

UK Paternity Leave & Pay

Employees are entitled to Paternity Leave when their partner has a baby.

Paternity Leave

Eligible employees can choose to up to two consecutive weeks' leave.

Paternity leave can start from:

- the actual date of birth
- after the birth
- after the expected week of childbirth

Paternity leave must finish within 56 days of the birth (or due date if the baby is early).

The eligible employee may also take unpaid leave to accompany their partner to two antenatal appointments of up to six and a half hours each.

Eligibility

To qualify for Paternity leave and Statutory Paternity Pay, the employee must have:

- Worked for you continuously, full or part time for at least 26 weeks up to and into the 15th week before the week the baby is due;
- Continued to be employed by the company and not under notice until the date the baby was born
- Earn at least £113 a week (gross)
- Provided a completed SC3 form and sufficient notice of when they would like leave to start.

The eligible employee may be entitled to Statutory Paternity Pay if they:

- have responsibility for a baby's upbringing,
- are taking time off to support the mother or care for the baby and
- are either:
 - a) The baby's biological father; or
 - b) The mother's husband or partner (including a female partner in a same sex couple)

Rates

Statutory Paternity Pay is made at the lower of:

- £140.98 per week
- 90% of their average weekly earnings

If earnings are below the Lower Earnings Limit (£113 per week) or the employee is not entitled to Paternity Pay, they may be entitled to other financial support from the Department for Work and Pensions (DWP).

As the Statutory Paternity Pay is a percentage of actual pay, many employers will top this up to full pay at their discretion for a period of the Paternity Leave.

Tax Treatment

Statutory Paternity Pay is subject to income tax and National Insurance via payroll.

Employers are able to recover 92% of the statutory Paternity Pay via reduced employer National Insurance Contributions. This is dealt with via payroll.

Employees who are eligible for Paternity Leave may also be entitled to Shared Parental Leave and Pay. For information on Shared Parental Leave please request a separate factsheet.

It is important to seek professional advice as early as possible to determine eligibility for any kind of statutory payment and what cost might be recoverable.

How we can help

We are proud to provide award winning professional advice and services to employers seeking to globalise their businesses.

Whether you already have UK employees or are hiring for the first time, we can guide you through the employee related regulatory, planning and reporting requirements.

F&L provides compressive HR support for clients. Whether this is day to day operational support, implementation of an online HR system or HR advice and consultancy. We provide practical advice and support for your business.

Whatever the issues are (assignment policy creation, remuneration planning, HR, payroll taxes etc.), our dedicated employee benefits, payroll & HR team have a history of providing practical, valuable advice.

Updated September 2017. The content of this article is intended to provide a general guide to the subject matter. Specialist advice should be sought about your specific circumstances.

For more information, contact:

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