



HM Revenue
& Customs

Pay and time off work for adoptive parents

E16(2006)
Employer Helpbook

An employer guide to

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

Use from 6 April 2006

Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) is available from the following sources:

The Internet

Log on to the HM Revenue and Customs (HMRC) website at www.hmrc.gov.uk/employers

Your Employer CD-ROM

Your Employer CD-ROM contains forms you can complete on screen. There is

- a **P11 Calculator** that you can save on screen. It works out the amount of tax and NICs due
- a P11D to help you report benefits in kind.

It has built-in calculators to help you work out:

- PAYE tax and NICs
- Car benefit and Car Fuel benefit
- Statutory Payments.

There is a Learning Zone to help you understand topics such as Statutory Maternity Pay, Statutory Paternity Pay and Student Loan deductions.

You will find a section designed to help new and less experienced employers understand what to do when employing someone for the first time.

By telephone

(We may record calls for quality and training purposes.)

New and inexperienced employers **0845 60 70 143**
Monday to Friday 08:00 - 20:00
Saturday and Sunday 08:00 - 17:00

More experienced employers **0845 7 143 143**
Monday to Friday 08:00 - 20:00
Saturday and Sunday 08:00 - 17:00

For enquiries about our Online services **0845 60 55 999**
Monday to Friday 08:00 - 22:00
Saturday and Sunday 10:00 - 18:00

Employers with hearing difficulties
Textphone **0845 602 1380**

You must have specialised equipment such as Minicom to use this service.

A full list of Helplines and opening hours is in your *Employer Bulletin* and on our website at www.hmrc.gov.uk/contactus/helplines.htm

In person

We have Business Support Teams countrywide who will help you understand

- what records to keep
- what returns to make
- when to send us information
- online filing and electronic payments.

We offer a range of **free** workshops on many topics relevant to employers.

For more information on the workshops and other ways that the Business Support Teams may help

- log on to our website at www.hmrc.gov.uk/bst or
- call the New Employer Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

Your HM Revenue & Customs office

Your own HM Revenue & Customs office can also help you. All our office contact details are on our website at www.hmrc.gov.uk/local/employers/index.htm

Please tell us your Employer reference which is on correspondence from your HM Revenue & Customs office.

If your enquiry is about one of your employees, you must tell us their National Insurance number.

Employer Helpbooks

Our Employer Helpbooks are designed to help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only, they are not comprehensive and have no legal force.

We also have many other leaflets and booklets that give further guidance, for example

- CWG2(2006), *Employer Further Guide to PAYE and NICs*
- CWG5(2006), *Class1A NICs on benefits in kind*
- 480(2006), *Expenses and Benefits - a tax guide*

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from

- the Internet - log on at www.hmrc.gov.uk/employers
- your Employer CD-ROM.

Or you can get copies from the Employer Orderline in one of three ways:

- log on to our website at www.hmrc.gov.uk/employers
- fax **0870 2 406 406**
- phone **0845 7 646 646**

Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio call the Employer Orderline on **0845 7 646 646** and ask to speak to the Customer Service Team.

Yr Iaith Gymraeg

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

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Information

Visits from HM Revenue & Customs

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 inside front cover 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 HM Revenue & Customs through fraud or negligence. You will not be penalised if you make a mistake. If you realise that you have made a mistake you should contact your HM Revenue & Customs 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
- Tel **020 7215 5000** or **020 7215 6740** (Minicom)
- Call Me requests (UK only) will be responded to between 08:30 and 17:30 hours Mondays to Fridays excluding public holidays. We aim to respond to emails and other written correspondence within 15 working days, or
- write to us at:

Department of Trade and Industry
Response Centre
1 Victoria Street
London SW1H 0ET

Free confidential advice on employment law is available from the Advisory, Conciliation and Arbitration Service (Acas) at www.acas.org.uk or telephone **08457 47 47 47**

Help for employees

Employees may want to

- contact any HM Revenue & Customs office
- contact any Advisory, Conciliation and Arbitration Service (Acas) office (see 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
- 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 similar to those in Great Britain, but there are differences in detail

- Northern Ireland has its own legislation covering 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 or visit their website at www.delni.gov.uk
- if your employee lives in the Republic of Ireland please contact the Employer 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 or telephone them on **028 9032 1442**.

