

## STATUTORY PATERNITY PAY

### Overview

Employees can claim Statutory Paternity pay (SPP) when they have responsibility for the baby's upbringing, are taking time off to support the mother or care for the baby and they're either:

- the baby's biological father
- the mother's husband or partner - including a female partner in a same sex couple

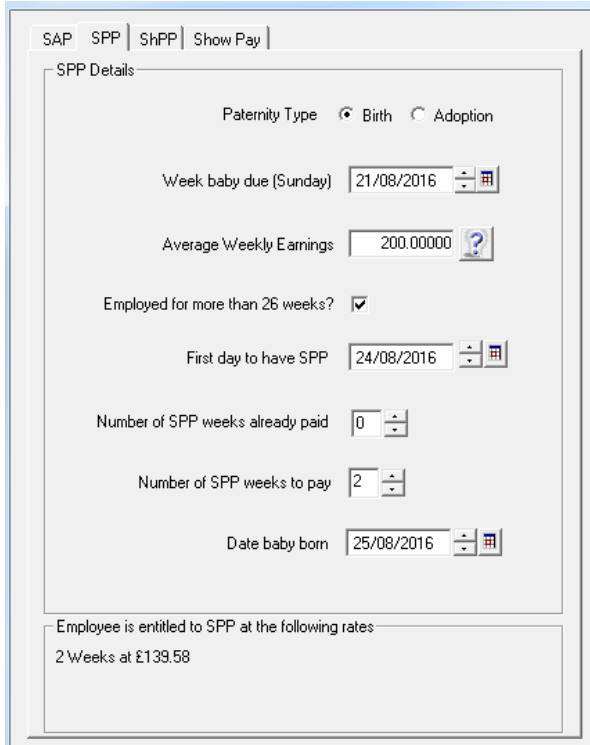
SPP may also be claimed during the adoption process in certain circumstances.

Please visit [www.hmrc.gov.uk](http://www.hmrc.gov.uk) for further details relating to SPP.

### SPP and Earnie

SPP is entered into Earnie in the following way.

Click Employee / Statutory payments / (employee name) / SPP and the screen below will display.



The screenshot shows the 'SPP Details' form in the Earnie system. At the top, there are tabs for 'SAP', 'SPP', 'ShPP', and 'Show Pay', with 'SPP' currently selected. The form contains the following fields and options:

- Paternity Type:** Radio buttons for 'Birth' (selected) and 'Adoption'.
- Week baby due (Sunday):** A date field set to 21/08/2016 with a calendar icon.
- Average Weekly Earnings:** A text field set to 200.00000 with a help icon.
- Employed for more than 26 weeks?:** A checkbox that is checked.
- First day to have SPP:** A date field set to 24/08/2016 with a calendar icon.
- Number of SPP weeks already paid:** A spinner field set to 0.
- Number of SPP weeks to pay:** A spinner field set to 2.
- Date baby born:** A date field set to 25/08/2016 with a calendar icon.

At the bottom, a summary box states: 'Employee is entitled to SPP at the following rates: 2 Weeks at £139.58'.

### **Week baby due (Sunday)**

Enter the date of the Sunday of the start of the expected week of childbirth.

### **Average Gross Pay**

The employee's average gross pay during the qualifying period is shown here. If you are starting the program mid-year, you can enter a figure to force eligibility, rather than entering a gross pay history, week by week.

You can click on the **Show Pay** tab card for details of the relevant eight weeks earnings used in the calculation of the average gross pay.

### **Employed for more than 26 weeks?**

If this is not ticked the employee will not qualify for SPP. The program checks the employee's start date and puts a tick here automatically if the employee qualifies.

Sometimes, if taking over payroll during the tax year for example, the software will not have enough history to tick this box. If you are sure the employee does qualify you can tick this option yourself.

### **First day to have SPP**

If the employee gives you a date he plans to start his paternity leave enter it here. Otherwise enter the same date as for the Expected week of Childbirth (Sunday).

You will not be reminded. Payments start when the Payroll Date is on or after the first day on which SPP is due.

### **Number of weeks already paid**

The main reason for this field is for companies starting to use the system part way through an employee's leave. You need to enter how many weeks have already been paid in order that the system can calculate the remaining Number of Weeks SPP to pay.

### **Number of weeks to pay**

If the employee wishes to receive their full entitlement of SPP leave this figure as it is. If they wish to come back to work before receiving the full entitlement you may reduce the number of weeks accordingly.

You cannot increase them.

### **Date baby born**

The child's birth date must be entered before SPP can be paid.

### **Processing the payroll**

When processing the payroll for SPP only the payroll screen will show the information as below.

**Input / Edit Payroll Details**

Employee Code: 1 Name: DUNSTON, Arnold Dept: Neurology

Period Week: 9 Number of Periods 1

Statutory Payments: Paternity Pay 139.58

Assumed Pensionable Assumed Pay: 0.00

Pay Salary: 0.00

Click arrow to view or alter details

Hours	Rate	£/hr	Factor	Mult. By	To Pay

Previous Cancel Preview Auto Revert Skip Advance

If the employee is to receive their basic wage and the SPP contra is selected the payroll processing screen will show this information as below.

**Input / Edit Payroll Details**

Employee Code: 1 Name: DUNSTON, Arnold Dept: Neurology

Period Week: 9 Number of Periods 1

Statutory Payments: Paternity Pay 139.58

Assumed Pensionable Assumed Pay: 0.00

Pay Salary: 850.00

Click arrow to view or alter details

Hours	Rate	£/hr	Factor	Mult. By	To Pay

No	Pay/Ded	Amount	Standard	To-Date	Lower	Upper
17	SSP/SMP Contra	139.58	0.00	0.00		

## Month end

Calculation of National Insurance Contributions							
Gross NI	SMP Recovered	NI Compensation SMP	SPP Recovered	NI Compensation SPP	ShPP Recovered	NI Compensation ShPP	
176.87	0.00	0.00	128.42	0.00	0.00	0.00	
SAP Recovered	NI Compensation SAP	Employment Allowance	Total Deductions	Net NI	Amount Due		
0.00	0.00	0.00	128.42	48.45	238.17		

The amount of SPP reclaimed will be displayed at the end of the 'Month End Summary' report.