid Leave

The remaining 13 weeks of the 52 weeks leave is unpaid

2.3.4 Maternity Allowance

Maternity allowance is paid directly by the Benefits Agency to qualifying employees who are not entitled to SMP. To enable an employee to claim maternity allowance, the College must complete a SMP₁ form, which she must submit to the Benefits Agency along with her Mat B₁.

http://www.dwp.gov.uk/advisers/claimforms/ma1_print.pdf

Women who have worked and paid National Insurance contributions in 26 out of the 66 weeks ending the week before the expected week of childbirth are entitled to claim a maximum of 39 weeks maternity allowance if:

- They are employed but do not qualify for SMP, or
- They have recently been employed, or
- They are self-employed.

An employee may continue to work right up until the date that her baby is born and still retain her full 39-week entitlement to Maternity Allowance. Maternity Allowance is only payable whilst a woman is absent from work.

2.4 Time Off for Antenatal Care

All pregnant members of staff, irrespective of length of service, are entitled to reasonable paid time off during normal working hours to receive antenatal care made on the advice of a registered medical practitioner, registered midwife or registered health visitor. Antenatal care includes appointments with a GP, hospital appointments and clinics and could include relaxation classes and parent craft classes if advised by one of the above.

The College asks employees to advise their line manager as far in advance as is possible of the time and date of any appointment. The employee may be asked to produce an appointment card and/or medical evidence stating that she is pregnant prior to permission being given and, whenever possible, these appointments should be arranged at the start or end of the working day.

During the time off for antenatal care the College will pay staff at their normal hourly rate of pay during the period of time off. The normal working hours will be clear from the contract of employment. If the hours vary, they should be calculated by averaging the actual number of hours worked over the previous 12 complete working weeks.

2.5 Applying for Maternity Leave

Maternity leave can begin at any time after the start of the 11th week before the week in which the baby is due to be born, the EWC.

2.5.1 Notice of intention to take maternity leave

In order to take advantage of the right to Ordinary and Additional Maternity leave, employees must give the College the proper notification.

An employee must notify the Human Resources Department no later than the end of the 15th week before the expected week of childbirth of:

- the fact that she is pregnant;
- the expected week of childbirth;
- and the date when she intends to start taking leave (in writing). This start date must be no earlier than the beginning of the 11th week before the EWC

The Mat B1 certificate must be passed to the HR Department at least three weeks before the maternity leave is due to start.

The written notification of the intended start date of leave must be given to the Human Resources Department a **minimum of 28 days** before the intended start date.

If, due to unforeseen circumstances (e.g. illness), an employee is unable to provide the MATB1 certificate the College will allow her thirteen weeks to provide this. However, the College cannot pay College Occupational Maternity Pay or Statutory Maternity Pay until the certificate has been received.

If the required notification is not given within the specified time limits, the employee may lose both her right to SMP and to start maternity leave on her intended start date. The time limits can be extended only in exceptional circumstances where it was not reasonably practicable for the notification in question to have been given any earlier.

If the baby is born earlier than the date notified on the Mat B1 (or before any notification has been given), maternity leave and pay will begin automatically, even if it is earlier than the eleventh week before the week in which the baby is due, the EWC. In order to preserve the employee's rights to maternity leave and SMP, the employee should notify the College in writing to the HR Department, as soon as it is reasonably practicable, of the date of childbirth and, if applicable, that the Mat B1 has not been submitted to HR.

It is assumed that the full 52 weeks leave will be taken, unless proper notification is given of an earlier return date.

2.6 Stillbirth and miscarriage

If an employee's child is stillborn at 24 weeks or more into the pregnancy, she will retain her entitlement to maternity leave and statutory maternity pay (SMP).

A miscarriage before 24 weeks into the pregnancy will mean that the employee will not have the right to maternity leave or SMP. Assuming that she is absent from work for a period of time following the miscarriage, she will, however, be entitled to statutory sick pay in line with her terms and conditions of employment.

Where a live child is born early and lives for only a short period of time, the employee will retain her full rights to maternity leave and SMP, irrespective of the timing of the birth.

2.7 Sickness during Pregnancy

Staff who are absent from work due to illness will normally be able to take sick leave until they start maternity leave on the date notified to the College. Providing that the absence is non-pregnancy related, this absence could remain under the College sick-pay, in line with the employee's terms and conditions of employment. (Need to advise what happens to the entitlement to SMP in this event)

However, should the illness be pregnancy-related, the maternity leave period starts automatically on the day after the first day of absence following the beginning of the fourth week before the expected week of childbirth. This applies even if the day of absence is before the date the employee has notified as the date on which she intends her leave to start.