Throughout this Helpbook further references to either Advisory, Conciliation and Arbitration Service or Labour Relations Agency will be abbreviated to Acas or LRA.

Help on screen

For interactive SAP calculators that will help you calculate the amount of SAP to pay look on our website at www.hmrc.gov.uk/calcs/sap.htm

The 2006 Employer CD-ROM will be updated to include interactive Teach - Yourself packages on Statutory Paternity Pay and Adoption Pay.

The interactive learning programs will take you step-by-step through the process of paying and recovering SAP and SPP.

The programs are in the learning zone on your CD-ROM.

Terms and conditions

Who is an employee and who is an employer?

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

Whoever is liable to pay the Employer Class 1 NICs is the **employer**.

An **employee** is someone working under a contract of employment. The **employer** is the person who is employing them under that contract. There does not have to be a written contract between an employee and employer.

From 1 October 2006, there will be a change to the definition of employee. This change complies with the EC Ruling on age discrimination and means that all employees who are matched with a child on or after 1 October 2006 regardless of their age, may be entitled to SAP/SPP.

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 but are not included as employees for leave purposes under DTI legislation.

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 HM Revenue & Customs office.

If you are not sure who is an employee and who is an employer for **leave** contact Acas or in Northern Ireland the LRA (see www.lra.org.uk) (see www.acas.org.uk or call **0845 7 47 47 47**) or seek independent legal advice.

These are similar terms and conditions to Statutory Maternity Pay and leave see Helpbook E15, *Pay and time off work for parents*.

Statutory Adoption Pay (SAP)

This is a legal entitlement to a certain amount of pay to help an 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.

The following terms are used when adopting a child

- 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.

- Matched/Matching - means the adoption agency has decided that a person is suitable to adopt a particular child. The adoptive parent(s) may be given 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 employees average weekly earnings must reach in a specific period, for them to qualify for SAP/SPP. For 2006-07 year the LEL is £84.

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 an 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
- someone 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.

Terms and Conditions *continued*

New from 6 April 2006

SAP and SPP Rates

Pay the lower of

- £108.85, or
- 90% of average weekly earnings for pay weeks commencing on or after 2 April 2006, the first Sunday in April.

Definition of employee

From 1 October 2006, there will be a change to the definition of employee which will also include all persons under age 16 and over age 65. This change complies with the EC Ruling on age discrimination.

Civil Partnership Act 2004

The Civil Partnership Act 2004 came into effect on 5 December 2005. The Act gives same-sex couples in the UK the opportunity to acquire a legal status for their relationship. Couples who register as civil partners will gain a package of rights and responsibilities reflecting those already available to married couples. For the purposes of SAP/SPP entitlement, this means that from 5 December 2005 exactly the same rules will apply to married couples and civil partners.

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. 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 8.

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.

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

For further information on employment rights, contact Acas or the LRA in N.Ireland. Go to www.acas.org.uk, or 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 Acas or LRA in N.Ireland. Go to www.acas.org.uk, or 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 Helpbook, E16(*Supplement*)(2006). If in doubt call the Employer Helpline on **0845 7 143 143**.

- Agency workers
- Casual employees
- Adoptions from abroad
- Mariners
- Supply Teachers, seasonal workers and other sporadic employment.

If you have any doubts about employee status

- for pay - contact your HM Revenue & Customs office
- for leave - contact Acas or the LRA in N.Ireland. Go to www.acas.org.uk, or www.lra.org.uk (in N.Ireland) or telephone **08457 47 47 47**.

Forms you might need to use

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 Helpline on **0845 7 143 143** for advice.

All the other adoption and paternity forms are available from the Employer CD-ROM or our website www.hmrc.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.

Statutory Paternity Pay (SPP)

- **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.
- **form SPP1, *Why I cannot pay you SPP***
Use this form to tell your employee they are not entitled to SPP.
- **form SPP2, *Statutory Paternity Pay record sheet***
Use this form to keep a record of statutory paternity payments and any changes in dates.
- **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 entitlement 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.

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 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 should stop paying
 - the reason why 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.

