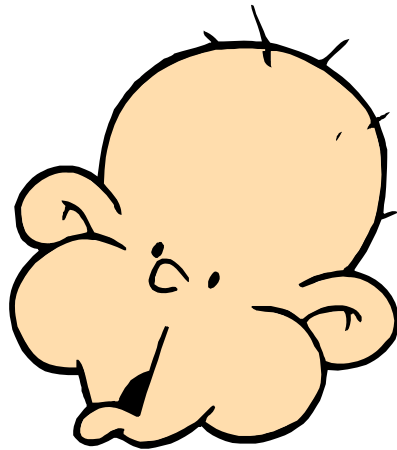


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*LLEWELYN DAVIES*

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*PARENTAL LEAVE  
MATERNITY PAY  
PATERNITY PAY*



**2009-2010**

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

# Parental Leave

Under the Employment Relations Act all employees are eligible to take parental leave after one year's service. The current entitlement is 13 weeks leave for each child born or adopted after 15 December 1999 or 18 weeks for the parents of a disabled child. Since 10 January 2002 parents with children aged under five years of age on 15 December 1999 will now also be entitled to 13 weeks off work. 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. From April 2003 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 the period to 52 weeks by next parliament). 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 £95 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 weekly earnings (higher rate)
- Remaining 33 weeks the **lower** of 90% of employee's average earnings or £123.06 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). 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.
- All new mothers will also be entitled to claim the baby tax credit addition (currently £545 p.a.) See separate leaflet.

## Statutory Paternity Pay

SPP was introduced on 6 April 2003.

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 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 £ 95 per week before tax.

Paternity leave must be taken for either one week or two consecutive weeks (not odd days).

SPP is paid for one or two consecutive weeks at the **lower** of 90% of average earnings or £ 123.06 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.

## *Llewelyn Davies*

*Bank House, St. James Street  
Narberth SA67 7BX  
Phone (01834) 860291  
Fax (01834) 861774  
E.Mail [narberth@llewelyndavies.co.uk](mailto:narberth@llewelyndavies.co.uk)*

*50 Queen Street  
Pembroke Dock SA72 6JE  
Phone (01646) 683341  
Fax (01646) 621784  
E.Mail [pdock@llewelyndavies.co.uk](mailto:pdock@llewelyndavies.co.uk)*

*Yelverton House, St. John Street  
Whitland SA34 0AW  
Phone (01994) 240254  
Fax (01994) 240103  
E.Mail [whitland@llewelyndavies.co.uk](mailto:whitland@llewelyndavies.co.uk)*

*County Chambers, Warren Street  
Tenby SA70 7JS  
Phone (01646) 683341  
Fax (01834) 845296  
E.Mail [tenby@llewelyndavies.co.uk](mailto:tenby@llewelyndavies.co.uk)*