

# **Pay and time off work for adoptive parents**

From 6 April 2005

- 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 – 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 2 to 3 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](http://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*).

## Payroll – advice and guidance

For help on other subjects

- go to [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)
- use the Employer's CD-ROM.

## Further guidance

### Employer's Help Books

There are a number of employers Help Books designed to help you operate PAYE, NICs and other payroll related matters.

The Help Books are for guidance only. They are not comprehensive and have no legal force.

We also have a number of other booklets that give further guidance, for example

- *CWG2(2005), Employer's Further Guide to PAYE & NICs,*
- *CWG5(2005), Class 1A NICs on benefits in kind*
- *480(2005), Expenses and Benefits – A tax guide.*

You can view the full range of these booklets, and other forms and guidance on

- the Internet – log on at [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)
- the Employer's CD-ROM\*

or you can

- download them from the Internet – log on at [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)

- print them from the CD-ROM
- get copies from the Employer's Orderline [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)  
Fax      **0870 2 406 406**  
Phone      **0845 7 646 646**

Check the Order Form in your Employer's Pack for a full list of what is available and how to order.

### 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.

### Yr Iaith Gymraeg/Welsh language

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

*\*The CD-ROM contains forms you can complete on screen, such as P11D, a Learning Zone and a New Employers's Section.*

*It also has built-in calculators to help speed up your calculations of*

- *Pay Adjustment and PAYE*
- *NICs contracted-out and not contracted-out*
- *Car benefit and Car Fuel benefit*
- *Student Loans*
- *Statutory Sick Pay*
- *Statutory Maternity Pay.*

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. Most of this is contained in the Employer's Help Book, E16(*Supplement*)(2005).

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## Terms and Conditions

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

### Statutory Adoption Pay (SAP)

This is a legal entitlement to a certain amount of pay to help any employee (male or female) adopting a child take time off work around the time the child is placed with them. It 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 26 weeks. For calculating SAP, a week is a period of seven days starting from Sunday and ending on Saturday.

- Matched/Matching – means the adoption agency has decided that a person is suitable to adopt a particular child. The adoptive parent(s) will get a 'matching certificate' letter from the agency.
- Placed – 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.
- Lower earnings limit (LEL) for National Insurance purposes is shown as an amount of money. The LEL is the minimum amount of earnings that an employee needs to qualify for benefits. It is also the level that employee's average weekly earnings must reach in a specific period, for them to get SAP/SPP. For 2005-06 year the LEL is £82.
- Adopter – means the person(s) who are going to adopt a child. They may be going to adopt a child on their own, or with their partner. At the moment only married couples can adopt a child together.

### Adoption Leave

This is available to

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

The adopter is allowed to take up to 52 weeks but only the first 26 weeks are covered by SAP.

### Statutory Paternity Pay (SPP)

This is a legal entitlement to a certain amount of pay to help any employee (male or female) take time off after the child is placed with the adopter. It is available to

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

It is not available to

- someone who is a blood relative of the adopter, such as the adopter's parent grandparent, sister, brother, aunt or uncle.

### Paternity Leave

The employee can choose to have one or two whole weeks pay and leave. This must be taken in a single block by the 56th day after 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.

- Paternity Pay Period (PPP) becomes 'pay period'.

### Further Information

#### Couples adopting together

If your 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. Currently, 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 information about evidence on page 13.

#### 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 a child.

### Who is an employee and who is an employer?

#### Pay

An **employee** is a person whose earnings are liable for employer's secondary and employees primary Class 1 National Insurance contributions (NICs), or would be if they were high enough.

Whoever is liable to pay the employer's Class 1 NICs is the **employer**. There does not have to be a written contract.

For SAP/SPP purposes, if you have to deduct PAYE tax and Class 1 NICs for your employees then you will have to pay them SAP/SPP if they satisfy all the qualifying conditions.

Employees include office holders, for example police officers, Members of Parliament, the judiciary, and some company directors.

People who are classed as employed earners for Class 1 NICs liability, for example, agency workers, are also employees.

If you are not sure who is an employee and who is an employer for pay, contact your local Inland Revenue office and ask for the Status Inspector.

#### Leave

An **employee** is someone working under a contract of employment. The **employer** is the person who is employing them under that contract.

Office holders, for example, police officers, Members of Parliament, the judiciary, and some company

directors are not included as employees.

If you are not sure who is an employee and who is an employer for leave contact the Advisory and Conciliation Arbitration Service (Acas) (see [www.acas.org.uk](http://www.acas.org.uk) or or call **0845 7 47 47 47**) or seek independent legal advice.

## 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.

Terminating an employee's employment with you solely 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:

[www.dti.gov.uk/workingparents](http://www.dti.gov.uk/workingparents)

For further information on employment rights, contact the Advisory, Conciliation and Arbitration Service (Acas), or Labour Relations Agency (LRA) in N.Ireland. Go to [www.acas.org.uk](http://www.acas.org.uk), or [www.lra.org.uk](http://www.lra.org.uk) (for N.Ireland) or telephone **0845 7 47 47 47**.

