



Statutory Paternity Leave and Pay (SPP)

Statutory Paternity Leave (SPL) and Statutory Paternity Pay (SPP) is available to employees providing they are the father, the husband/partner of the mother, the child's adopter or the intended parent (surrogacy arrangements). Although they may qualify for Leave, they may not be eligible for Paternity Pay.

To qualify for Paternity Leave the person must:

- Be an employee.
- Have worked for the same employer continuously for 26 weeks by the end of the 15th week before the expected week of childbirth (qualifying week).
- Provide the correct notice.

To qualify for Paternity Pay the person must:

- Have worked for the same employer continuously for 26 weeks by the end of the 15th week before the expected week of childbirth (qualifying week).
- Remain employed by the same employer up to the date of birth.
- Earn up to the Lower Earning Limit, £116 per week for 2018/19.
- Provide the correct notice.

Eligible employees are required to:

- Give 15 weeks' notice (prior to the expected week of childbirth), stating when the baby is due.
- Inform their employer of their intention to take one or two consecutive weeks paid paternity leave.
- Commence leave upon or after the birth of the baby.
- Take their paternity leave within 56 days of the actual date of birth of the child.
- Provide 28 days' notice of any change to the original dates given.
- Has received average weekly earnings above the lower earnings limit in the relevant period in order to receive Statutory Paternity Pay (SPP).

Employees wishing to take SPL or SPP should complete Form SC3 available on www.gov.uk/paternity-pay-leave/how-to-claim or the employer's own adaptation.


Whilst on Paternity Leave, employee's rights are protected and can expect to:

- Return to the same job after a period of paternity leave.
- Continue to accrue holiday pay.
- Be awarded pay rises if granted in that period Statutory Paternity Leave & Pay (SPP).

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The Amount Payable

- SPP is payable for a maximum of 2 weeks at a rate of £145.18 (2018/19), or 90% of the employee's average earnings, whichever works out to be the lower amount. These earnings are subject to tax and NIC.

Recovery of SPP

- 92% of SMP paid can be recovered by deduction from the monthly PAYE payments.
- Employers may qualify for Small Employers' Relief (SER). SER is 100% of SMP plus a 3% NIC compensation.

To qualify for SER, the current limits are:

- Total gross Class 1 NIC (ees and ers) for the employee's qualifying tax year must be less than £45,000
- The employee's qualifying tax year is the last complete tax year that ends before the start of the qualifying week.

Adoptive Parents

There are broadly similar statutory obligations that employers must give to parents of adopted children. We will be happy to provide you with further details and assistance on request.



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