Forms you might need to use *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 or a civil partner of 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 cannot pay SPP, or
- if you have made some payment, but don't think you should make any more
 - the date you should stop paying
 - the reason why 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

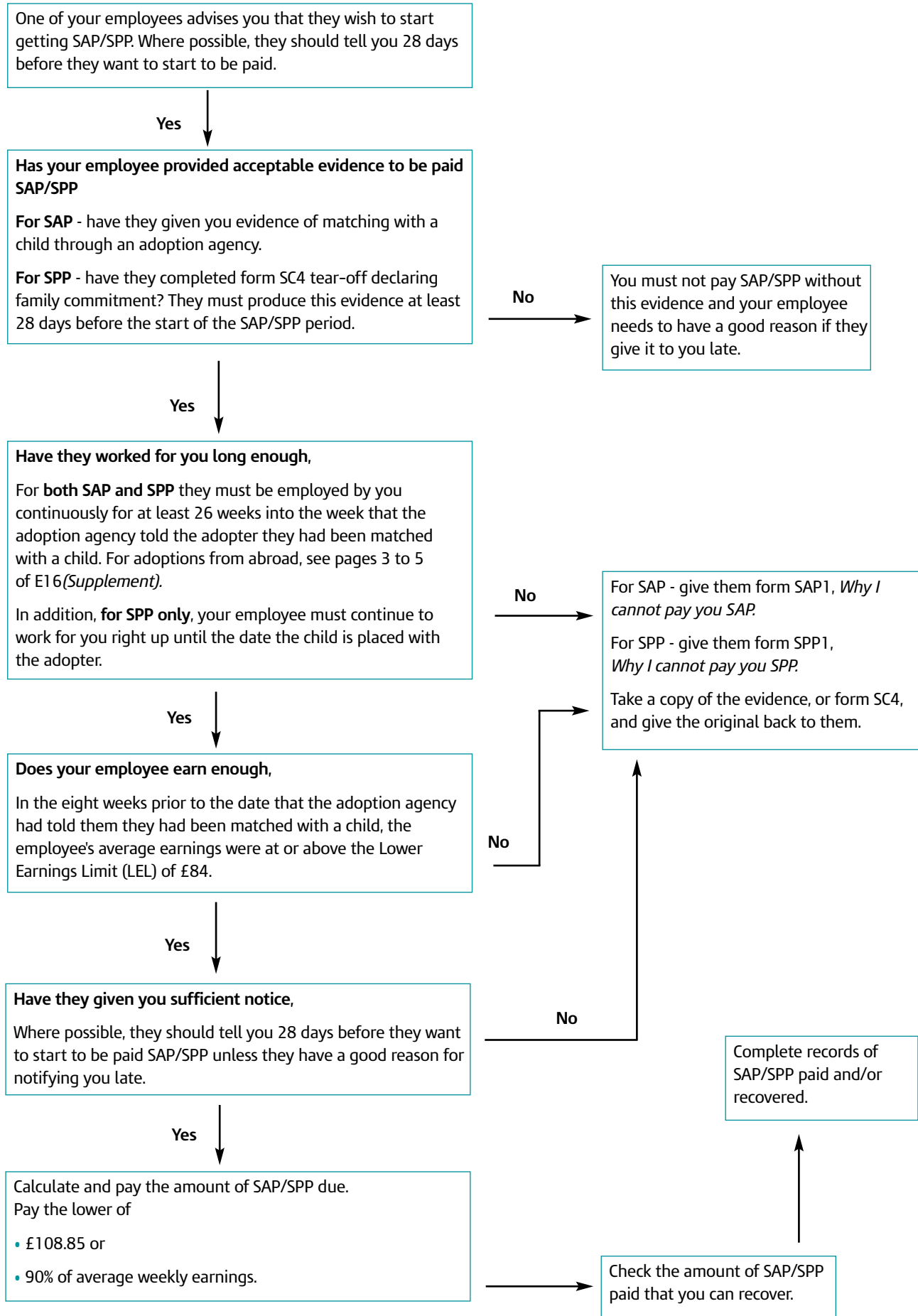
- the date the adopter was told by the adoption agency that they had been matched with a child
- the date the child was expected to be placed
- the date the child was placed
- the date your employee told you they planned to start their paternity leave
- the date they planned to start their paternity 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



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 or a matching certificate for SAP purposes. 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 Helpline on **0845 7 143 143** for advice.

Employee gives evidence

Go to page 9 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.