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.

## 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 SAP1 or SPP1. 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 Advisory, Conciliation and Arbitration Service (Acas) or Labour Relations Agency (LRA) in N.Ireland. Go to [www.acas.org.uk](http://www.acas.org.uk), or [www.lra.org.uk](http://www.lra.org.uk) (for N.Ireland) or telephone **08457 47 47 47**. 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*)(2005). If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Agency workers
- Casual employees
- Adoptions from abroad
- Mariners
- Adoptions 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 Advisory Conciliation and Arbitration Service (Acas) or Labour Relations Agency (LRA) in N.Ireland. Go to [www.acas.org.uk](http://www.acas.org.uk), or [www.lra.org.uk](http://www.lra.org.uk) (in N.Ireland) or telephone **08457 47 47 47**.

## What can my employee get?

### Statutory Adoption Pay (SAP) and adoption leave

When you work out if your employee is entitled and for how long – look at the date the child is matched. When you work out how much to pay from 3 April 2005, the first Sunday in April – look at when the pay period started.

How long are they entitled to be off work on Adoption Leave	How much do I pay?
<p>Adoption leave lasts up to 52 weeks but only the first 26 weeks are covered by SAP</p> <p>The adopter is required to give notice of when they want to start their Adoption leave within 7 days of the date they are told they have been matched with a child. Page 18</p> <p>Where possible they should tell you 28 days before they want to start to be paid, but the date can't be later than the date the child is placed, or the day after this if they are at work that day. Page 18</p>	<p>SAP pay period lasts for up to 26 weeks and may start on any day of the week. Page 20</p> <p>You pay your employee the lower of</p> <ul style="list-style-type: none"> <li>– 90% of average weekly earnings, or</li> <li>– £106.</li> </ul> <p>If the adopter leaves your employment after the child is placed you must still pay SAP as long as they don't start work for another employer. Page 20</p>

### Statutory Paternity Pay (SPP) and paternity leave

How long are they entitled to be off work on Paternity Leave	How much do I pay?
<p>SPP and paternity leave may be due to an employee (male or female) who is</p> <ul style="list-style-type: none"> <li>• a partner of someone adopting a child on their own, or</li> <li>• adopting a child with their partner.</li> </ul> <p>When you work out if your employee is entitled – look at both the date the child is matched and the date the child is placed.</p> <p>There are terms and conditions for SPP and leave covering evidence of family commitment, how long the employee has worked for you and how much they earn. Start on page 13</p>	<p>The employee can choose to take one week or two consecutive weeks leave within the 56 days of the date the child is placed with the adopter. page 20</p> <p>When you work out how much to pay – look at when the pay period started.</p> <p>Pay the lower of</p> <ul style="list-style-type: none"> <li>– 90% of average weekly earnings, or</li> <li>– £106</li> </ul>

For examples: – go to [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)  
– Use employers CD-ROM

# What the forms look like

## Statutory Adoption Pay (SAP)

### Evidence of matching

Your employee **must** give you documentary evidence to confirm that they are adopting a child through an adoption agency. This may be a letter from the agency, or a matching certificate for the purposes of SAP, confirming that the adopter/employee has been matched with a child.

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** for advice.

All the other adoption and paternity forms are available from the Employer's CD-ROM or our website [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers) Call the Orderline on **0845 7 646 646** for a paper version.

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

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

- form SC6, *Evidence of entitlement to Statutory Adoption Pay and adoption leave when adopting from abroad – declaration of entitlement*,

Use this form to tell your employee the terms and conditions relating to entitlement to SAP when they are adopting the child jointly with their partner to declare that they are not also claiming SPP. The employee should give it to you as part of the evidence required for SAP.

# What the forms look like *continued*

## Statutory Paternity Pay (SPP)

**Revenue** Statutory Paternity Pay/ Paternity Leave

**Becoming an adoptive parent**

If you need to take time off work to support your partner in adopting a child you may be entitled to:

- Statutory Paternity Pay (SPP) - at least part of your rights will apply to you. You will get either the weekly rate of SPP or the average weekly earnings, whichever is less.
- 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 let you know if this is the case and you will get more advice and information at the time.

If you need help with this form please contact your nearest Revenue office. You will find the number in the phone book.

Please read through the terms and conditions on page 2 and if you think you might qualify, then:

- fill in page 3.
- get the completed statement to your employer.

**Other help**

The SPP publication Adoptive Parents' rights to leave contains a guide to employers' and employees' responsibilities covering employment protection and related legislation. It also contains information on:

- DTI publications on SPP 1502 504, or
- DTI e-newsletters.

Go to [www.gov.uk](http://www.gov.uk) for details of social security benefits.

