

SHARED PARENTAL LEAVE AND PAY: UNDERSTANDING THE DETAIL



Laura Kemp ACIPP talks us through some of the intricacies of shared parental leave (SPL) and shared parental pay (ShPP)



SPL and ShPP require considerable administration for both employees and employers. They were introduced on 1 December 2014, for parents with children born or adopted on or after 5 April 2015. SPL provides flexible options for taking time off to care for newborns or adopted children, encouraging both parents to bond, and promoting gender equality in parental responsibilities.

Eligible parents can share up to 50 weeks of SPL and 37 weeks of ShPP within the first year after the child's arrival. Leave can be taken in up to three separate blocks and shared between parents if both qualify. To be eligible for SPL, at least one parent must take less than 52 weeks of maternity or adoption leave and less than 39 weeks of corresponding pay. For instance, if a mother takes 22 weeks of maternity leave and statutory maternity pay (SMP), she and her partner can share 30 weeks of SPL and 17 weeks of ShPP. The current statutory payment is £187.18 per week (effective 6 April 2025) or 90% of an employee's average weekly earnings, whichever is lower.

Eligibility criteria

To qualify for SPL and ShPP, both birth parents must:

- share responsibility for the child at birth
- meet specific work and pay criteria, which vary based on the parent applying (see the eligibility for birth parents table).

There's no eligibility if the parents started sharing responsibility for the child after it was born.

For adoptive parents or those using a surrogate, both must share responsibility from:

- the child's due date or birth date if using a surrogate
- the date the child is placed with them if adopting.

Both parents must also meet the relevant work and earnings criteria (see

the eligibility for adopters or parents using a surrogate table).

Starting SPL

For SPL to start, the mother (or person on adoption leave) must either:

- return to work, ending any maternity or adoption leave, or
- provide at least eight weeks' of binding notice to the employer about the end date of their leave (this date usually cannot be changed).

SPL can begin for the partner while the other parent is still on leave, given that notice has been provided.

The mother must take at least two weeks of maternity leave after giving birth (four weeks in a factory setting), and the person claiming adoption pay must also take a minimum of two weeks of adoption leave.

Starting ShPP

The mother (or person receiving adoption pay) must give their employer at least eight weeks' notice of when they plan to end maternity or adoption pay. If they receive maternity allowance, they should notify Jobcentre Plus instead.

Once maternity pay, maternity allowance or adoption pay ends, it cannot be restarted. However, the mother or adopter may change their decision to end leave early if both:

- the planned end date hasn't passed
- they haven't returned to work.

One of the following must also apply:

- they find out during the notice period that neither partner is eligible for SPL or ShPP
- the mother or adopter's partner has died
- the mother notifies the employer less than six weeks after the birth (and gave prior notice).

ShPP can start for the partner while the other is still on maternity or adoption leave if notice to end it has been given.

What the employee must do

An employee must give written notice

to their employer to start SPL or ShPP.

Templates are available on the Advisory, Conciliation and Arbitration Service website, here: <https://ow.ly/QTcQ50VIXzK>.

After receiving the notice, the employer can request:

- a copy of the child's birth certificate
- a declaration of the place and date of birth if the birth hasn't yet been registered
- the name and address of the employee's partner's employer, or a declaration if the partner has no employer.

For adoption or fostering, the employer may ask for:

- the name and address of the adoption agency or local authority
- the date the employee was matched with the child
- the date the child will start living with the employee
- the name and address of the partner's employer, or a declaration if there isn't one.

The employer has 14 days to request this information, and the employee has an additional 14 days to provide it.

Blocks of leave

An employee taking SPL can split their leave into up to three blocks, although employers may permit more.

Both parents can take SPL at the same time or at different times. Employees must give at least eight weeks' notice before starting leave, though this can be shorter if the child is born more than eight weeks early. With the employer's agreement, employees can also break a block of leave into shorter periods of at least one week. For example, they could work every other week during a 12-week block, using six weeks of SPL.

SPL in touch (SPLIT) days

Employees can work up to 20 SPLIT days (shared parental leave in touch days) during SPL without ending their leave.

These are in addition to the ten

keeping in touch (KIT) days available during maternity leave, which cannot be used once the maternity leave ends.

The days worked and payment arrangements, whether paid hourly or for a half or full day, must be agreed between both the employer and employee, as KIT and SPLIT days are optional.

Record-keeping

Records for HM Revenue and Customs must include:

- evidence of the employee's eligibility for ShPP
- start date of ShPP
- ShPP payment details and dates
- reclaimed ShPP amounts (employers can reclaim 92% of ShPP and up to 108.5% if they qualify for small employers' relief, applicable to those with total Class 1 National Insurance contributions of £45,000 or less in the previous tax year)
- any unpaid weeks and reasons.

The real time information (RTI) submission should contain:

- partner's surname
- partner's forename
- partner's National Insurance number.

Education nuances

SPL is commonly used in the education sector. Teachers on maternity or adoption leave often switch to SPL, as the legislation allows them to take leave during term time and 'return to work' during school holidays. This employee-friendly law limits what employers can do. Employers cannot require an individual to return to work during holidays unless all employees are asked, as this could lead to discrimination. For more information, visit: <https://ow.ly/IHw750VJ28V>.

