

Shared Parental Leave (SPL) for Employees

Explained by

Chiene+Tait
CHARTERED ACCOUNTANTS



Parents can only benefit from SPL if their baby is due/adopted on/after 5th April 2015

Regular maternity leave

Mums are eligible for 52 weeks' maternity leave, including 39 weeks of statutory maternity pay (SMP), or allowance.

What's new with SPL?

Parents can now share the time taken off work.

They can choose to be off work at the same time and/or take leave in turn to look after their baby.



What is the rate?

Parents will only be eligible for pay if there is an unused portion of SMP remaining which can be shared between both parents.

Shared parental leave pay is £139.58 a week or 90% of the parents' average weekly earnings (whichever is lower).

How much time off?

The combined maximum is 50 weeks leave including 37 weeks pay.

The amount of remaining time and pay depends on when mums stopped maternity leave.

How does it work?

To share leave, mums need to end maternity leave early and opt for SPL instead.

The amount of leave remaining can then be shared between parents.



Notice period?

Mums must give their employers at least 8 weeks written notice in order to stop maternity leave and start SPL.

Employers then have 14 days to confirm leaving and start date in writing. Mums can submit up to 3 notices to take SPL.

Continuous vs discontinuous SPL

Continuous SPL cannot be refused meaning your continuous leave request should be granted.

If parents choose to leave in separate blocks (discontinuous SPL), employers have the right to refuse.

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