You can also contact:

- any Inland Revenue office
- any Adoption and Conciliation Advisory Service (ACAS) office (see [www.acas.org.uk](http://www.acas.org.uk) for details)
- [www.gov.uk](http://www.gov.uk)

Information on all aspects of employment legislation is also readily available from Citizens Advice Bureaux, law centres, trade unions and other bodies.

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

SC4 1 please turn over 811102

- form SC4, *Becoming an adoptive parent,*

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.

**Revenue** Statutory Paternity Pay (SPP)

**Why I cannot pay you SPP**

Employee's surname: \_\_\_\_\_ Address: \_\_\_\_\_  
 City/town: \_\_\_\_\_  
 Postal/zip code: \_\_\_\_\_  
 Telephone: \_\_\_\_\_

**Why I cannot pay you SPP**

I have checked the form that applies to you:

- I cannot pay you SPP because I have checked one (or more) of the boxes marked to tell you why.
- I cannot pay you any more SPP after the week which ends on / /

I have checked one of the boxes on the next page of this form to tell you why I cannot pay you paternity leave after the date:

**What has led to this situation**

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 phone book.

**Other help**

If you need help with this form please contact your nearest Revenue office. You will find the number in the phone book. Ask for claim form A1. Show this letter to your local Revenue office. See [www.gov.uk](http://www.gov.uk) for more information.

Employee's signature: \_\_\_\_\_ Employer's name: \_\_\_\_\_  
 Date: / / \_\_\_\_\_ Employer's address: \_\_\_\_\_  
 City: / / \_\_\_\_\_ Telephone: \_\_\_\_\_

SPP1 1 please turn over 811104

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

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

**Revenue** 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 do not have to use this form. Do you pay SPP? If yes, you must keep SPP records for at least 3 years after the end of the year in which you pay SPP.

**2 What to do now**

Please:

- read the guidance notes at Part 4, and
- fill in Part 3, including any additional notes in Part 3, if appropriate.

**3 Further information**

For further information on how and when you must pay SPP and what records you must keep, see Employment Rights Act 1996 and other relevant legislation. You will find the number in your local phone book.

**4 How to use this Statutory Paternity Pay record sheet**

The record sheet is to be kept by you:

- Part 5 is used to record details of paternity absence when your employee tells you the date they want to start their paternity leave and the date they want to end it. See SC4 or SC5 for more information.
- Part 6 is used to record details of paternity absence when your employee tells you the date they want to start their paternity leave and the date they want to end it. See SC4 or SC5 for more information.
- Part 7 is used to record details of paternity absence when your employee tells you the date they want to start their paternity leave and the date they want to end it. See SC4 or SC5 for more information.

SPP2 1 please turn over 811106

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

Use this form to keep a record of statutory paternity payments and any changes in dates.

**Revenue** Statutory Paternity Pay and paternity leave when adopting from abroad

Please read these notes carefully before completing your form for you and have your declaration on page 3 of this form.

If you need to take time off work to support your partner in adopting a child you may be entitled to:

- Statutory Paternity Pay (SPP) - at least part of your rights will apply to you. You will get either the weekly rate of SPP or the average weekly earnings, whichever is less.
- 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 let you know if this is the case and you will get more advice and information at the time.

If you need help with this form please contact your nearest Revenue office. You will find the number in the phone book.

Please read through the terms and conditions on page 2 and if you think you might qualify, then fill in the form for you and your partner and your declaration on page 3 of this form. You should get the completed statement to:

**Other help**

The Department of Trade and Industry (DTI) publication Adoptive Parents' rights to leave and when a child is adopted from overseas is available from [www.gov.uk](http://www.gov.uk). It also contains information on:

- DTI publications on SPP 1502 504, or
- DTI e-newsletters.

Go to [www.gov.uk](http://www.gov.uk) for details of social security benefits.

You can also contact:

- any Inland Revenue office
- any Adoption and Conciliation Advisory Service (ACAS) office (see [www.acas.org.uk](http://www.acas.org.uk) for details)
- [www.gov.uk](http://www.gov.uk)

Information on all aspects of employment legislation is also readily available from Citizens Advice Bureaux, law centres, trade unions and other bodies.

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

SC5 1 please turn over 811108

- form SC5, *Evidence of entitlement to Statutory Paternity Pay when adopting from abroad – declaration of family commitment,*

Use this form to tell your employee the terms and conditions relating to SPP and paternity leave when adopting from abroad. 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.

## What the forms look like *continued*

### Using your own forms – SAP

You can produce your own computerised or paper versions of these forms. There is no formal approval process but they **must** include all the information detailed below.

#### **form SAP1**, *Why I cannot pay you SAP,*

It must include

- your employee's name, address and National Insurance number
- the reason why you think you cannot pay Statutory Adoption Pay (SAP), or
- if you have made some payment, but don't think you should make any more
  - the date you think you should stop paying
  - the reason why you think you should stop paying.

It will help your employee if you also include information about

- what they should do if they disagree with your decision
- contacting the adoption agency to find out about other government help.

