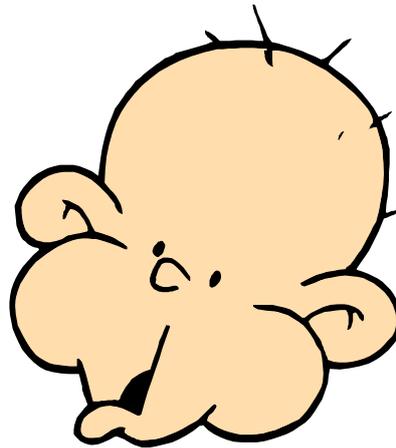


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***LLEWELYN DAVIES***  
***CHARTERED ACCOUNTANTS***

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*PARENTAL LEAVE*  
*MATERNITY PAY*  
*PATERNITY PAY*



**2013-2014**

[www.llewelyndavies.co.uk](http://www.llewelyndavies.co.uk)

# Parental Leave

Under the Employment Relations Act all employees who have at least one year's continuous service are eligible to take parental leave. The current entitlement is 18 weeks leave for each child born or adopted after 15 December 1999. Parental Leave must be taken within the first five years, or in the case of a disabled child, before the 18<sup>th</sup> birthday. In the case of twins or multiple births, the entitlement is for each child. The leave should also be taken in blocks of one week and not as several odd days off.

The maximum amount of parental leave that can be taken in any one calendar year is four weeks and employees must give 21 days notice to their employer of their intended start date for parental leave.

Most fathers are entitled to two weeks paid leave to help look after newborn babies. See the section on Statutory Paternity Pay in this leaflet.

## Statutory Maternity Pay Rates

Statutory Maternity pay (SMP) is payable for a maximum of 39 weeks (the government intends to extend at some point the period to 52 weeks). A further 13 weeks unpaid leave is available giving a total of one year off work with the right to return to work at the end of this leave.

To qualify for SMP a woman must have worked for the same employer for at least 26 weeks into the 15th week before the week the baby is due. The woman must also be earning at least £107 per week before tax.

To claim SMP the employer must be told at least 28 days before the date SMP starts. If the employee changes their mind they must give 28 days notice. The employer must also be given medical evidence of when the baby is due – normally on the maternity certificate MATB1.

If an employee qualifies for SMP the rates are as follows: -

- First 6 weeks of payment 90% of your employee's average gross weekly earnings (higher rate)
- Remaining 33 weeks the **lower** of 90% of employee's average gross earnings or £136.78 per week.
- If an employee returns to work before the end of SMP they will be allowed to work up to a maximum of 10 days without losing SMP. These days are called keeping in touch days (KIT). If they work for more than 10 days they will lose one weeks SMP for each week or part week that they work. This will be lost at the lower rate first.

If women cannot get SMP they may qualify for Maternity Allowance or Incapacity Benefit.

If the mother or partner or civil partner is claiming benefits or tax credits they may qualify for a Sure Start Maternity Grant (£ 500 for each baby).

The Grant is only available only if there are no other children under 16 years in the family, or on the first multiple birth in the family ( being the birth of twins or triplets )..

A claim pack SF100 can be obtained from the Jobcentre or online at [www.dwp.gov.uk](http://www.dwp.gov.uk)

All pregnant women also have the following employment rights whether or not they qualify for SMP.

- Paid time off for antenatal care.
- Health and Safety protection when they are pregnant have recently given birth or are breast-feeding.
- Protection against dismissal on pregnancy related grounds.
- The right to return to work.

# Statutory Paternity Pay

Paternity leave is available to the biological father of the child, or the mother's husband or partner, where the employee has or expects to have responsibility for the child's upbringing.

Providing that an employee has at least 26 weeks' service with the same employer prior to the 15<sup>th</sup> week before the week the baby is due, an employee would be entitled to two weeks' paid paternity leave. The person must also be earning at least £ 109 per week before tax.

Paternity leave must be taken for either one week or two consecutive weeks (not odd days). Leave must finish within 56 days of the date of the baby's birth.

SPP is paid for one or two consecutive weeks at the **lower** of 90% of average gross earnings or £136.78 per week.

To claim SPP the employer must be told when leave is intended to be taken by the 15<sup>th</sup> week before the baby is due, or within seven days of the wife, partner or civil partner being told by the adoption agency that they've been matched with a child.

If the employee changes their mind they must give 28 days notice.

An employer can ask the employee for "self certificate form SC3 becoming a parent" that confirms they are entitled to the pay.

We operate PAYE systems for many of our clients. If you need any further assistance with Payroll matters. Please contact one of our Offices.

We hope the contents are a useful summary. We have taken every care in the preparation of the leaflet, however, we can accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of this material.

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