In order to preserve the employee's rights, as soon as is reasonably practicable the employee must give the College notice in writing (with 28 days notice) that she is absent from work due to a pregnancy related illness and give the date on which that period of absence began.

2.8 "Keeping in Touch" Days

During the maternity leave period all employees are entitled to work for up to 10 days, with the agreement of their manager and the Human Resources Department. These days are known as "Keep in Touch days" (KIT days). Any work done on any day during the maternity leave period will count as a whole KIT day, up to the 10 day maximum. These days may be used for any activity which would ordinarily be classed as work under the employee's contract of employment e.g. attending training or a team meeting.

As KIT days allow work to be done under the employee's contract of employment they will attract contractual payments and in this way are different to the reasonable contact that employers and employees may make with one another. The employee will be paid her contractual rate of pay for the hours she actually works during the KIT day, not for a full day's work (i.e. if an employee attends a 2 hour meeting on one day this will count as one KIT day, but she will only be paid for 2 hours work).

Any SMP and/or College maternity pay for the week in which the work is done will be counted towards the contractual pay. The College will pay the shortfall between the maternity pay and the employee's contractual rate of pay for each agreed KIT day. If a KIT day falls during the paid period of maternity leave pension scheme contributions will be deducted accordingly.

Where an employee is in the final 13 weeks leave where no pay is received, or is not entitled to OMP or SMP but is taking maternity leave, and receives pay for KIT days, no pension contributions will be deducted from any amount paid for the KIT day during the no pay period.

Staff should complete the KIT day form (appendix A), get approval from their line manager and return it to their HR contact, preferably within one month of the KIT day being taken. To ensure payment is to be received that month, HR should receive the approved form by the 7th of the month.

2.9 Returning from Maternity Leave

2.9.1 Notification of intention to return from maternity leave

Employees may exercise the right to return to work at any time during the period of leave, except within the first 2 weeks of the leave.

Employees who intend to return to work at the end of their full maternity leave entitlement do not have to give any further notification to the College.

Unless otherwise notified, the date on which the employee returns to work will be:

- the first working day 52 weeks after the maternity leave began; or
- within any longer leave period allowed on a voluntary or contractual basis by the College.

The appropriate date of return would have been notified to the employee within 28 days of her notification to the College of her intention to take maternity leave.

The College will write to the employee 12 weeks before her expected date of return reminding her of when she is due back and setting out the arrangements for her return to work.

If the employee intends to return to work before the date notified to her by the College, she must give 8 weeks' notice of her proposed date of return. This notice should be made in writing to the Human Resources Department.

If an employee attempts to return to work earlier than the end of the ordinary or additional leave without giving the College 8 weeks notice, the College may postpone her return until the full 8 weeks notice has been given. However, the College cannot postpone the employee's return date beyond the end of the full 52 weeks maternity leave period.

An employee whose return has been postponed under these circumstances is not entitled to receive wages or salary if she returns to work during the period of postponement. The only exception to these circumstances is if the College has not given appropriate notification to the employee, in writing, of when the maternity leave should end.

2.9.2 College notification of end of maternity leave

Once the notification has been correctly carried out as detailed above, the College must inform the employee of the date on which their leave will end. This should be done within 28 days of the employee's notification unless the start dates for the leave have changed.

2.9.3 Returning to work

If an employee is returning to work at the end of the ordinary maternity leave period, i.e. within 26 weeks of starting maternity leave, she has the right to resume working in the same job she held before commencing maternity leave. If she is returning to work after additional maternity leave, i.e. after 26 weeks, the entitlement changes. In this case she has the right to return either to the same job or, if this is not reasonably practicable from the College's perspective, to another suitable job on terms and conditions that are not less favourable.

Employees will be given opportunities for consultation at all stages of this process, in discussion with their relevant recognised trade union representative. Suitability for another potentially suitable job will depend on all relevant factors such as its appropriateness to the employee's skills, aptitudes and experience, level of responsibility and available training will all be taken into consideration.

2.9.4 Repayment

At the end of any period of maternity leave staff will be required to return to work for a period of three months in order to avoid the College re-claiming College occupational maternity pay, except in exceptional circumstances. This does not affect an employee's entitlement to Statutory Maternity Pay. (See section 3.1)

2.9.5 Reintroduction to the Workplace

The College acknowledges that returning to work following a period of Maternity leave is a transition and can be a challenging time. As with all change, effective preparation will help the employee, the manager and the wider College to benefit from a smooth transition with a positive outcome for everyone.

