

Pay and time off work for adoptive parents

From 6 April 2003

An employer's guide to

- Statutory Adoption Pay and Leave
- Statutory Paternity Pay and Leave

Help

If you need help with anything in this Help Book

Phone

Monday to Friday 8am until 8pm **0845 7 143 143**
Saturday and Sunday 8am until 5pm

Hearing impaired employers

Textphone **0845 602 1380**

You can also contact a local Inland Revenue office – you'll find them in your phone book under Inland Revenue.

Business Support Teams

We have a UK-wide network of Inland Revenue Business Advisers who can help you get started on Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP). Workshops can be arranged for a morning or afternoon and will help you understand the payroll records to keep and the how and why of filling in forms and returns. A workshop would last two to three hours.

Our Business Advisers also offer

- a variety of payroll workshops, designed with busy employers in mind, and
- one-to-one visits at a place and time to suit you.

Call **0845 60 70 143**, or go to www.inlandrevenue.gov.uk/bst/index.htm

Help on screen

Use the Employer's CD-ROM for this Help Book and Employer's Help Book, *E16(Supplement)*.

Yr Iaith Gymraeg/Welsh Language

Ffoniwch **0845 7 660 830** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask at your local Inland Revenue office or Enquiry Centre.

Help for employees

Go to page 26 for this information.

Payroll - advice and guidance

For help on other subjects

- go to www.inlandrevenue.gov.uk/employers
- use the Employer's CD-ROM.

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The new adoption entitlements at a glance

There are terms and conditions similar to Statutory Maternity Pay and leave.

Statutory Adoption Pay (SAP) and leave

SAP and adoption leave is available to any employee (male or female) adopting a child who is placed with them on or after 6 April 2003. They could be adopting

- on their own, or
- with their partner.

Statutory Paternity Pay (SPP) and leave

SPP and paternity leave is available to any employee (male or female) who is

- the partner of someone adopting a child on their own, or
- adopting a child with their partner.

The child must be placed with the adopter on or after 6 April 2003.

Step and foster parents

SAP and adoption leave and SPP and paternity leave are not normally available to foster parents or step-parents who go on to adopt the child.

Couples adopting together

If the employee is adopting the child with their partner the couple must choose who gets the SAP and adoption leave and who gets the SPP and paternity leave. Until 2004 only married couples can adopt together.

Your employee will give you either

- the evidence of matching for SAP and adoption leave, or
- the declaration of family commitment for SPP and paternity leave.

There is more about this evidence on pages 6, 7 and 11.

What can my employee get?

Statutory Adoption Pay

Paid for a maximum of 26 weeks.

Adoption leave

Available for 52 weeks but only first 26 weeks covered by SAP.

SPP and paternity leave

Your employee can choose to take one or two whole weeks.

SAP and SPP

Pay the lower of

- £100, or
- 90% of average weekly earnings.

What must my employee tell me?

If your employee or their partner is planning to adopt a child they are advised to let you know what is happening well before the child is placed.

The two dates you will need are

- the day the adoption agency tells the adopter that they have been **matched** with a child, and
- the day the child is **placed** with the adopter.

These dates will be shown in the evidence of matching or declaration of family commitment which your employee must give you.

Information

Common terms in adoption

Matched/matching

This means the adoption agency has decided that the person is suitable to adopt a particular child.

Placed

This means the child starts living with the person permanently with a view to being formally adopted in the future. They may have stayed with them before this date.

Adopter

This means the person or persons who are going to adopt the child. They may be going to adopt the child on their own, or they may be going to adopt the child with their partner. Until 2004 only married couples can adopt a child together.

What the forms look like

Statutory Adoption Pay (SAP)

**Matching Certificate
Statutory Adoption Leave and Pay**

This certificate when completed by the appropriate adoption agency may be used as evidence for the purposes of Statutory Adoption Leave and Pay. It confirms that the named person(s) has been matched with a child for adoption.

A. Name and address of adopter parent(s)

(confirm that the parent(s) named above has been matched by this agency with a child for adoption and, they were notified of this on: _____)

It is expected that the child will be placed with them on: _____
 The child has already been placed with them, this occurred on: _____

B. Agency name and address

Agency email: _____

This is an adoption agency within the meaning of the Adoption Act 1976 or the Adoption (Scotland) Act 1978.

Name: _____ Title: _____
 Signature: _____ Date: _____

- **Evidence of matching**
- Your employee will give you documentary evidence to confirm that they are adopting a child through an adoption agency. This may be a matching certificate or letter. Check that the evidence you are given shows
- the name and address of the adoption agency and of your employee
 - the date the child is expected to be placed for adoption, or the date the child was placed for adoption
 - the date your employee was told by the adoption agency that they had been matched with a child.

You must not pay SAP without acceptable evidence. If you are concerned about the evidence your employee has given you, contact the Employer’s Helpline on **0845 7 143 143**.

All the other adoption and paternity forms are available from

- the Employer’s CD-ROM
- our website www.inlandrevenue.gov.uk/employers

Call the Orderline on **0845 7 646 646** for a paper version.

You can use your own version of any of the forms, but please check with the Employer’s Help Book, *E16(Supplement)* for what you must include.

Statutory Adoption Pay (SAP)

Why I cannot pay you SAP

Employer's surname: _____ Address: _____
 Other names: _____
 National Insurance number: _____ Postcode: _____

Why I cannot pay you SAP

I have ticked the box that applies to you.

I cannot pay you SAP because I have ticked one (or more) of the boxes (circle 1) to tell you why.

I cannot pay you any more SAP after the week which ends _____ of _____.

I have ticked all of the boxes in this next page of this form to tell you why I cannot carry on paying you after this date.

What to do if you disagree

If you disagree with the decision given in the above box, name, address and phone number are at the bottom of this page. If you still disagree, you can ask the Inland Revenue for a decision. You will find the number on the yellow book.

Other help

If you qualify for adoption leave but not SAP contact your adoption agency to find out if you can get any other help.

You may also want to claim Child Benefit or tax credits, see www.dwp.gov.uk or www.inlandrevenue.gov.uk for more information.

Employer's signature: _____ Employer's name: _____
 Phone number: _____ Employer's address: _____
 Date: ____/____/____
 Postcode: _____

HM Revenue & Customs

- **Why I cannot pay you SAP, form SAP1**
- Use this form to tell your employee that they are not entitled to Statutory Adoption Pay.

Statutory Adoption Pay (SAP)

Statutory Adoption Pay record sheet

1. About this form

This form is for you, the employer, to use to record details of your employee's Statutory Adoption Pay (SAP). You must keep these details, but you may keep it safe if you wish.

