

Maternity, Paternity & Adoption Policy

Entitlement

Statutory Maternity Leave

Eligible employees can take up to 52 weeks' maternity leave. The first 26 weeks is known as 'Ordinary Maternity Leave', the last 26 weeks as 'Additional Maternity Leave'.

The earliest that leave can be taken is 11 weeks before the expected week of childbirth, unless the baby is born early.

Employees must take at least 2 weeks after the birth (or 4 weeks if they're a factory worker).

You must provide a MAT B1 which you should receive at your antenatal appointment that takes places after your 20-week scan. You'll need to sign it and then at some stage before you are <u>25</u> weeks pregnant (by the end of the 15th week before the beginning of your expected week of birth), you'll need to give it to your employer.

Statutory Maternity Pay (SMP)

SMP for eligible employees can be paid for up to 39 weeks, usually as follows:

- the first 6 weeks: 90% of their average weekly earnings (AWE) before tax
- the remaining 33 weeks: £172.48 or 90% of their AWE (whichever is lower)

Tax and National Insurance will be deducted as normal.

If the baby is born early

Leave starts the day after the birth if the baby is born early. The employee must give you the child's birth certificate or a document signed by a doctor or midwife that confirms the actual date of birth. You must write to them confirming the new end date for their leave.

For very premature births where the child is born 15 weeks or more before the due date, you'll need to calculate SMP using your payroll software (if it has this feature) or work it out manually.

If the baby dies

Employees still qualify for leave or pay if the baby:

- is stillborn after the start of the 24th week of pregnancy
- dies after being born

Employment rights

An employee's <u>employment rights</u> (like the right to pay, holidays and returning to a job) are protected during maternity leave.

Leave for antenatal appointments

Employees who are pregnant are entitled to paid leave to attend antenatal appointments.

Paternity

Entitlement

Employees may be <u>eligible</u> for Statutory Paternity Leave and Pay if they and their partner are:

- having a baby
- adopting a child
- having a baby through a surrogacy arrangement



Paternity Leave

Employees can choose to take up to 4 consecutive weeks' leave. The amount of time is the same even if they have more than one child (e.g. twins).

Leave can't start before the birth. The start date must be one of the following:

- the actual date of birth
- an agreed number of days after the birth
- an agreed number of days after the expected week of childbirth

Leave must finish within 56 days of the birth (or due date if the baby is early). The start and end dates are different if the employee is <u>adopting</u>.

Paternity Pay

Central Employment will pay employees who are eligible for paternity leave full pay for up to 4 consecutive weeks. Paternity pay can only be paid while the employee is on paternity leave. Tax and National Insurance need to be deducted.

Extra leave or pay

Employees can get more leave or pay if:

• their partner returns to work and they qualify for <u>Shared Parental Leave and Pay</u> or <u>Additional Paternity Leave and Pay</u>

Employees can only take Additional Paternity Leave if their child was due or placed for adoption before 5 April 2015.

Leave for antenatal appointments

Employees can take unpaid leave to <u>accompany a pregnant woman to antenatal appointments</u> if they are:

- the baby's father
- the expectant mother's spouse or civil partner
- in a long term relationship with the expectant mother
- the intended parent (if they're having a baby through a surrogacy arrangement)

They can accompany the woman to 2 appointments of up to 6 and a half hours each.

If the baby dies

Employees still qualify for paternity leave and pay if the baby is either:

- stillborn from 24 weeks of pregnancy
- born alive at any point in the pregnancy but later dies

Employment rights

An employee's <u>employment rights</u> (like the right to pay, holidays and returning to a job) are protected during paternity leave. You still have to pay Statutory Paternity Pay even if you stop trading.



Adoption Policy

Entitlement

When an employee takes time off to adopt a child or have a child through a surrogacy arrangement they might be eligible for Statutory Adoption Pay and Leave.

Statutory Adoption Leave

Employees can take up to 52 weeks' Statutory Adoption Leave. The first 26 weeks is known as 'Ordinary Adoption Leave', the last 26 weeks as 'Additional Adoption Leave'.

Leave can start:

- on the date the child starts living with the employee or up to 14 days before the expected placement date (UK adoptions)
- when an employee has been matched with a child to be placed with them by a UK adoption agency
- when the child arrives in the UK or within 28 days of this date (overseas adoptions)
- the day the child's born or the day after (parents in surrogacy arrangements)

Statutory Adoption Pay

Statutory Adoption Pay (SAP) for employees is:

- 90% of their gross average weekly earnings for the first 6 weeks
- \pounds 175.48 a week or 90% of their gross average weekly earnings (whichever is lower) for the next 33 weeks

If an employee's SAP started before 5 April 2015, they'll get £138.18 for the first 6 weeks. It's paid for up to 39 weeks. Tax and National Insurance need to be deducted. Calculate an employee's adoption leave and pay using the maternity and paternity calculator.

Some employment types like agency workers, directors and educational workers have <u>different</u> rules for entitlement.

Extra leave or pay

You can offer more than the statutory amounts if you have a company scheme for adoption leave and pay. You must make sure your scheme's policies are clear and available to staff.

Employment rights

An employee's <u>employment rights</u> (like the right to pay, holidays and returning to a job) are protected during adoption leave. You still have to pay Statutory Adoption Pay even if you stop trading

Contra Signed

Director

Date

07th October 2023

Review Date

07th October 2024