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 HM Revenue & Customs office for advice. They can investigate and, where appropriate, consider penalising the employee.

Employee gives declaration

Go to page 9 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.

Special cases

For anything listed below use the Employer Helpbook, E16(*Supplement*)(2006). If in doubt call the Employer 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 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
 - public holidays
 - pregnancy
 - parental leave.

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 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 24. 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 10 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. This doesn't have to be in writing and there is no special form.

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 24. 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 10 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.

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 on page 12 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 11 and 12. Always round up fractions of a penny when you work out 90% of your employee's average weekly earnings for payment. When you work out how you pay, look at when the pay week began.

Special cases

For anything listed below use the Employer Helpbook, E16(*Supplement*)(2006). If in doubt call the Employer 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 affected by a backdated 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.
- Earnings in the set period include overpayment/underpayment of wages.

Does your employee earn enough? *continued*

How to work out the set period

The 'set period' is needed to establish the earnings to be used and the number of days, weeks or months to divide those earnings by. All earnings paid in the 'set period' will be divided by the number of days, weeks or months in that 'set period'.

Regulations define the 'set period' as the period between:

Date 1 the last normal pay day on, or before the Saturday of the matching week, this is the week the adopter is told by the adoption agency that they have been matched with a child. This pay day will be **Date 1** and is the end of the 'set period', **and**

Date 2 find the last normal pay day falling not less than 8 weeks before the pay day at Date 1. **Date 2** will be the day after this pay day and is the start of the 'set period'.

You should include all the earnings paid on, or after **Date 2**, up to and including those paid on **Date 1**.

The 'set period' ends with the last normal pay day on or before the end of the matching week and starts with the last normal pay day at least 8 weeks before that.

See the examples below on how to work out the 'set period' and average weekly earnings correctly.

Example - weekly paid employee

Employee paid every Friday

Matching week 28/05/06 to 03/06/06

Pay day at least 8 weeks before 02/06/06 (start of set period)

Last pay day on, or before Saturday of the matching week (03/06/06) (end of set period - Date 1)

Pay days										
7/4	8/4	14/4	21/4	28/4	5/5	12/5	19/5	26/5	2/6	
Earnings										Total
		120.11	120.00	80.00	110.00	120.00	98.10	120.00	92.00	860.21

Set period is therefore from 8 April to 2 June 2006

Average weekly earnings - Total earnings £860.21 ÷ 8 = **£107.52625**

Do not round this average weekly earnings figure up or down to whole pence.

Example - monthly paid employee

Employee paid on the last working day of month.

Matching week 28/05/06 to 03/06/06

Payday at least 8 weeks before 31/05/06 (start of set period)

Last payday on, or before Saturday of the matching week (end of set period - Date 1)

Pay days			
31/03/06	01/04/06	28/04/06	31/05/06
Earnings			Total
		685.75	723.55
			1409.30

The set period is therefore 1 April to 31 May 2006

Average weekly earnings - Total earnings = £1409.30 × 6 = £8455.80 ÷ 52 = **£162.61153**

Do not round this average weekly earnings figure up or down to whole pence.

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 2 April 2006 and 31 March 2007.

If your employee always **earns less** than £84 gross a week 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 sometimes **earns more or less** than £84, 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 13.

Weekly paid - How to work out 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 they had been matched with a child. | <input type="text" value="/ /"/> |
| 2 | Find the date of the Saturday on or after the date at 1. | <input type="text" value="/ /"/> |
| 3 | Find the date of the last normal pay day on or before that Saturday.
This is the last day of the set period. This is Date 1. | <input type="text" value="/ /"/> |
| 4 | Count back to the pay day at least eight weeks from the date in 3 and come forward one day, for example if the payday is 22 June, enter 23 June.
This is the first day of the set period. This is Date 2. | <input type="text" value="/ /"/> |
| 5 | Add together the earnings in between the dates at 4 and 3 (inclusive). | £ <input type="text" value=""/> <input type="text" value=""/> |
| 6 | Divide the figure at 5 by the number of whole weeks in the set period.
(You don't round up or down to whole pence here, use the unrounded amounts to decide if your employee's earnings are high enough.) | £ <input type="text" value=""/> <input type="text" value=""/> |

Employee earns enough

If the amount at 6

- 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
- is at least £84 gross a week and the adoption agency told the adopter that they had been matched with a child between 2 April 2006 and 31 March 2007

go to page 14 for 'When should your employee give you dates for pay and leave?'