Keeping an accurate record will help make sure you pay the correct amount of SAP. You do not have to use this form, but you may find it helpful. However, you must keep SAP records for at least three years after the end of the tax year to which they relate.

2. What to do now

Please:

- read the guidance notes at Part 4, and
- fill in Parts 5 and 6, making any additional notes in Part 7, if appropriate.

3. Further information

For further information on how and when you must pay SAP and what records you must keep, see Employer's Help Book Part 4 and Part 6 of our Statutory Adoption Pay (SAP) (see Employer's Help Book, E16(S2) if you operate a simplified deduction scheme for National Insurance contributions).

You can get more copies of this form and the above Help Books from either:

- our website: www.inlandrevenue.gov.uk/employers or
- the Employer's Orderline on **0845 7 646 646**.

If you need help with this form or with the SAP scheme, please get in touch with your nearest Inland Revenue office. Alternatively, you can contact the Employer's Helpline on **0845 7 143 143**, or arrange a one-to-one visit with our Business Support Team. You can contact them online at www.inlandrevenue.gov.uk/employers or by phoning your nearest Inland Revenue office.

4. How to use this Statutory Adoption Pay record sheet

This record sheet is in two parts. Use:

- Part 5 (detail of individual or adoption allowance when your employee tells you they don't want to start their adoption absence, and as their adoption absence begins)
- Part 6 (detail of full pay period when their period is about to start. You must keep a record of this period even if your employee cannot get SAP for any week or does not come back to work afterwards. If they don't qualify for SAP from the start you only need to fill in the first week of the record).

HM Revenue & Customs

- **Statutory Adoption Pay record sheet, form SAP2**
- Use this form to keep a record of Statutory Adoption Payments.

Statutory Paternity Pay (SPP)

Statutory Paternity Pay/ Paternity Leave

Becoming an adoptive parent

If you want to take time off work to support your partner who is adopting a child you may be entitled to:

- Statutory Paternity Pay (SPP) - at least part of your pay will be paid for two weeks, but will get £267.68 of your average weekly earnings, whatever it is.
- Paternity leave - up to two weeks time off.

Depending on your circumstances you may not qualify for SPP and/or paternity leave. Your employer will be able to tell you if this is the case you will get more advice and information at the time.

If you need help with this form please contact any of the following:

- any Adoption and Conciliation Advisory Service (ACAS) office (see www.acas.org.uk for details)
- www.tips.gov.uk

Information on all aspects of employment legislation is also usually available from Citizens Advice Bureau, local job centre, trade unions and other bodies.

If you are not entitled to SPP you should contact your employer's agency or find out if you can get any other help.

Other help

The DTI publication *Adoptive Parents - rights to leave and pay* is paid for employers and employers give information on their rights, and details of other benefits, including employment protection and shared parental leave entitlements.

- DTI publications on 0800 1302 500 or
- go to www.dti.gov.uk

Call to see if you are eligible for details of social security benefits.

You can also contact:

- any related service office
- any Adoption and Conciliation Advisory Service (ACAS) office (see www.acas.org.uk for details)
- www.tips.gov.uk

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- **Becoming an adoptive parent, form SC4**

Use this form to tell your employee about the terms and conditions relating to SPP. It includes a tear-off statement for your employee to tell you about dates and leave, with a declaration. You must have this declaration before you can make payments.

Statutory Paternity Pay (SPP)

Why I cannot pay you SPP

Employer's name: _____ Address: _____

Other names: _____

Statutory Paternity Pay (SPP) is available to you if you are an employee of the employer named above. If you are not an employee of the employer named above, you are not entitled to SPP.

Why I cannot pay you SPP

I have ticked the box that applies to you:

I cannot pay you SPP. I have ticked one (or more) of the boxes entitled to tell you why.

I cannot pay you any more SPP after the week which ends on ____/____/____. I have ticked one of the boxes on the next page of this form to tell you why I cannot carry on paying you after this date.

Details of your employee

If you disagree with this decision, please let me know. My name, address and phone number are at the bottom of this page. If you still disagree, you can ask the Inland Revenue for a decision. You will find the number in your local Inland Revenue office.

Other help

If you qualify for paternity leave but not SPP you may be able to get Income Support while you are on leave. For more details see the leaflet *Statutory Paternity Pay and other benefits* on www.inlandrevenue.gov.uk. You may also want to claim Child Benefit or tax credits, see www.inlandrevenue.gov.uk or www.inlandrevenue.gov.uk for more information.

Employer's signature: _____ Employer's name: _____

Printed name: _____ Employer's address: _____

Date: ____/____/____

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- **Why I cannot pay you SPP, form SPP1**

Use this form to tell your employee that they are not entitled to SPP.

Statutory Paternity Pay (SPP)

Statutory Paternity Pay record sheet

1. About this form

This form is for you, the employer, to use to record details of your employee's Statutory Paternity Pay (SPP). You must keep these details, but you may keep more if you wish.

You do not have to use this form, but you may find it helpful. However, you must keep SPP records for at least 3 years after the end of the pay period which they relate to.

2. What to do when

Please:

- read the guidance notes at Part 4, and
- fill in Part 5, tick a, making any additional notes in Part 7, if appropriate.

3. Further information

For further information on these and when you must pay SPP and what records you must keep, see Employer's Help Book: Pay and time off work for parents, ETC, or Pay and time off work for adoptive parents, ETC.

You can get more copies of this form and the above Help Books from either:

- our website: go to www.inlandrevenue.gov.uk/employers or
- the Employee helpline on 0800 746 646.

If you need help with this form or with the SPP scheme, please get in touch with your nearest Inland Revenue office. Alternatively, you can contact the Employer helpline on 0800 746 646, or arrange a one-to-one visit with our Business Support Team. You can contact them online at www.inlandrevenue.gov.uk/contact-us or by phoning your nearest Inland Revenue office.

4. How to use this Statutory Paternity Pay record sheet

This record sheet is in two parts. Use:

- Part 4 (Details of individual periods of parental absence) when your employee tells you the date they want to start their paternity absence on (according to parent, form SC4, or Becoming an adoptive parent, form SC4)
- Part 5 (Details of SPP pay period) when their pay period is about to start.

This record sheet is used to record the details of your employee's paternity leave on SPP in one or both of the weeks or does not count back to work afterwards.

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- **Statutory Paternity Pay record sheet, form SPP2**

Use this form to keep a record of Statutory Paternity Payments and any changes in dates.

Pay and time off work - the bigger picture

This Help Book does not cover all the law and details of Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP) or adoption and paternity leave. The Help Book contains only what most employers will need to know to help run their payroll and agree leave with their employees.