#### **form SAP2**, *Statutory Adoption Pay record sheet,*

It **must** include

- your employee's name and National Insurance number
- a record of the payment dates and the amount paid
- the date the SAP pay period began
- a record of any weeks, in the 26 week period when SAP wasn't paid, with reasons.

You may also find it helpful to record

- the date your employee was told by the adoption agency that they had been matched with a child
- the date the child was expected to be placed
- the date the child was placed
- the date the employee told you they planned to start their adoption leave
- the date they planned to start their adoption leave
- if the employee changed their mind, when they told you the new date they wanted to start their leave, and the new date.

#### **form SC6**, *Evidence of entitlement to Statutory Adoption Pay and adoption leave when adopting from abroad – declaration of entitlement,*

It **must** include

- a declaration that they
  - and their partner, are adopting a child together
- the employee's name.

The employee should give you all the relevant information if they are adopting a child jointly with their partner to declare that they are not also claiming SPP. The employee should give it to you as part of the evidence required for SAP.

## What the forms look like *continued*

### Using your own forms – SPP

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

It **must** include your employee's name and National Insurance number and a declaration that they

- have chosen not to receive SAP and adoption leave if they are adopting the child together with their partner, **and**
- intend to support the adopter or care for the child, **and**
- have or expect to have responsibility for the upbringing of the child, **and**
- are either
  - married to the adopter, or
  - living with the adopter in an enduring family relationship, but are not an immediate relative.

It **must** also include

- the date the adoption agency told the adopter that they had been matched with the child
- the date the child is expected to be placed, and the actual date the child is placed, if this is different
- the date from which the employee wants to be paid Statutory Paternity Pay (SPP)
- whether the employee wants to be paid one week or two.

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

It **must** include

- your employee's name, address and National Insurance number
- the reason why you think you cannot pay SPP, or
- if you have made some payment, but don't think you should make any more
  - the date you think you should stop paying
  - the reason why you think you should stop paying.

It will help your employee if you also include information about what they should do

- if they disagree with your decision
- to claim other Government help.

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

It **must** include

- your employee's name and National Insurance number
- a record of the payment dates and the amount paid
- the date the SPP pay period began
- a record of any unpaid SPP, with reasons.

You may also find it helpful to record

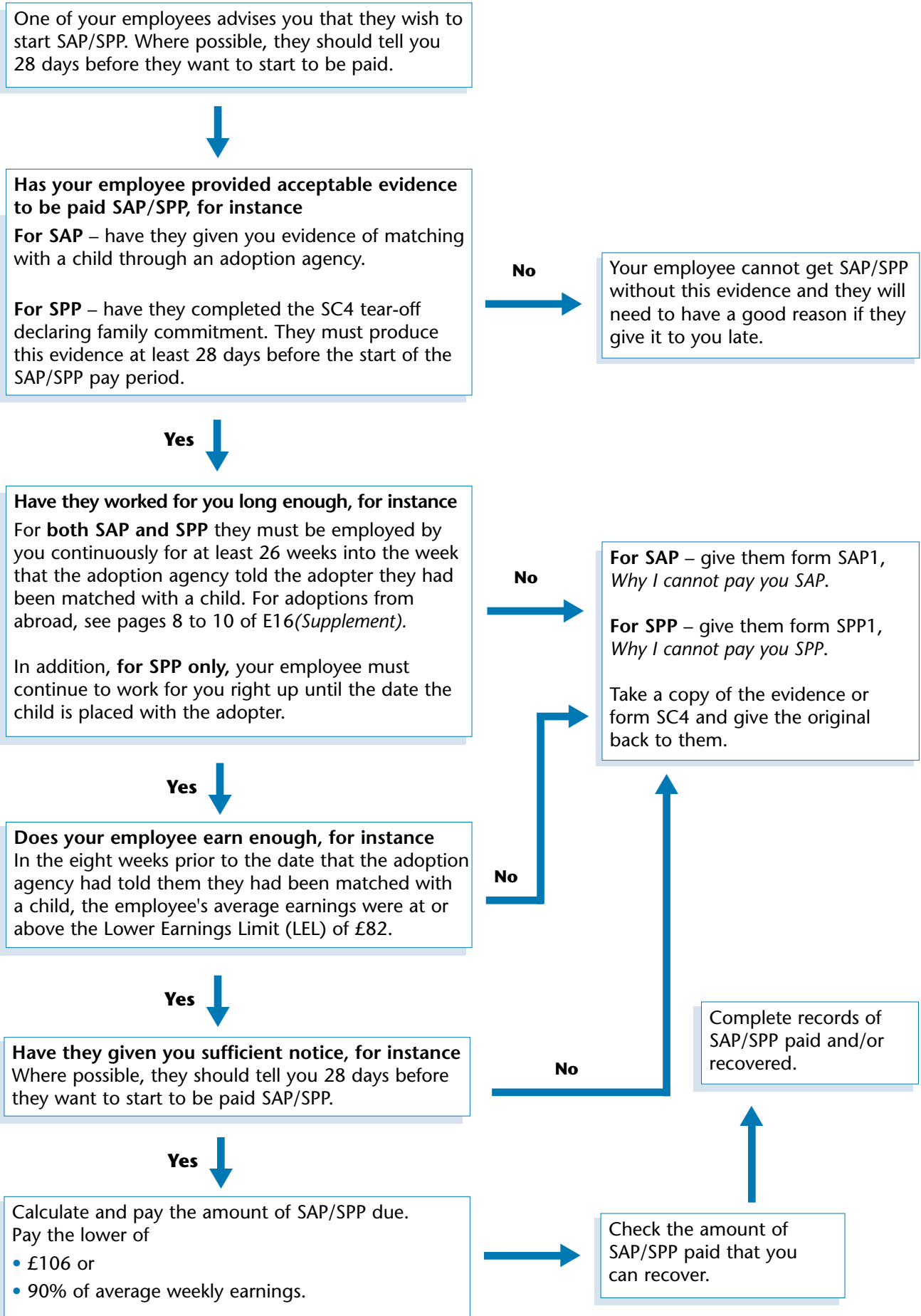
- the date the adopter was told by the adoption agency that they had been matched with a child
- the date the child was expected to be placed
- the date the child was placed
- the date your employee told you they planned to start their paternity leave
- the date they planned to start their paternity leave
- if your employee changed their mind, when they told you the new date they wanted to start their leave, and the new date.