On return to work it is recommended that a meeting is arranged with the employee's line manager, who will be responsible for dealing with any housekeeping matters and ensuring that she settles in smoothly. It is also suggested on return to work that the manager and employee put in place a return to work plan. Suggestion for this may include:

- arranging a catch-up meeting to update the employee on developments in her absence not previously notified to her, for example new members of staff and employee departures, technological developments and new or amended systems of work;
- discussing the arrangements for handing work back;
- arranging for the employee to meet with other work colleagues;
- enabling her to refamiliarise herself with the workload and the relevant systems of work;
- discussing any internal or external training needs or requirements and ensure that these are addressed as soon as possible after the employee's return
- introducing the employee to any new members of staff; and
- discussing any other operational matters

It is the College's policy to be flexible on the working arrangements for all employees. Where reasonably practicable, the College will make every effort to consider and accommodate requests for reasonable adjustments to workload following a period of maternity leave in order to enable the employee to settle back into work on a gradual basis, with the aim that she will be completely up to speed and handling a full workload within one month of her return from maternity leave.

Each such request will be dealt with individually, taking into account the likely effects that an adjusted workload will have on the College, the work of the employee's department and the employee's colleagues, and the employee's salary will be adjusted accordingly. Agreeing to one request for an adjusted workload will not set a precedent or create a right for another employee to be granted an adjusted workload.

Please refer to section 3.2 on annual leave which might be useful with regards to providing a flexible return to work for a period of 3 months. Any such adjustments will always be made on the proviso that the employee must have fully returned to work within three months of her return date.

It should be acknowledged where the employee has returned to work with the College's agreement on a part-time basis, in accordance with the College's [Flexible Working Policy](#) she should be given an appropriate workload for the number of hours being worked.

Further supporting information can be found through [working families](#) who have produced guides for parents and employers which provide tools, tips and advice for good working practices and which may help parents to enjoy the next phase of their life as a working parent.

2.9.6 Resignation after Maternity Leave

If an employee does not wish to return to work after her ordinary or additional maternity leave, she must give the College the notice of termination required by her contract of employment. Employees who do not wish to return to work will not be eligible for College maternity pay, but will still be eligible to claim Statutory Maternity Pay. They will be required to repay any College occupational maternity pay received.

3.0 Transfer of Maternity Leave

If an employee proposes to return to work early without using her full 52-week entitlement to maternity leave, by giving proper notification of an early return in accordance with the rules set above, she may be eligible to transfer up to 26 weeks of her outstanding maternity leave (and outstanding SMP entitlement) to her spouse, civil partner or partner, or the father of her child, to be taken as additional paternity leave (and additional statutory paternity pay) on her return to work. See the College's [Paternity Leave Policy](#).

The earliest that additional paternity leave may commence is 20 weeks after the date on which the employee's child is born and it must end no later than 12 months after the date of birth. The minimum period of additional paternity leave is two consecutive weeks and the maximum period is 26 weeks. The employee must therefore have at least 2 weeks of her maternity leave that remains unexpired.

Further details will need to be obtained from the employer of the RHUL employee's spouse or partner. If an employee does wish to transfer part of her maternity leave entitlement in this way, she will be required to submit a written and signed declaration form to that employer, which may also make additional enquiries of the College to verify its employee's entitlement to additional paternity leave and pay.

3.1 Fixed Term Contracts and Maternity Leave

It is the College's policy to treat staff employed on fixed-term, casual and permanent variable contracts in the same manner with respect to their entitlement to maternity leave and pay as those on substantive contracts.

Where an employee's contract is due to expire during the course of her maternity leave, (whether that leave is under the rules of the Occupational Maternity Scheme or Statutory Maternity entitlements), her employment will be extended beyond that expiry date, as long as it would have been extended had she not been on maternity leave.

Staff on fixed term contracts, casual and or variable hour's contracts will be expected to return to work for 3 months or to the end of the contract, whichever date is sooner. If the employee's contract is due to expire during the period of the maternity leave, and no suitable vacancy exists for her, she will not be required to return. In this case maternity pay under the College's Occupational Maternity scheme, if applicable, will be paid until the expiry of the contract. After this date, if an employee is entitled to statutory maternity pay, this will be paid until the end of the 39 week period.

An example of this would be if a contract expired due to the completion of a project and the employee was subsequently made redundant. In this instance, the appropriate occupational maternity entitlement will continue to be paid until the last day of employment.

3.2 Annual Leave

Annual leave will be accrued during the whole period of maternity leave in line with the employee's leave entitlement in her terms and conditions of employment. Employees should contact their line managers to discuss how they wish to take their annual leave accrued while on maternity leave, ideally before the employee starts the period of leave. As with any annual leave request, this must be agreed by the line manager.