Special cases and situations are shown throughout the Help Book with pointers on where to go for more information or help. All of this is contained in the Employer's Help Book, *E16(Supplement)*.

What do I have to do?

As long as your employees meet the Terms and conditions, see page 10, you must

- pay SAP and SPP, and
- allow adoption and paternity leave.

As soon as your employee tells you that they or their partner have been matched with a child for adoption

- **for couples adopting together** - tell your employee they must decide which of them is going to take the SAP and leave and which of them the SPP and leave.
- **for SAP and adoption leave** - tell your employee
 - they must give you the evidence of matching the adoption agency gives them before you can pay them
 - that their entitlement to SAP depends on how long they have been employed by you and their average earnings. Both of these conditions are based around the date the adoption agency tells them that they have been matched with a child. You will check as quickly as possible and let them know if they qualify
- **for SPP and paternity leave**
 - give your employee *Becoming an adoptive parent*, form SC4
 - tell them that their entitlement to SPP depends on how long they have been employed by you and their average earnings. Both of these conditions are based around the date the adoption agency tells the adopter that they have been matched with a child. You will check as quickly as possible and let them know if they qualify.

What does your employee have to do?

You should make it clear to them that they are legally required to

- give you the dates when the adoption agency tells the adopter that they have been matched with a child and when the child is expected to be placed.
- tell you when they want their leave within seven days of the date the adoption agency tells the adopter that they have been matched with a child, see page 18

- give you evidence for pay at least 28 days before they want to be paid, or as soon as they can if they can't meet that deadline, see page 11.

How much do I get back?

The amount you get back depends on your total, gross, employers' and employees', Class 1 National Insurance liability.

If your annual liability for National Insurance contributions (NICs) is **always £40,000 or less** you are entitled to

- 100% of the SAP/SPP, and
- an additional amount as compensation for the NICs you pay on the SAP/SPP. The compensation rate for 2003-04 is 4.5%.

If your annual liability for National Insurance contributions is **always more than £40,000** you

- are entitled to 92% of the SAP/SPP, and
- have to fund 8% yourself.

If your annual liability for National Insurance contributions is **around £40,000** you'll need to check to see what you are entitled to, see page 22.

Where does the money come from?

Use the money you have to pay over to the Inland Revenue

- PAYE tax
- National Insurance contributions
- Student loan deductions
- Construction Industry Scheme deductions.

You may also need to use this money to pay tax credits and other statutory payments. Please make sure you have enough to cover all the payments you have to make, use the quick check on page 23.

Keeping records

You must keep records of payments for three years after the end of the tax year to which they relate, see page 24.

Definitions

Terms and conditions start on page 10.

Statutory Adoption Pay

This is available to

- individuals adopting a child on their own, or
- one member of a couple adopting a child together.

It is a legal entitlement to a certain amount of pay to help employees adopting a child take time off work around the time the child is placed with them. It lasts for up to 26 weeks.

Adoption Leave

This is available to

- individuals adopting a child on their own, or
- one member of a couple adopting a child together.

It lasts for up to 52 weeks.

Statutory Paternity Pay

This is available to an employee who is

- the partner of someone adopting a child on their own, or
- adopting a child with their partner.

It is a legal entitlement to a certain amount of pay to help employees take time off after the child is placed with the adopter.

Paternity Leave

This is available to an employee who is

- the partner of someone adopting a child on their own, or
- adopting a child with their partner.

It is a legal entitlement that allows employees to take time off after the child is placed with the adopter.

Statutory Paternity Pay and Paternity Leave

The employee can choose to take one or two whole weeks pay and leave. This must be taken in a single block. It must be taken within eight weeks of the date the child is placed with the adopter. An employee does not have to qualify for SPP to get paternity leave, but most will get both.

Information

Employment Rights

Employees who exercise their rights to SAP and adoption leave and SPP and paternity leave have a legal right to

- protection against unfair treatment or dismissal
- return to work.

Firing someone because they take or seek to take adoption or paternity leave, is automatically 'unfair dismissal'.

The DTI publication, *Adoptive parents - rights to leave and pay - a guide for employers and employees* gives information on these rights. The DTI also produce other booklets covering employment protection and related equal opportunities legislation.

Available from

- DTI publications **0870 1502 500**
- www.dti.gov.uk/er

For further information on employment rights, contact Arbitration and Conciliation Advisory Service (ACAS). Go to www.acas.org.uk or the phone book for contacts.

Information on all aspects of employment legislation is also usually available from accountants, citizens advice bureaux, employer organisations, low pay units, trade unions and other private and voluntary sector bodies.

Terms and conditions

Covering

- **Statutory Adoption Pay (SAP)**
- **Adoption Leave**
- **Statutory Paternity Pay (SPP)**
- **Paternity Leave**

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Terms and conditions checklists	
You must not pay SAP or SPP to people who do not qualify. There may be other government help available to them. See page 26, 'Help for employees'.	19

Information

Pay

As you work through the terms and conditions, if you decide that your employee is not entitled to SAP or SPP you will be told to issue a form. This will explain to your employee why you cannot pay them and what they need to do to get other government help. It is important that you give them this form as soon as possible to help them with their claim. If your employee disagrees they can ask us to make a formal decision. If this happens we will give you more information at the time.

Leave

If there is disagreement between you and your employee about their entitlement to leave, you will want first to discuss it together. You will probably also find it helpful to contact Arbitration and Conciliation Advisory Service (ACAS) (see www.acas.org.uk or the phone book). Ultimately, if the dispute continues, your employee may want to take the case to an employment tribunal.

Special cases

For anything listed below use the Employer's Help Book, *E16(Supplement)*. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Agency workers.
- Casual employees.
- Mariners.
- Employees adopting a child from abroad.

If you have any doubts about employee status

- for pay - contact your Inland Revenue office and ask for the Status Inspector
- for leave - contact the Arbitration and Conciliation Advisory Service (ACAS) (see www.acas.org.uk or the phone book for details).

Evidence for pay

Terms and conditions 1

Statutory Adoption Pay (SAP)

Evidence of matching

Your employee must produce evidence that they are adopting a child through an adoption agency to get SAP. This may be a *matching certificate* or a letter. Check that the evidence you are given shows

- the name and address of the adoption agency and of your employee
- the date the child is expected to be placed for adoption, or the date the child was placed for adoption, and
- the date the adopter was told by the adoption agency that they had been matched with a child.

You must not pay SAP without acceptable evidence. If you are concerned about the evidence your employee has given you contact the Employer's Helpline on **0845 7 143 143**.

Employee gives evidence

Go to page 12 for 'Has your employee worked for you long enough?'

