



# Carrying over annual leave



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The Government has announced that up to four weeks of unused leave can be carried forward into the next two annual leave years.

The Working Time Regulations 1998 usually require that annual leave is taken within the annual leave year to ensure that employees are able to make use of their time off work. However, SI 2020/365 has added the following to these rules:

- where it is not 'reasonably practicable' for a worker to take some or all of their leave due to the effects of coronavirus (defined widely to include effects on the individual, their employer, the economy and society)
- the employer may only require the worker not to take leave where it has good reason to do so
- the worker is entitled to carry that leave into the next two annual leave years


It is worth noting that these regulations apply only to the four weeks basic statutory minimum leave that employers are required to provide, and so will not automatically cover any additional leave employers choose to provide to their employees. See the Holiday Pay Guidance note for further information on holiday pay.



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