#### **form SC5, *Evidence of entitlement to Statutory Paternity Pay and paternity leave when adopting from abroad - declaration of family commitment,***

The evidence **must** contain

- a declaration that they
  - have the prescribed relationship with the adopter and the child
  - intend to support the adopter or care for the upbringing of the child
  - are not also claiming SAP
- the employee's name
- the date the child is expected to enter Great Britain or Northern Ireland or the actual date of entry
- the date the adopter was sent the official notification
- the date from which the employee wants to be paid SPP
- whether the employee wants to be paid one week or two.

## Flowchart – Operating the Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP) Schemes



## Pay and time off work – the bigger picture

### What do I have to do?

As long as your employees meet the Terms and Conditions, see page 13 to 19, 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 paternity leave.
- **for SAP and adoption leave** – tell your employee
  - they must give you the evidence of matching from the adoption agency 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 form SC4, *Becoming an adoptive parent*,
  - 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 must 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, see page 13
- 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 18.

### How much can I get back?

The amount you get back depends on your total gross, employers' and employees', Class1 National Insurance liability for the tax year ending before the start of the calendar week which contains the adopter's matching week.

If your annual liability for National Insurance contributions is **always £45,000 or less** you are entitled to get back

- 100% of the SAP/SPP you pay, and
- an additional amount as compensation for the NICs you pay on the SAP/SPP. The compensation rate for 2005-06 is 4.5%.

If your annual liability for National Insurance contributions is **always more than £45,000** you are entitled to 92% of the SAP/SPP.

If your annual liability for National Insurance contributions is **around £45,000** you'll need to check to see what you are entitled to recover, see page 21.

If you need to recover the SAP quickly, you can ask your Accounts Office for payment. See page 22 for more information.

### 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 22.

### Keeping records

Keep all documents and records of payments for three years (6 April to 5 April) following the end of the year to which they relate.

## Evidence for entitlement – SAP

### Terms and conditions for 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 letter from the agency confirming that the adopter/employee has been matched with a child. 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, 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** for advice.

#### Employee gives evidence

Go to page 14 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 from 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.

### Special cases

For anything listed below use the Employer's Help Book, E16(*Supplement*)(2005). 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 irregular 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 during the set period because of
  - trade dispute
  - temporary cessation of work
  - sickness or injury
  - previous pregnancy
  - pregnancy
  - parental leave.

## Evidence for entitlement – SPP

### Terms and conditions for SPP

#### Declaration of family commitment

Give your employee form SC4, *Becoming an adoptive parent*. 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.

If you consider that the employee has made a false declaration, you should contact your Inland Revenue office for advice. They can investigate and, where appropriate, consider penalising the employee.

You may also want to consider disciplinary action against an employee who makes a false declaration.

#### Employee gives declaration

Go to page 14 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 for SAP and SPP

#### Statutory Adoption Pay (SAP) and adoption leave

##### Length of employment (SAP)

To qualify for SAP and adoption leave your employee must be employed by you continuously for a set period. They must be employed by you for at least 26 weeks continuing into the week they were told by the adoption agency that they had been matched with a child. 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 on page 27. Then read across to the latest start date for employment with you. If they started work after that date they don't qualify, see 'Employee has not been employed long enough' below.

##### Employee has been employed long enough

Go to page 15 for 'Does your employee earn enough?'