Employee does not give evidence

Tell your employee that you cannot pay them without the evidence and they will need a good reason if they give it to you late.

Time limits

The time limit for producing evidence to get pay is 28 days before the start of the pay period. If there is a good reason for the evidence being produced late you must accept it.

Please note that sometimes there is very little time between the date the adoption agency tells your employee that they have been matched with a child and the date the child is placed with them. If your employee is late giving you evidence because of this you must accept it.

Statutory Paternity Pay (SPP)

Declaration of family commitment

Give your employee *Becoming an adoptive parent*, form SC4. The SC4 advises them of the terms and conditions relating to SPP and paternity leave.

It also has a tear off slip for a declaration covering family commitment.

You must not pay SPP without a declaration.

You should accept the declaration at face value.

Employee gives declaration

Go to page 12 for 'Has your employee worked for you long enough?'

Employee does not give declaration

Tell your employee that you cannot pay them without the declaration and they will need a good reason if they give it to you late.

Time limits

The time limit for producing evidence to get pay is 28 days before the start of the pay period. If there is a good reason for the evidence being produced late you must accept it.

Please note that sometimes there is very little time between the date the adoption agency tells the adopter that they have been matched with a child and the date the child is placed with them. If your employee is late giving you evidence because of this you must accept it.

Has your employee worked for you long enough?

Terms and conditions 2

Statutory Adoption Pay (SAP) and adoption leave

Length of employment

To qualify for SAP and adoption leave your employee must be employed by you continuously for a set period. Count part weeks of employment as full weeks.

Find the date when the adoption agency told them that they had been matched with a child in the table opposite. Then read across to the latest start date for employment with you. If they started work after that date they don't qualify, see the note below.

Employee has been employed long enough

Go to page 14 for 'Does your employee earn enough?'

Employee has not been employed long enough

Pay

Give them *Why I cannot pay you SAP*, form *SAP1*. Take a copy of the evidence they got from the adoption agency and give the original back to them.

Leave

You must tell your employee that they don't qualify for adoption leave.

Statutory Paternity Pay (SPP) and paternity leave

Length of employment

The length of time your employee must have worked for you to get SPP and paternity leave is split into two.

Step 1

Find the date when the adoption agency told the adopter that they had been matched with a child in the table opposite. Then read across to the latest start date for employment with you. If they started work after that date they don't qualify, see the note below.

Step 2

If your employee was working for you by the date in Step 1, then to get SPP and leave they must continue to work for you right up until the child is placed with the adopter. If your employee stops working for you before the child is placed with the adopter, they are not entitled to pay or leave.

Employee has been employed long enough

Go to page 14 for 'Does your employee earn enough?'

Employee hasn't been employed long enough

Pay

Give them *Why I cannot pay you SPP*, form *SPP1*. Take a copy of the declaration on *Becoming an adoptive parent*, form *SC4* and give the original back to them.

Leave

Tell them they don't qualify for paternity leave. This doesn't have to be in writing and there is no special form.

Special cases

For anything listed below use the Employer's Help Book, *E16(Supplement)*. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Employee leaves job after the adoption agency told the adopter that they had been matched with a child.
- Employee works abroad.
- Supply teachers, seasonal workers, agency workers or other spasmodic employment.
- Reinstatement during the set period
 - after unfair dismissal
 - after service in the Armed Forces.
- Change of employer in the set period.
- Breaks in employment of seven days or more during the set period because of
 - trade dispute
 - temporary cessation of work
 - sickness or injury
 - previous adoption
 - pregnancy
 - parental leave.

Terms and conditions 2 *continued*

Table of latest start dates for employment

If the adoption agency told the adopter that they had been matched with a child before 16 February 2003, please contact the Employer's Helpline on **0845 7 143 143** to find out the latest start date.

Adopter told they have been matched with a child between 16 February 2003 and 13 September 2003		
Adopter told they have been matched with the child		Latest start date for employment with you
Sunday	Saturday	Saturday
16/02/03 to	22/02/03	31/08/02
23/02/03 to	01/03/03	07/09/02
02/03/03 to	08/03/03	14/09/02
09/03/03 to	15/03/03	21/09/02
16/03/03 to	22/03/03	28/09/02
23/03/03 to	29/03/03	05/10/02
30/03/03 to	05/04/03	12/10/02
06/04/03 to	12/04/03	19/10/02
13/04/03 to	19/04/03	26/10/02
20/04/03 to	26/04/03	02/11/02
27/04/03 to	03/05/03	09/11/02
04/05/03 to	10/05/03	16/11/02
11/05/03 to	17/05/03	23/11/02
18/05/03 to	24/05/03	30/11/02
25/05/03 to	31/05/03	07/12/02
01/06/03 to	07/06/03	14/12/02
08/06/03 to	14/06/03	21/12/02
15/06/03 to	21/06/03	28/12/02
22/06/03 to	28/06/03	04/01/03
29/06/03 to	05/07/03	11/01/03
06/07/03 to	12/07/03	18/01/03
13/07/03 to	19/07/03	25/01/03
20/07/03 to	26/07/03	01/02/03
27/07/03 to	02/08/03	08/02/03
03/08/03 to	09/08/03	15/02/03
10/08/03 to	16/08/03	22/02/03
17/08/03 to	23/08/03	01/03/03
24/08/03 to	30/08/03	08/03/03
31/08/03 to	06/09/03	15/03/03
07/09/03 to	13/09/03	22/03/03

Adopter told they have been matched with a child between 14 September 2003 and 10 April 2004		
Adopter told they have been matched with the child		Latest start date for employment with you
Sunday	Saturday	Saturday
14/09/03 to	20/09/03	29/03/03
21/09/03 to	27/09/03	05/04/03
28/09/03 to	04/10/03	12/04/03
05/10/03 to	11/10/03	19/04/03
12/10/03 to	18/10/03	26/04/03
19/10/03 to	25/10/03	03/05/03
26/10/03 to	01/11/03	10/05/03
02/11/03 to	08/11/03	17/05/03
09/11/03 to	15/11/03	24/05/03
16/11/03 to	22/11/03	31/05/03
23/11/03 to	29/11/03	07/06/03
30/11/03 to	06/12/03	14/06/03
07/12/03 to	13/12/03	21/06/03
14/12/03 to	20/12/03	28/06/03
21/12/03 to	27/12/03	05/07/03
28/12/03 to	03/01/04	12/07/03
04/01/04 to	10/01/04	19/07/03
11/01/04 to	17/01/04	26/07/03
18/01/04 to	24/01/04	02/08/03
25/01/04 to	31/01/04	09/08/03
01/02/04 to	07/02/04	16/08/03
08/02/04 to	14/02/04	23/08/03
15/02/04 to	21/02/04	30/08/03
22/02/04 to	28/02/04	06/09/03
29/02/04 to	06/03/04	13/09/03
07/03/04 to	13/03/04	20/09/03
14/03/04 to	20/03/04	27/09/03
21/03/04 to	27/03/04	04/10/03
28/03/04 to	03/04/04	11/10/03
04/04/04 to	10/04/04	18/10/03

Does your employee earn enough?