Common errors

Some common errors regarding SPL and ShPP include:

1. Maternity / adoption leave can often end without a clear transition to ShPP, and they must be processed separately. It's imperative that maternity / adoption leave is ended and SPL / SHPP is processed with the correct start and end dates.
2. Many organisations and their human resource teams lack an understanding of SPL, and important information isn't always shared with employees. While a letter confirming maternity leave dates is sent, it usually lacks details about SPL, leaving employees unaware of their rights.

3. Additionally, confusion over KIT days can arise, meaning some employers mistakenly pay KIT days during the SPL period if they weren't used during maternity leave.

Helpful information

Employees can use the GOV.UK 'Plan shared parental leave and pay tool' (<https://ow.ly/olVX50VJ1xH>) to:

- understand how and when to take SPL with maternity, adoption and paternity leave
- learn about their entitlement to ShPP (internal policies should still be checked as higher rates may be payable)
- see the notice required for informing their employer.

This tool can be saved, edited and shared.

For RTI submission details, visit <https://ow.ly/qzFP50VJ1OI>, and for more information on SPL, go to <https://ow.ly/OX9o50VJ1RS>.

There's a significant amount of information to review and multiple processes to follow to ensure ShPP and SPL are handled correctly. It's advisable to document these procedures clearly using internal flowcharts or checklists. This means employees will receive proper guidance when they request family leave and during the period they're actually on leave. ■

ELIGIBILITY FOR BIRTH PARENTS

IF BOTH PARENTS WANT TO SHARE THE SPL AND SHPP	IF THE MOTHER'S PARTNER WANTS TO TAKE THE SPL AND SHPP	IF THE MOTHER WANTS TO TAKE THE SPL AND SHPP
Both parents must meet the same eligibility criteria to get SPL and ShPP.	For the mother's partner to take SPL and ShPP, both the mother and the mother's partner must meet some eligibility requirements.	For the mother to take SPL and ShPP, both the mother's partner and the mother must meet some eligibility criteria.
They must: ● have been employed continuously by the same employer for at least 26 weeks by the end of the 15th week before the due date ● stay with the same employer until they start their SPL.	The mother must: ● have been working for at least 26 weeks out of the 66 weeks before the week the baby's due (the 26 weeks don't need to be in a row) ● have earned at least £390 in total in 13 of the 66 weeks (these don't need to be in a row, so the highest paying weeks can be used).	The mother's partner must: ● have been working for at least 26 weeks out of the 66 weeks before the week the baby's due (the 26 weeks don't need to be in a row) ● have earned at least £390 in total in 13 of the 66 weeks (these don't need to be in a row, so the highest paying weeks can be used).
To be eligible for SPL, they must be employees (not workers). If either parent is a worker, they may be able to share ShPP but not SPL.	The mother's partner must: ● have been employed continuously by the same employer for at least 26 weeks by the end of the 15th week before the due date ● stay with the same employer until they start their SPL.	The mother must: ● have been employed continuously by the same employer for at least 26 weeks by the end of the 15th week before the due date ● stay with the same employer until they start their SPL.
To be eligible for ShPP, they must each earn on average at least £125 a week.	To be eligible for SPL, the partner must be an employee (not a worker). If the partner is a worker, they might be able to get ShPP but not SPL.	To be eligible for SPL, the mother must be an employee (not a worker). If the mother is a worker, they might be able to get ShPP but not SPL.
	To be eligible for ShPP, the partner must earn on average at least £125 a week.	To be eligible for ShPP, the mother must earn on average at least £125 a week.

ELIGIBILITY FOR ADOPTERS OR PARENTS USING A SURROGATE

IF BOTH PARENTS WANT TO SHARE THE SPL AND SHPP	IF ONLY ONE OF THE PARENTS WANTS TO TAKE THE SPL AND SHPP
Both parents must meet the same eligibility criteria to get SPL and ShPP.	Both parents must meet some eligibility criteria.
They must: ● have been employed continuously by the same employer for at least 26 weeks by the end of the week they or their partner are matched with a child if they're adopting or the end of the 15th week before the due date if they're using a surrogate ● stay with the same employer until they start the SPL.	The parent who wants to take the leave and pay must: ● have been employed continuously by the same employer for at least 26 weeks by the end of the week they or their partner are matched with a child if they're adopting or the end of the 15th week before the due date if they're using a surrogate ● stay with the same employer until they start the SPL.
To be eligible for SPL, they must be employees (not workers). If either is a worker, they may be able to share ShPP but not SPL.	The other parent must: ● have been working for at least 26 weeks out of the 66 weeks before the week the child was placed (the 26 weeks don't need to be in a row) ● have earned at least £390 in total in 13 of the 66 weeks (these don't need to be in a row, so the highest paying weeks can be used).
To be eligible for ShPP, they must each earn on average at least £125 a week.	To be eligible for SPL, the parent taking the leave must be an employee (not a worker). If they're a worker, they might be able to get ShPP but not SPL. And to be eligible for ShPP, they must earn on average at least £125 a week.