##### Employee has not been employed long enough

Pay – Give them form SAP1, *Why I cannot pay you SAP*. 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 (SPP)

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

##### Step 1

Find the date when the adoption agency told the adopter that they had been matched with a child in the table on page 27. Then read across to the latest start date for employment with you. If they started work after that date they don't qualify, see 'Employee has not been employed long enough' 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 15 for 'Does your employee earn enough?'

##### Employee has not been employed long enough

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

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

## Does your employee earn enough?

### Terms and conditions for SAP and SPP

Earnings do not affect adoption or paternity leave.

#### What counts as earnings

Use the amount **before deductions** such as PAYE, NICs 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 backdated pay rises.
- Statutory Sick Pay
- Statutory Maternity Pay
- Statutory Paternity Pay
- Statutory Adoption Pay.

#### Do not include

Tax Credits.

Statutory Adoption Pay (SAP)/Statutory Paternity Pay (SPP) depend on your employee's average weekly earnings (AWE) in a set period. See the quick method overleaf to find 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.

## Special cases

For anything listed below use the Employer's Help Book, E16(*Supplement*)(2005). 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 irregular employment.
- Change of employer in the set earnings period.
- Directors.
- Employees with more than one job.
- Earnings in the 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.
- Adoptions from abroad where employee starts work for a new employer after receiving official notification.

## Does your employee earn enough? *continued*

### Quick method for calculating average weekly earnings (AWE)

The adoption agency told the adopter that they had been matched with a child between 3 April 2005 and 1 April 2006.

If your employee always earns less than £82 gross a week (£355 a calendar month) they will not qualify for Statutory Adoption Pay or Statutory Paternity Pay. Go to the 'Employee doesn't earn enough' section below.

If your employee always earns more than £117 gross a week (£507 a calendar month) go to 'Employee earns enough' section below.

If your employee earns between £82 gross a week (£355 a calendar month) and £117 gross a week (£507 a calendar month) you must work out their average weekly earnings to find out how much to pay them. Use the weekly check sheet below or the monthly check sheet on page 17.

### 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, fortnightly

1. Enter the date when the adoption agency told the adopter that they had been matched with a child.
2. Find the first 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.**
4. Count back to the payday 8 weeks from the date in 3 and come forward one day, for example, if 8 weeks back is 22 June, enter 23.
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.  
(You **don't round up or down** to whole pence here, use the unrounded amount to decide if your employee's earnings are high enough.)

### Employee earns enough

If the amount in 7

- is at least £79 gross a week and the adoption agency told the adopter that they had been matched with a child between 4 April 2004 and 2 April 2005
- is at least £82 gross a week and the adoption agency told the adopter that they had been matched with a child between 3 April 2005 and 1 April 2006

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 form SAP1, *Why I cannot pay you SAP*. 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 form SPP1, *Why I cannot pay you SPP*. Take a copy of the declaration on form SC4, *Becoming an adoptive parent*, and give the original back to them.

## Does your employee earn enough? *continued*

### Monthly (calendar) paid – check sheet for average weekly earnings

To work out average weekly earnings you must

- convert monthly paid 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 when the adoption agency told the adopter that they had been matched with a child.

2. Find the first 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.**

4. Count back to the payday at least 8 weeks from the date in 3 and come forward one day, for example, if 8 weeks back is 22 June, enter 23.

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 paid in between the dates in 5 and 3 (inclusive).  
If there are more or less than two payments in the period – see steps 9 to 12 on page 23 of E16(*Supplement*)

7. Multiply the figure in 6 by 6.

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

#### Employee earns enough

If the amount in 8

- is at least £79 gross a week and the adoption agency told the adopter that they had been matched with a child between 4 April 2004 and 2 April 2005
- is at least £82 gross a week and the adoption agency told the adopter that they had been matched with a child between 3 April 2005 and 1 April 2006

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 form SAP1, *Why I cannot pay you SAP*. 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 form SPP1, *Why I cannot pay you SPP*.

Take a copy of the declaration on form SC4, *Becoming an adoptive parent*, and give the original back to them.

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

### Terms and conditions for SAP and SPP

#### Statutory Adoption Pay and adoption leave

##### Time limits

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 text A and B overleaf to include in your letter.)

##### Choosing dates

Your employee has the right to choose when they want to start their adoption leave. The date cannot be more than 14 days before the placement date and must start no later than the date the child is placed, or the day after that if they were at work that day.

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.

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.

##### Change of mind

Your employee can change their mind about the dates but should give you 28 days notice of his intended dates. Employers should allow sufficient flexibility of notice because of the possible differences between the expected date of placement and the actual date of placement.

##### Employee gives acceptable notice

**Pay and leave.** Go to flowchart on page 11 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 had 28 days notice of his intended dates but you cannot delay the start of leave beyond the date the child is placed. Employers should allow sufficient flexibility of notice because of the possible differences between the expected date of placement and the actual date of placement.

If your employee didn't give acceptable notice give them form SAP1, *Why I cannot pay you SAP*.

Take a copy of the evidence they got from their adoption agency and give them the original back.