Terms and conditions 3

Earnings do not affect adoption or paternity leave.

Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP) depend on your employee's average weekly earnings in a set period. There are some special cases, see page 15. Here is a quick method of finding out if they qualify.

But if you are in any doubt, or your employee disagrees with your decision, you must work through the detailed check on pages 16 and 17.

SAP and SPP

Quick method

The adoption agency told the adopter that they had been matched with a child between 6 April 2003 and 3 April 2004

If your employee always earns less than £77 a week (£333 a calendar month) they will not qualify for Statutory Adoption Pay or Statutory Paternity Pay. Go to the 'Employee doesn't earn enough' section on page 16.

If your employee earns between £77 a week (£333 a calendar month) and £111 a week (£481 a calendar month) you must work out their average weekly earnings to find out how much to pay them. Use the weekly check sheet on page 16 or the monthly check sheet on page 17.

If your employee always earns more than £111 a week (£481 a calendar month) go to page 18.

The adoption agency told the adopter that they had been matched with a child between 31 March 2002 and 5 April 2003

If your employee always earns less than £75 a week (£325 a calendar month) they will not qualify for Statutory Adoption Pay or Statutory Paternity Pay. Go to the 'Employee doesn't earn enough' section on page 16.

If your employee earns between £75 a week (£325 a calendar month) and £111 a week (£481 a calendar month) you must work out their average weekly earnings to find out how much to pay them. Use the weekly check sheet on page 16 or the monthly check sheet on page 17.

If your employee always earns more than £111 a week (£481 a calendar month) go to page 18.

Information

What counts as earnings

Use the amount **before deductions** such as PAYE and pension contributions.

Include

- Payments which are earnings for Class 1 National Insurance contributions (NICs). (Your employee does not have to have paid NICs.)
- All earnings paid in the period, including money earned outside the period, such as holiday pay, overtime, bonuses and back-dated pay rises.
- Statutory Sick Pay.
- Statutory Maternity Pay.
- Statutory Paternity Pay.
- Statutory Adoption Pay.

Leave out

- Tax credits.

Dates for pay and leave - page 18 ►

Amounts to pay - page 21 ►

Special cases

For anything listed below use the Employer's Help Book, *E16(Supplement)*. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Employee gets regular payment earlier or later than normal, such as holiday pay or pay day changes because of a bank holiday.
- Employee paid at irregular intervals.
- Weekly paid employee without whole number of weeks in the set earnings period.
- Supply teachers, seasonal workers, agency workers or other spasmodic employment.
- Change of employer in the set earnings period.
- Directors.
- Employees with more than one job.
- Earnings in set period covered in a back-dated pay rise.
- NHS Trust employees.
- Employee doesn't qualify and some of their earnings are included in a PAYE Settlement Agreement.

How weekly pay dates relate to the tax weeks on the *Deductions Working Sheet*, form P11

Period	Week number		Period	Week number
6 Apr to 12 Apr	1		5 Oct to 11 Oct	27
13 Apr to 19 Apr	2		12 Oct to 18 Oct	28
20 Apr to 26 Apr	3		19 Oct to 25 Oct	29
27 Apr to 3 May	4		26 Oct to 1 Nov	30
4 May to 10 May	5		2 Nov to 8 Nov	31
11 May to 17 May	6		9 Nov to 15 Nov	32
18 May to 24 May	7		16 Nov to 22 Nov	33
25 May to 31 May	8		23 Nov to 29 Nov	34
1 June to 7 June	9		30 Nov to 6 Dec	35
8 June to 14 June	10		7 Dec to 13 Dec	36
15 June to 21 June	11		14 Dec to 20 Dec	37
22 June to 28 June	12		21 Dec to 27 Dec	38
29 June to 5 July	13		28 Dec to 3 Jan	39
6 July to 12 July	14		4 Jan to 10 Jan	40
13 July to 19 July	15		11 Jan to 17 Jan	41
20 July to 26 July	16		18 Jan to 24 Jan	42
27 July to 2 Aug	17		25 Jan to 31 Jan	43
3 Aug to 9 Aug	18		1 Feb to 7 Feb	44
10 Aug to 16 Aug	19		8 Feb to 14 Feb	45
17 Aug to 23 Aug	20		15 Feb to 21 Feb	46
24 Aug to 30 Aug	21		22 Feb to 28 Feb	47
31 Aug to 6 Sep	22		1 Mar to 7 Mar	48
7 Sep to 13 Sep	23		8 Mar to 14 Mar	49
14 Sep to 20 Sep	24		15 Mar to 21 Mar	50
21 Sep to 27 Sep	25		22 Mar to 28 Mar	51
28 Sep to 4 Oct	26		29 Mar to 4 Apr	52
			5 April – call the Helpline	

How monthly pay dates relate to the tax months on the *Deductions Working Sheet*, form P11

Period	Month number		Period	Month number
6 Apr to 5 May	1		6 Oct to 5 Nov	7
6 May to 5 June	2		6 Nov to 5 Dec	8
6 June to 5 July	3		6 Dec to 5 Jan	9
6 July to 5 Aug	4		6 Jan to 5 Feb	10
6 Aug to 5 Sep	5		6 Feb to 5 Mar	11
6 Sep to 5 Oct	6		6 Mar to 5 Apr	12

Check sheets ►

Does your employee earn enough? *continued*

Weekly paid - check sheet for average weekly earnings

To work out average weekly earnings you must

- always use the set period - worked out using the check sheet
- only include earnings from the set period.

To work out average weekly earnings for employees paid in multiples of a week, for example, weekly or fortnightly

1. Enter the date the adoption agency told the adopter that they had been matched with a child.

2. Find the Saturday on or after the date in 1.

3. Find the date of the last normal payday on or before that Saturday.
This is the last day of the set period. If you use the *Deductions Working Sheet*, form *P11* to record your employees earnings you may find the table on page 15 useful as it shows how weekly pay dates relate to the tax weeks on form *P11*.

4. Count back eight weeks from the date in 3 and come forward one day, for example, if eight weeks back is 22nd June, enter 23rd.