Possible options to discuss with the line manager may include taking a block of accrued leave before going on leave or before returning to work, or using accrued annual leave to allow a phased return to work by working shorter working weeks for a fixed period, before returning to their normal work pattern. However this should not extend beyond a period of 3 months.

In the event of an individual not returning to work following the period of maternity leave, she will be paid for any holiday entitlement accrued during such leave. Equally, if the employee resigns rather than returning to work following maternity leave and, if at that time she has taken more holiday than she has accrued during the current holiday year, she will be required, on request, to repay the equivalent of the excess holiday taken to the College.

If an employee is employed under a casual and or variable contract at the College her annual leave entitlement during her period of maternity leave is calculated on the average hours worked during the twelve weeks prior to the start date of the maternity leave in line with her contractual annual leave entitlement.

3.3 Sicknes after Maternity Leave

When an individual is unable to attend work at the end of her ordinary or additional leave due to sickness, the normal contractual arrangements for sickness absence will apply.

3.4 Time off for IVF treatment

There is no statutory right for an employee to receive time off, with or without pay, during normal working hours in order to undertake a course of fertility treatment. The maternity pay and rights legislation relates solely to an employee once she is pregnant and not to the causes of pregnancy. For the purpose of entitlement to employment rights for pregnant employees, a woman is "pregnant" from the point in the treatment when the fertilised ova are implanted in her uterus.

However, the College will grant up to 3 occasions of up to 1 day's paid leave in any one year for an employee to undergo fertility treatment. The policy applies equally to an employee whose partner is undergoing fertility treatment. Employees, who require time off beyond the permitted number of days, may use their annual holiday entitlement.

Time off for fertility treatment up to the permitted number of days will be paid at the employee's normal rate of basic pay. If the working hours vary, pay will be calculated by averaging the actual number of hours worked over the previous 12 complete working weeks.

Any employee who wishes to take advantage of this policy must:

- inform her line manager as soon as plans for the employee or her partner to undergo fertility treatment have been confirmed;
- provide a statement from a qualified medical practitioner that fertility treatment has been recommended and approved;
- (at the request of her line manager) produce an appointment card for each occasion on which time off is requested;
- try to arrange appointments at times that will cause the minimum amount of inconvenience to the College;
- give as much notice as possible of the days on which time off is required.

Any information provided to the line manager will be maintained in strict confidence and should be forwarded to Human Resources for absence management recording purposes.

3.5 Pension Schemes

Further information on pensions during the period of maternity leave is available from the Pensions Officer and employees are strongly advised to contact the Payroll and Pensions Office to discuss their pension position.

These links below may be useful with regards to pension contribution during maternity leave.

- [USS](#)
- [SAUL](#)

3.6 Health and Safety

The Health and Safety Department has developed guidance which provides health and safety information to those who are pregnant, have given birth within the previous 6 months, or are breastfeeding. It also identifies the procedures that managers should follow to ensure that appropriate health and safety arrangements are implemented for the protection of the mother and child.

The maternity risk assessment process operates on the principle that the employee is required to advise her manager of her circumstances at the earliest opportunity. The manager will then undertake a review of existing risk assessments and, where appropriate, identify and address any specific risk-related issues which require attention.

Further information on the above procedure can be found on the [Staff Intranet](#).

Policy Schedule	
Policy Title	Maternity Leave Policy
Policy Owner	Human Resources
Policy lead contact	HR Operations Manager
Consultation with College Unions	UCU, UNITE and GMB
Approving Body	Planning & Resources Committee
Date of Approval	Revision
Date of implementation	24 th May 2013
Version Number	3.1
Review Interval	Annual

Appendix A

KEEPING IN TOUCH DAY FORM

Part A - To be completed by the employee

Name

Job Title

Department

Keeping in Touch Day details:

Date(s)

Total Number of Hours

Brief description of activities:

Total number of Keeping in Touch days taken to date (including this day):

Signature: _____

Date: _____

PLEASE PASS THIS FORM ONTO YOUR LINE MANAGER

Part B - to be completed by your line manager (following completion of the work)

I confirm that the above work was undertaken as detailed above. Please arrange for the employee to receive payment for this accordingly.

Line Managers Name

Signature: _____

Date: _____

PLEASE RETURN THIS FORM TO HUMAN RESOURCES

Please note that the form should be submitted by the payroll deadline of the month in which you worked the Keeping in Touch day(s). The payroll deadline is the 7th of the month