#### Statutory Paternity Leave/Pay

##### Time limits

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 consecutive weeks leave, but not two separate weeks within the eight weeks (56 days) following on from the date the child is placed with the adopter.

You should discuss and agree a suitable start date with your employee. They may have had good reasons why they cannot 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, although you cannot in any circumstances delay the start of leave beyond the date the child is expected to be placed.

##### Change of mind

Your employee can change their mind about the dates but should give you 28 days notice of his intended dates. Employers should allow sufficient flexibility of notice because of the possible differences between the expected date of placement and the actual date of placement .

##### Employee gives acceptable notice

##### Pay and leave

Go to flowchart on page 11 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 of his intended dates.

Employers should allow sufficient flexibility of notice because of the possible differences between the date the child is expected to be placed and the actual date that the child is placed.

You might find the examples of text overleaf useful to include in your letter to the employee to confirm

- the date they intend to stop work
- the date you expect them to return to work.

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

### Terms and conditions for SAP and SPP

Use 'Text A' if your employee is entitled to SAP, and 'Text B' if your employee is not entitled to SAP.

#### Text A

As we discussed, you are eligible for **26 weeks Statutory Adoption Pay (SAP)**. Your adoption pay will be £ *(insert amount)* from *(insert date)* to *(insert date)*.

If you decide not to return to work, you must still give me proper notice at least 28 days before your leave ends. Your decision will not affect your entitlement to SAP.

If you have any questions about any aspect of your adoption entitlements please do not hesitate to get in touch with me.

#### Text B

As we discussed, you are **not eligible for Statutory Adoption Pay (SAP)**.

The form SAP1 (enclosed) explains why you do not qualify for SAP. You should contact your adoption agency to find out if you can get any other help. If you decide not to return to work, you must still give me proper notice.

If you have any questions about any aspect of your adoption entitlements please do not hesitate to get in touch with me.

## 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 payday 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 or Deductions of Earnings Orders for child Support Agency (Arrestment of Earnings Orders in Scotland).

### The amounts to pay from 3 April 2005

How much you pay is based on the employee's average weekly earnings from page 16. Always round up fractions of a penny when you work out 90% of your employee's average weekly earnings for payment.

#### SAP and SPP

Pay the lower of

- £106, or
- 90% of average weekly earnings for pay weeks commencing on or after 3 April 2005.

### Stopping payment

#### SAP

Usually stops after 26 weeks, but there are special cases where it might stop earlier see special cases panel in the right hand column.

#### SPP

- Stops after one or two weeks – as chosen by your employee.
- Cannot be paid more than eight weeks (56 days) 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.**

### Special cases

For anything listed below use the Employer's Help Book, E16(*Supplement*)(2005). 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.

## Recovering Statutory Adoption Pay(SAP)/Statutory Paternity Pay(SPP)

### How much can I get back?

The amount you get back depends on your total gross, employers' plus employees', Class 1 National Insurance liability in the tax year ending before the employee's matching week. You can use your form P35, *Employer's Annual Return*, as a quick check of this.

#### Extract from P35

NICs		Income Tax	
Total NICs shown above after deducting amounts marked 'R'	1 £	Total Tax shown above after deducting amounts marked 'R'	4 £
Totals from P35(CS) Continuation Sheets	2 £	Totals from P35(CS) Continuation Sheets	5 £
<b>Total NICs 1 + 2</b>	<b>3 £</b>	4 + 5	6 £
		Advance received from Inland Revenue to refund tax	7 £
		Deductions made from subcontractors see Note 2	8 £
		<b>Total Tax 6 + 7 + 8</b>	<b>9 £</b>
<b>Combined amounts</b>			
<b>Total NICs/Tax 3 + 9</b>		<b>10 £</b>	

If your annual liability for National Insurance contributions (NICs) is **always £45,000** 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 2005-06 is 4.5%.

If your annual liability for National Insurance contributions is **always more than £45,000** you are entitled to 92% of the SAP/SPP.

If your annual liability for National Insurance contributions is **around £45,000**, check whether it's more than £45,000, or £45,000 or less. If

- the adoption agency told the adopter that they have been matched with a child between 11 April 2004 and 9 April 2005 check your liability for 2003-04
- the adoption agency told the adopter that they have been matched with a child between 10 April 2005 and 8 April 2006 check your liability for 2004-05.

### Where does the money come from

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

- 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 overleaf.

### Special cases

For anything listed below use the Employer's Help Book, E16(*Supplement*)(2005). If in doubt call the Employer's Helpline on **0845 7 143 143**.

- If you haven't been an employer for the whole of 2003-04 and 2004-05.
- If you've paid paternity or adoption pay under an employee's contract of employment.

## Recovering Statutory Adoption Pay(SAP)/Statutory Paternity Pay(SPP) *continued*

### Advance funding from your Accounts Office

If you need to get the SAP/SPP back quickly, you can apply to your Accounts Office for payment. You can do this where, for example, the amount of money you need to pay out exceeds the amount you will have available for the same tax month or quarter.