5. Find the date of the payday before the date in 4 and come forward one day, for example, 25 May becomes 26 May. **This is the first day of the set period.**

6. Add together the earnings in between the dates in 5 and 3 (inclusive).

£	
---	--

7. Divide the figure in 6 by the number of whole weeks in the set period.
(To be fair to your employee **don't round up or down** to whole pence here, you'll do this when you come to 'the amounts to pay'.)

£	
---	--

Employee earns enough

If the amount in 7

- is at least £77 a week and the adoption agency told the adopter that they had been matched with a child between 6 April 2003 and 3 April 2004
- is at least £75 a week and the adoption agency told the adopter that they had been matched with a child between 31 March 2002 and 5 April 2003

go to page 18 for 'When should your employee give you dates for pay and leave?'

Employee doesn't earn enough

If from the amount in 7 they don't earn enough

- If they've asked for SAP give them *Why I cannot pay you SAP*, form *SAP1*. Take a copy of the evidence they got from the adoption agency and give the original back to them.
- If they've asked for SPP give them *Why I cannot pay you SPP*, form *SPP1*. Take a copy of the declaration on *Becoming an adoptive parent*, form *SC4* and give the original back to them.

Monthly (calendar) paid - check sheet for average weekly earnings

To work out average weekly earnings you must

- convert monthly pay into an average weekly amount
- always use the set period - worked out using the check sheet
- only include earnings from the set period.

To work out average weekly earnings for employees paid calendar monthly

1. Enter the date the adoption agency told the adopter that they had been matched with a child.

 / /

2. Find the Saturday on or after the date in 1.

 / /

3. Find the date of the last normal payday on or before that Saturday.
This is the last day of the set period. If you use the *Deductions Working Sheet*, form *P11* to record your employee's earnings you may find the table on page 15 useful as it shows how monthly pay dates relate to the tax month on form *P11*.

 / /

4. Count back eight weeks from the date in 3 and come forward one day, for example, if eight weeks back is 22nd June, use 23rd.

 / /

5. Find the date of the payday before the date in 4 and come forward one day, for example, 25 May becomes 26 May. **This the first day of the set period.**

 / /

6. Add together the earnings between the dates in 5 and 3 (inclusive). If there are more or less than two payments in the period - see Employer's Help Book, *E16(Supplement)*.

£	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

7. Multiply the figure in 6 by 6.

£	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

8. Divide the figure in 7 by 52.
(To be fair to your employee **don't round up or down** to whole pence here, you'll do this when you come to 'the amounts to pay'.)

£	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

Employee earns enough

If the amount in 8

- is at least £77 a week and the adoption agency told the adopter that they had been matched with a child between 6 April 2003 and 3 April 2004
- is at least £75 a week and the adoption agency told the adopter that they had been matched with a child between 31 March 2002 and 5 April 2003

go to page 18 for 'When should your employee give you dates for pay and leave?'

Employee doesn't earn enough

If from the amount in 8 they don't earn enough

- If they've asked for SAP give them *Why I cannot pay you SAP*, form *SAP1*. Take a copy of the evidence they got from the adoption agency and give the original back to them.
- If they've asked for SPP give them *Why I cannot pay you SPP*, form *SPPT*. Take a copy of the declaration on *Becoming an adoptive parent*, form *SC4* and give the original back to them.

When should your employee give you dates for pay and leave?

Terms and conditions 4

Statutory Adoption Pay (SAP) and adoption leave

Pay/Leave

Your employee should tell you when they want to take their leave within seven days of the date they are told they have been matched with the child. Where possible they should tell you 28 days before they want to start to be paid. But in practice there is often very little time between the dates they are matched with the child and the child is placed. If your employee is late giving you notice because of this you must accept it.

You can ask them to tell you in writing. You must confirm the date you expect them back, in writing, within 28 days of getting their notice. (See sample letter on the Employer's CD-ROM or Employer's Help Book, *E16(Supplement)*.)

Choosing dates

Your employee has the right to choose when they want to start their adoption leave, but they must start their leave no later than the date the child is placed. If they were told that they were matched with a child on or after 6 April 2003 they can start their leave up to 14 days before the child is placed, but not before 6 April 2003.

Adoption Leave

If your employee doesn't choose to take their full leave entitlement they must give you 28 days notice of when they intend to start work again.

Changes of mind

Your employee can change their mind about the dates but should give you 28 days notice. You should confirm the new date in writing.

Employee gives acceptable notice

Pay and leave

Go to page 19 to make a final check on all the terms and conditions.

Employee does not give acceptable notice

Pay

If your employee didn't give you acceptable notice give them *I cannot pay you SAP*, form *SAP1*. Take a copy of the evidence they got from the adoption agency and give the original back to them.

Leave

You should discuss and agree a suitable start date with your employee. They may have had good reasons why they could not give you proper notice, and if so you should accept them. If not, you are entitled to insist on a notice period which suits you but you cannot in any circumstances delay the start of leave beyond the date the child is expected to be placed.

Statutory Paternity Pay (SPP) and paternity leave

Pay/Leave

Your employee should tell you when they want to take their leave within seven days of the date the adopter was told they have been matched with the child. Where possible they should tell you 28 days before they want to start to be paid. But in practice there is often very little time between the dates the adopter is matched with the child and the child is placed. If your employee is late giving you notice because of this you must accept it.

You can ask them to tell you in writing.

Choosing dates

Your employee has the right to choose when they want to take leave within a set period.

They can choose to take one or two whole weeks leave within eight weeks of the date the child is placed with the adopter.

Changes of mind

Your employee can change their mind about the dates but should give you 28 days notice.

Employee gives acceptable notice

Pay and leave

Go to page 20 to make a final check on all the terms and conditions.

Employee does not give acceptable notice

Pay/Leave

If your employee didn't give you acceptable notice you can delay the start of leave and the pay period until you have had 28 days notice.

Special cases

For anything listed below use the Employer's Help Book, *E16(Supplement)*. In doubt call the Employer's Helpline on **0845 7 143 143**.

- Employee leaves job after the date the adoption agency tells the adopter that they have been matched with a child.
- Adopter is matched with a child before 6 April 2003 but the child is placed on or after 6 April 2003.

Statutory Adoption Pay (SAP) and adoption leave - Terms and conditions checklist

Statutory Adoption Pay

Your employee has given you acceptable evidence of matching through an adoption agency.
Page 11

Your employee was continuously employed by you for the required period.
Page 12

Your employee has high enough average weekly earnings for the set period.
Page 14

Your employee has given you acceptable notice for start of SAP.
Page 18

A tick in every box means your employee is entitled to SAP. Go to page 21 'Paying Statutory Adoption Pay (SAP)/Statutory Paternity Pay (SPP)'.