Employee doesn't earn enough

If the amount at 6 is less than £84, 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 they had been matched with a child.

2 Find the date of the Saturday on or after the date at 1.

3 Find the date of the last normal pay day on or before that Saturday.
This is the last day of the set period. This is Date 1.

4 Count back to the pay day at least eight weeks from the date in 3 and come forward one day, for example if the payday is 22 June, enter 23 June.
This is the first day of the set period. This is Date 2.

5 Add together the earnings in between the dates at 4 and 3 (inclusive).
If there are more or less than two payments in the period - see steps 8 to 11 on page 17 of E16(*Supplement*).

£	
---	--

6 Multiply the figure at 5 by 6.

£	
---	--

7 Divide the figure at 6 by 52.
(You 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 at 7

- 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
- is at least £84 gross a week and the adoption agency told the adopter that they had been matched with a child between 2 April 2006 and 31 March 2007

go to page 14 for 'When should your employee give you dates for pay and leave?'

Employee doesn't earn enough

If the amount at 7 is less than £84, 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 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 opposite 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 their 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 7 to make a final check on all the terms and conditions.

Employee does not give acceptable notice

Pay and 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 their 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 Pay and paternity leave

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.

Leave can start

- from the date the child is placed with the adopter, but not before this, or
- a pre-determined date later than above, but
- cannot continue more than eight weeks (56 days) after 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.

Change of mind

Your employee can change their mind about the dates but should give you 28 days notice of their 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 7 to make a final check on all the terms and conditions.

Employee does not give acceptable notice

Pay and 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 their 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.

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

Terms and conditions for SAP and SPP

Acknowledging your employee's notice for SAP

You must write to your employee within 28 days of the date they told you they want to start their Statutory Adoption leave, to confirm;

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

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

Text A

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

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.

There are also two example letters on the Employer CD-ROM to use when you notify your employee of the date that the adoption leave ends.

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

Start of payment

SAP and SPP are weekly payments. They should be paid on the next usual pay day on or after the last day of their pay week. 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 14.

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).

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 Helpbook, E16(*Supplement*)(2006). If in doubt call the Employer 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 Annual Return*, as a quick check of this.

Extract from P35

Total NICs shown above after deducting amounts marked 'P'		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	£		
Total of payments received in the tax year	Total NICs 1 + 2		3	£			Total Tax 4 + 5		6	£	
	see Note 2					see Note 2					
						Advance received from HM Revenue & Customs to refund tax		7	£		
						Total Tax 6 + 7		8	£		
		Combined amounts									
		Total NICs and Tax 3 + 8		9	£						
		Total Student Loan deductions see Note 3		10	£						
Statutory payments recovered		9 + 10		11	£						

If your annual liability for National Insurance contributions (NICs) is **£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 2006-07 is 4.5%.

Add together all payments of SAP/SPP made in the same tax months for which you are entitled to recover and calculate 100% plus 4.5% of that total figure.

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

Add together all payments of SAP/SPP made in the same tax months for which you are entitled to recover and calculate 92% of that total figure.

If your annual liability for National Insurance contributions could be either **more or less than £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 10 April 2005 and 8 April 2006 check your liability for 2004-05
- the adoption agency told the adopter that they have been matched with a child between 9 April 2006 and 7 April 2007 check your liability for 2005-06.

Where does the money come from

Use the money you have to pay over to HM Revenue & Customs for

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

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

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

If you weren't an employer for the whole of 2004-05 and 2005-06

Check which tax year you need to look at depending on the date the adoption agency told the adopter that they were matched with a child

- 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
- the adoption agency told the adopter that they have been matched with a child between 9 April 2006 and 7 April 2007 check your liability for 2005-06.

If you were an employer for the whole of that tax year and your annual liability for Class 1 National Insurance contributions (NICs) is £45,000 or **less** you are entitled to

- 100% of the Statutory Adoption Pay (SAP)/Statutory Paternity Pay (SPP), and
- 4.5% as compensation for the NICs you pay on the SAP/SPP.

