

October 2007

ADDITIONAL MATERNITY AND PATERNITY PAY AND LEAVE

The government had previously announced their intention to extend Statutory Maternity Pay (SMP), Maternity Allowance and Statutory Adoption Pay from the current 39 weeks entitlement to 52 weeks.

They had also announced that to coincide with the increases mentioned above they would introduce Additional Paternity Leave and Pay (APL and APP). They had stated their intention to make all of these changes by the end of this Parliament.

The government has announced that it is still their intention to introduce these changes by the end of this Parliament. However the proposed implementation date of April 2009 has been deferred until at least April 2010. This means that the rules may be implemented at the earliest for babies due from April 2010.

What is the current entitlement?

The current entitlement to SMP generally gives mothers the right to 90% of their average weekly pay for the first six weeks reducing to £112.75 for the remaining 33 weeks. There is no intention to increase the amount of weeks paid at the earnings related rate.

What would be the entitlement to APL and APP?

The introduction of APL and APP would give employed fathers a right to take up to an additional 26 weeks off work with pay to care for their child in its first year. The 26 week period would in effect be transferred from the mother's entitlement to SMP so would be conditional on her returning to work.

SMP and leave is a complex area. If you would like any help in this area please get in touch.

Internet Links: [HMRC guidance](#) and [HMRC guidance on SMP SPP and SAP](#)