If you haven't ticked all the boxes please go back to the terms and conditions page(s) for the empty box(es) to find out what you need to do.

Adoption Leave

Your employee was continuously employed by you for the required period.
Page 12

Your employee has given you acceptable notice for the start of leave.
Page 18

A tick in both boxes means your employee is entitled to adoption leave.

If you haven't ticked both boxes please go back to the terms and conditions page(s) for the empty box(es) to find out what you need to do.

Statutory Paternity Pay (SPP) and paternity leave - Terms and conditions checklist

Statutory Paternity Pay

You have a signed declaration covering family commitment.
Page 11

Your employee was continuously employed by you for the required period.
Page 12

Your employee has high enough average weekly earnings for the set period.
Page 14

Your employee has given you acceptable notice for the start of SPP.
Page 18

A tick in every box means your employee is entitled to SPP. Go to page 21 'Paying Statutory Adoption Pay (SAP)/Statutory Paternity Pay (SPP)'.

If you haven't ticked all the boxes please go back to the terms and conditions page(s) for the empty box(es) to find out what you need to do.

Paternity Leave

Your employee still works for you and was continuously employed by you for the required period.
Page 12

Your employee has given you acceptable notice for the start of leave.
Page 18

A tick in both boxes means your employee is entitled to paternity leave.

If you haven't ticked both boxes please go back to the terms and conditions page(s) for the empty box(es) to find out what you need to do.

Paying Statutory Adoption Pay (SAP)/Statutory Paternity Pay (SPP)

Start of payment

SAP and SPP are weekly payments. They are due on the last day of the SAP/SPP pay week and should be paid on the employee's next usual pay day after that. Both SAP and SPP pay weeks can start on any day of the week, for example they could run from Thursday to Wednesday. This may mean that you have to pay a mixture of wages and SAP/SPP at the beginning or end of the period.

Both the SAP and SPP pay period start the day after the last day your employee worked before starting their adoption/paternity leave. Your employee will have told you when they planned to stop work, see page 18.

SAP and SPP should be paid in the same way as you would pay earnings for the same period. All the usual deductions apply, including PAYE tax and National Insurance contributions, except Attachment of Earnings Orders.

Stopping payment

SAP

Usually stops after 26 weeks, but there are special cases.

SPP

- Stops after one or two weeks - as chosen by your employee.
- Cannot be paid more than eight weeks after the date the child is placed.

Employee is not returning to work

If your employee decides not to return to work you must still pay them SAP or SPP. You cannot ask them to repay it.

The amounts to pay

How much you pay is based on the employee's average weekly earnings from page 14. Always round up fractions of a penny when you work out 90% of your employee's average weekly earnings.

SAP and SPP

Pay the **lower** of

- £100, or
- 90% of average weekly earnings.

Special cases

For anything listed below use the Employer's Helpbook, *E16(Supplement)*. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Employee leaves job after the date the adoption agency tells the adopter that they have been matched with a child.
- Child is placed after expected date.
- During the pay period
 - the employee works for you
 - the employee is taken into legal custody
 - the employee is sick
 - the employee dies
 - the employee starts work for another employer
 - the child stops living with the parents
 - the child dies
 - you become insolvent.
- Paying through an agent.
- Non-cash payments.
- Employee has
 - more than one employer
 - more than one job with you.
- You pay paternity or adoption pay under an employee's contract of employment.

How much do I get back?

The amount you get back depends on your total gross, employers' plus employees', Class 1 National Insurance liability. You can add up the totals for the four quarters in column 1d on your employees' *Simplified Deduction Cards*, forms P12.

Extract from P12

National Insurance contributions <small>(Note:LEL=Lower Earnings Limit, UEL=Upper Earnings Limit)</small>														
NIC Table Letter	Pay Date	Earnings at the LEL <small>(where earnings are equal to or exceed the LEL) whole pounds only</small>		Earnings above the LEL, up to and including the Earnings Threshold whole pounds only		Earnings above the Earnings Threshold, up to and including the UEL whole pounds only		Total of employee's and employer's contributions payable		Employee's contributions payable		Pay Date		
		1a	£	1b	£	1c	£	1d	£	P	1e		£	P
		1st Quarter												

If your annual liability for National Insurance contributions is **always £40,000 or less** you are entitled to

- 100% of the Statutory Adoption Pay (SAP)/ Statutory Paternity Pay (SPP), and
- an additional amount as compensation for the NICs you pay on the SAP/SPP. The compensation rate for 2003-04 is 4.5%.

If your annual liability for National Insurance contributions is **always more than £40,000** you

- are entitled to 92% of the SAP/SPP
- have to fund 8% yourself.

If your annual liability for National Insurance contributions is **around £40,000**, you will need to check whether it's more than £40,000, or £40,000 or less. If

- the adoption agency told the adopter that they have been matched with a child between 7 April 2002 and 5 April 2003 check your liability for 2001-02
- the adoption agency told the adopter that they have been matched with a child between 6 April 2003 and 10 April 2004 check your liability for 2002-03.

Special cases

For anything listed below use the Employer's Help Book, *E16(Supplement)*. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- If you haven't been an employer for the whole of 2001-02 and 2002-03.
- If you've paid paternity or adoption pay under an employee's contract of employment.

Where does the money come from?

Use the money you have to pay over to the Inland Revenue

- PAYE tax
- National Insurance contributions
- Student Loan deductions
- Construction Industry Scheme deductions

You may also need to use this money to pay tax credits and other statutory payments. Please make sure you have enough to cover all the payments you have to make, use the quick check.

A quick check to see if you need an advance

Total amount of Statutory Adoption Pay (SAP)/
Statutory Paternity Pay (SPP) you can get back

A £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

Amount of money you need to pay tax credits
or can get back for maternity/paternity payments.
Do not include any tax credits you have to pay,
but are getting funding for

B £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

Total amount you need for a tax month or quarter (box A + box B)

=

C £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

PAYE tax

D £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

National Insurance contributions
(including those on SAP/SPP)

E £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

Student Loan deductions

F £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

Construction Industry Scheme deductions

G £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

Total amount you will have available in the same tax month
or quarter (total boxes D + E + F + G)

=

H £	<input type="text"/>	<input type="text"/>
------------	----------------------	----------------------

If H is less than C write to your Accounts Office to ask for an advance.

If you need any help call the Employer's Helpline on **0845 7 143 143**.

Keeping records

Statutory Adoption Pay (SAP)

You must keep

- the evidence the adoption agency gave your employee and they gave you. If you give this back to your employee with *Why I cannot pay you SAP*, form *SAP1*, keep a copy of the evidence
- a record of the payment dates and the amount paid
- the date the pay period began
- a record of any weeks in the 26 week period when SAP wasn't paid, with reasons.

