



## Regulatory Update

# Upcoming Shared Parental Leave Regulations

Provided by **Crendon Insurance Brokers Ltd**

### Quick Facts

Eligible employees will be entitled to Shared Parental Leave (SPL) if their child is born (or placed) on or after 5 April 2015.

Two weeks of paid paternity leave will continue to be available to fathers and partners.

**The Shared Parental Leave Regulations 2014 will create a new leave entitlement for employees in England, Scotland and Wales. It is also planned to be implemented in Northern Ireland through the Work and Families Bill.**

The upcoming Shared Parental Leave Regulations 2014 will introduce a new entitlement for eligible employees who are parents or adopters to take shared parental leave (SPL) in the first year of their child's life. This is designed to give both parents more flexibility in providing care for their child, such as taking leave at the same time, in separate blocks or in turns.

The new regulations are currently before Parliament and scheduled to come into force on 1 December 2014 for England, Scotland and Wales. SPL rights will apply to eligible parents whose child is born, or placed on or after 5 April 2015. However, employers may start receiving notices of eligibility and requests much earlier.

SPL is also planned in Northern Ireland through the Work and Families Bill and currently in the committee stage in the Assembly.

### Shared Parental Leave and Statutory Shared Parental Pay (ShPP) Entitlement

Currently, statutory maternity and adoption leave can last up to 52 weeks and allows for up to 39 weeks of statutory reduced pay to the employee. An employee can start SPL if he or she (or his or her partner) ends

maternity or adoption leave early. The remainder of the 52 weeks of allotted maternity or adoption leave would then be available as SPL. The remainder of the allotted 39 weeks of statutory reduced pay would be available as ShPP, at the rate of £138.18 a week, or 90 per cent of an employee's average weekly earnings (whichever is lower).

Employees can share SPL and ShPP with eligible partners and choose how much of the leave each of them will take. Employees can also take SPL in up to three separate blocks instead of all at once. SPL and ShPP must be taken within a year of the child's birth or adoption.

### Who is Eligible?

In order to qualify for SPL, the child's mother (or adoptive parent) must be eligible for maternity leave or pay, maternity allowance, or adoption leave or pay. Additionally, the employee must also:

- Share the main responsibility of caring for the child with a partner;
- Have continuously been employed by the employer for at least 26 weeks by the end of the 15<sup>th</sup> week before the due date;



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- Be employed while taking SPL; and
- Give correct notice, including a declaration that his or her partner meets all of the requirements for SPL.

Employees can qualify for ShPP if they:

- Qualify for statutory maternity pay; or
- Qualify for statutory paternity pay and have a partner who qualifies for statutory maternity pay, maternity allowance or statutory adoption pay.

#### Partner Eligibility

In order for a father or partner to be eligible for SPL, during the 66 weeks before the baby is due or to be adopted, he or she must:

- Have been working for at least 26 weeks (does not have to be continuous); and
- Have earned at least £30 per week average in 13 of the 66 weeks.

#### **The Process**

Employees must give their employer written notice of their entitlement of SPL and ShPP, which includes:

- Their partner's name;
- Maternity leave start and end dates;
- The total amount of SPL and ShPP available and how much they and their partner intend to take;
- A statement saying they are sharing childcare responsibilities with their partner; and
- A signed declaration from the partner stating:
  - His or her name, address and National Insurance number;
  - That he or she satisfies the qualifying requirements for the employee to take SPL and ShPP; and

- That he or she agrees to the employee taking SPL and ShPP.

An employee must give at least eight weeks' notice of any leave they wish to take.

#### **Recordkeeping**

Employers must keep records for HM Revenue and Customs (HMRC), including:

- The evidence provided by the employee to show that he or she is eligible for ShPP
- The date ShPP began
- ShPP payments (including dates paid)
- The ShPP reclaimed
- The date(s) and reason(s) any payments were missed

Employers must keep these records for at least three years after the conclusion of the tax year they relate to.

The government will be issuing more guidance on the Shared Parental Leave Regulations as they become implemented. **Crendon Insurance Brokers Ltd** will also help keep you updated as the regulations come into force.