You can ask your Inland Revenue Accounts Office to pay you the balance of the amount you are entitled to recover.

You should tell them the information set out in the quick check box below and ask for advance funding.

### Recovery of SAP/SPP paid in a previous tax year

If you need to recover SAP/SPP payments made in a previous tax year, you cannot claim this from your Accounts Office.

You should complete form SP32 to get it back. These forms can be printed from the CD-ROM or can be obtained from your nearest Inland Revenue office or from the Employers Orderline on **0845 7 646 646**.

Send the completed form SP32 to:

Inland Revenue  
National Insurance Contributions Office  
Employer Teams 1 & 2  
Refunds Group Contributor Group  
Room BP1001  
Benton Park View  
Newcastle upon Tyne, NE99 1ZZ

### A quick check to see if you need advance funding

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

**A** £

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

**B** £

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

=

**C** £

PAYE tax

**D** £

National Insurance contributions  
(including those on SAP/SPP)

**E** £

Student Loan deductions

**F** £

Construction Industry Scheme deductions

**G** £

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

=

**H** £

**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 *continued*

### Extract from P12

Record Statutory payments made weekly or monthly on your employee's form P12, *Deduction Working Sheet*, or computerised equivalent, if you operate the Simplified Deduction Scheme.

ons (Note: LEL=Lower Earnings Limit, UEL=Upper Earnings Limit)						Statutory payments												
Total of employee's and employer's contributions payable			Employee's contributions payable			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		
1d	£	P	1e	£	P		2	£	P	3	£	P	4	£	P	5	£	P

### Extract from P14

Enter the payments on your employee's form P14, *End of Year Summary*, or computerised equivalent.

in this employment											
(SSP)			Statutory Maternity Pay (SMP)			Statutory Paternity Pay (SPP)			Statutory Adoption Pay (SAP)		
p	1g	£	p	1h	£	p	1i	£	p		

Pay and Income Tax details											
Month	Year	Pay			Tax deducted						
MM	YY	£	p	£	p						

### Extract from P35

Enter on your form P35, *Employer's Annual Return*, or computerised equivalent

- the amount of funding
- the amount of compensation.

Statutory Sick Pay (SSP) recovered	13	£		
Statutory Maternity Pay (SMP) recovered	14	£		
NIC compensation on SMP	15	£		
Statutory Paternity Pay (SPP) recovered	16	£		
NIC compensation on SPP	17	£		
Statutory Adoption Pay (SAP) recovered	18	£		
NIC compensation on SAP	19	£		
<b>Total of boxes 13 to 20</b>	<b>21</b>	£		
Funding received from Inland Revenue to pay SSP/SMP/SPP/SAP	22	£		
			21 minus 22	23
				£
<b>Total Tax Credits paid to employees</b>	<b>24</b>	£		

92% or 100%

0 or 4.5%

What you get from Inland Revenue

## Keeping records *continued*

### Recording SAP/SPP payments and/or recovery covering more than one tax year

Where payments and/or recovery of SAP or SPP start in one tax year and end in a later tax year, you should only record the payments and/or recovery that relates to that tax year on your End of Year records. This is to ensure that your records balance with those held by your Accounts Office.

Payments and/or recovery of SAP or SPP relating to the later tax year should be shown on End of Year records for that tax year.

You cannot make a recovery in one tax year that relates to SAP or SPP payments made in a previous tax year. See page 22 for information about how you can recover payments made in a previous tax year.

### Recording Advance Payments

Where an advance payment has been received and it is for a period spanning more than one tax year, you should only record the amount of the advance and the payment(s) that it relates to for that tax year on your End of Year records. This is to ensure that your records balance with those held by your Accounts Office.

Any advance and payment that relates to the later tax year should be recorded on the End of Year records for that tax year.

Where a request has been made for an advance of payment that covers two tax years, the Accounts Office will only make the advance for the current tax year and pay the balance for the following tax year after 5 April.

### How long to keep records

Keep all documents and records for three tax years (6 April to 5 April) following the end of the year to which they relate.

## Information

### 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.

### 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

- [www.dti.gov.uk/workingparents](http://www.dti.gov.uk/workingparents)

### Help for employees

Employees may want to

- contact any Inland Revenue office,
- contact any Advisory, Conciliation and Arbitration Service (Acas) office (see [www.acas.org.uk](http://www.acas.org.uk) for details), or Telephone **0845 7 47 47 47**, or contact the Labour Relations Agency (LRA) in Northern Ireland, see [www.lra.org.uk](http://www.lra.org.uk)
- go to [www.tiger.gov.uk](http://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 similar to those 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
- If your employee lives in the Republic of Ireland please contact the Employers Helpline on **0845 7 143 143**.
- Guidance on employment law is covered by the Labour Relations Agency (LRA). For more information, visit their website at [www.lra.org.uk](http://www.lra.org.uk)

## Latest start dates for employment with you

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

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