Statutory Adoption Pay record sheet, form SAP2

Statutory Adoption Pay (SAP)

Statutory Adoption Pay record sheet

1 About this form

This form is for you, the employer, to use to record details of your employee's Statutory Adoption Pay (SAP). You must keep these details, but you only keep them if you wish.

Keeping an accurate record will help make sure you pay the correct amount of SAP.

You do not have to use this form, but you may find it helpful. However, you must keep SAP records for at least three years after the end of the tax year in which they relate.

2 What to do now

Please:

- read the guidance notes at Part 4, and
- fill in Parts 1 and 4, making any additional notes in Part 7, if appropriate.

3 Further information

For further information on how and when you must pay SAP and what records you must keep, see Employer's Help Book: Pay and other details for adoptive parents, CTC, Child Tax Credit and Child Tax Credit if you receive a simplified adoption scheme for National Insurance contributions.

You can get more copies of this form and the adoptive Help Book from either:

- use enquiries@hmv.gov.uk or
- the Employer's Office on 0845 7 446 446.

If you need help with this form or with the SAP scheme, please get in touch with your nearest Inland Revenue office. Alternatively, you can contact the Employer's Helpline on 0845 7 143 143, or arrange a video session with our Business Support Team. You can contact them online at www.inlandrevenue.gov.uk/business.htm or by phoning your nearest Inland Revenue office.

4 How to use this Statutory Adoption Pay record sheet

This record sheet is to be kept by you.

- Part 1 Record of notification of adoption absence when your employee tells you the date they want to start their adoption absence, and as their adoption absence begins.
- Part 4 Record of SAP pay period when that pay period is about to start. You must keep a record of this period even if your employee cannot get SAP for any week or does not come back to work afterwards. If they don't qualify for SAP then the date you only need to fill in the first week of the record.

HM Revenue & Customs logo please turn over >>>

Statutory Paternity Pay (SPP)

You must keep

- the declaration of family commitment, or a copy if you gave it back to your employee with *Why I cannot pay you SPP*, form *SPP1*
- a record of the payment dates and the amounts paid
- the date the pay period began
- a record of any unpaid SPP with reasons.

Statutory Paternity Pay record sheet, form SPP2

Statutory Paternity Pay (SPP)

Statutory Paternity Pay record sheet

1 About this form

This form is for you, the employer, to use to record details of your employee's Statutory Paternity Pay (SPP). You must keep these details, but you only keep them if you wish.

You do not have to use this form, but you may find it helpful. However, you must keep SPP records for at least 3 years after the end of the tax year in which they relate.

2 What to do now

Please:

- read the guidance notes at Part 4, and
- fill in Parts 1 and 4, making any additional notes in Part 7, if appropriate.

3 Further information

For further information on how and when you must pay SPP and what records you must keep, see Employer's Help Book: Pay and other details for parents, CTC, or Pay and other details for adoptive parents, CTC.

You can get more copies of this form and the adoptive Help Book from either:

- use enquiries@hmv.gov.uk or
- the Employer's Office on 0845 7 446 446.

If you need help with this form or with the SPP scheme, please get in touch with your nearest Inland Revenue office. Alternatively, you can contact the Employer's Helpline on 0845 7 143 143, or arrange a video session with our Business Support Team. You can contact them online at www.inlandrevenue.gov.uk/business.htm or by phoning your nearest Inland Revenue office.

4 How to use this Statutory Paternity Pay record sheet

This record sheet is to be kept by you.

- Part 1 Record of notification of paternity absence when your employee tells you the date they want to start their paternity absence on becoming a parent, hours 52, or Becoming an adoptive parent, hours 52/4.
- Part 4 Record of SPP pay period when that pay period is about to start. You must keep a record of this period even if your employee cannot get SPP in one or both of the weeks or does not come back to work afterwards.

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You must also enter on your employee's *Simplified Deduction Card*, form *P12*

- the payments of SAP and SPP
- the amount you can get back.

92% or 104.5%

Extracts from P12

Pay Date	Statutory Sick Pay (SSP) paid to employee in the week or month included in Column 7			Statutory Maternity Pay (SMP) paid to employee in the week or month included in Column 7			Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 7			Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 7			Student Loan Deductions <i>whole pounds only</i>	
	2	£	p	3	£	p	4	£	p	5	£	p	6	£
◀ TOTALS ▶													◀ TOTALS ▶	
SSP/SMP/SPP/SAP recovered ▶													SSP/SMP/SPP/SAP recovered ▶	

You can do this on line, for more information go to www.inlandrevenue.gov.uk/efiling/help/mainhelp.htm

Information

SPP in 2002-03

The pictures of form *P12* shown above and on page 22, are for the 2003-04 tax year. If you have to pay SPP before 5 April 2003 record the SPP in Column 2 of form *P12* as SMP. See form *P16* for more information.

How long to keep records

Keep all documents and records for three tax years (6 April to 5 April) after the year you are working in.

Visits from the Inland Revenue

From time to time, our officers visit employers to see if their payroll is running smoothly. If we call on you we will ask to see your SAP/SPP records.

Further Information

Getting it right

We want to help employers to pay the right Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP). See page 2 for more information about the help that is available. Employers are required by law to pay SAP and SPP and penalties may be charged where an employer fails to make the right payments or gives wrong information to the Inland Revenue through fraud or negligence. There are no penalties where an employer does their best but makes a mistake. If you realise that you have made a mistake you should contact your Inland Revenue office for advice.

Adoption/Paternity rights and benefits

The DTI publication, *Adoptive parents - rights to leave and pay - a guide for employers and employees* gives information on these rights. They also publish other booklets covering employment protection and related equal opportunities legislation. Available from

- DTI Publications on **0870 1502 500**, or
- www.dti.gov.uk/er

Help for employees

Employees may want to

- contact any Inland Revenue office,
- contact any Arbitration and Conciliation Advisory Service (ACAS) office (see www.acas.org.uk for details), or
- go to www.tiger.gov.uk

Information on all aspects of employment legislation is also usually available from citizens advice bureaux, low pay units, trade unions and other bodies.

An employee who is not entitled to SAP or SPP may be entitled to other government help. Please tell them to contact their adoption agency.

Employees and Employers in Northern Ireland

Arrangements in Northern Ireland are basically the same as in Great Britain, but there are differences in detail

- Northern Ireland has its own legislation covering the SAP and SPP and adoption and paternity leave schemes
- guidance on employment law and adoption and paternity leave is produced by the Department for Employment and Learning, see the phone book for contact details.