If you were an employer for the whole of that tax year and your annual liability for Class 1 NICs is **more** than £45,000

- you are entitled to 92% of the SAP/SPP.

If you weren't an employer for the whole tax year.

1 Add together your total Class 1 NICs for the tax months in that year

£	
---	--

2. Work out the number of tax months you were an employer in that year. Count part months as whole months and remember that tax months run from the 6th of one month to the 5th of the following month.

--

3. Divide the figure in 1 by the figure in 2.

£	
---	--

4. Multiply the figure in 3 by 12.

£	
---	--

If the figure in 4 is £45,000 or less you are entitled to

- 100% of the SAP/SPP and
- 4.5% as compensation for the NICs you pay on the SAP/SPP

If the figure in 4 is more than £45,000 you are entitled to

- 92% of the SAP/SPP.

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

If you weren't an employer at all in that tax year

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

	/		/	
--	---	--	---	--

2 Find the date of the first Sunday on or before the date in 1. (Use the table on page 24.)

	/		/	
--	---	--	---	--

3 Identify the tax year in which the Sunday falls.

--

4 Identify the tax month before this Sunday. Remember that tax months run from the the 6th of one month to the 5th of the following month.

--

5 Add together your liability for Class 1 NICs between the start of the tax year you identified at 3, or **the first month for which you were liable for Class 1 NICs**, and the tax month you identified at 4, inclusively.

£		
---	--	--

6 Work out the number of tax months between the start of the tax year you identified at 3, or the first tax month for which you were liable for Class 1 NICs and the tax month you identified at 4, inclusive.

--

7 Divide the figure in 5 by the figure in 6.

£		
---	--	--

8 Multiply the figure in 7 by 12.

£		
---	--	--

If the figure in 8 is £45,000 or less you are entitled to

- 100% of the SAP/SPP **and**
- 4.5% as compensation for the NICs you pay on the SAP/SPP

If the figure in 8 is more than £45,000 you are entitled to

- 92% of the SAP/SPP.

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 HM Revenue & Customs 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 Employer CD-ROM, our website www.hmrc.gov.uk/employers or can be obtained from your nearest HM Revenue & Customs office or from the Employer Orderline on **0845 7 646 646**.

Send the completed form SP32 to:

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

A quick sheet to see if you need advance funding

Total amount of Statutory Adoption Pay (SAP)/ Statutory Paternity Pay (SPP) you can get back	A	£ <input type="text"/>
Amount of money you can get back for adoption/paternity (birth) payments.	B	£ <input type="text"/>
Total amount you need for a tax month or quarter (box A + box B) =	C	£ <input type="text"/>
PAYE tax	D	£ <input type="text"/>
National Insurance contributions (including those on SAP/SPP)	E	£ <input type="text"/>
Student Loan deductions	F	£ <input type="text"/>
Construction Industry Scheme deductions	G	£ <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"/>

If H is less than C write to your Accounts Office to ask for an advance.
If you need any help call the Employer Helpline on **0845 7 143 143**.

Keeping records *continued*

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							
M M Y Y Y Y		£ p				£ p				£ p			
		In previous employment(s)											
		In this employment											
M M Y Y Y Y													

Extract from P35

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

- the amount of funding
- the amount of compensation.

Statutory Maternity Pay (SMP) recovered	13	£			
NIC compensation on SMP	14	£			
Statutory Paternity Pay (SPP) recovered	15	£			
NIC compensation on SPP	16	£			
Statutory Adoption Pay (SAP) recovered	17	£			
NIC compensation on SAP	18	£			
Total of boxes 12 to 18	19	£			
92% or 100%					
0 or 4.5%					
Total of boxes 12 to 18	19	£			
Funding received from HM Revenue & Customs to pay SSP/SMP/SPP/SAP	20	£			
		19 minus 20		21	£
		11 minus 21		22	£
		see Note 5			
What you get from HM Revenue & Customs					

Extract from P37

Enter on your employer's Annual Return, the details from your P12 and send completed forms with any deduction cards.

<ul style="list-style-type: none"> Send all the Deduction Cards, with this form, in the enclosed envelope. 	<p>been returned to the Inland Revenue office are now enclosed</p> <ul style="list-style-type: none"> the number of Deduction Cards enclosed is <input type="text"/>
<p>Making further payments</p> <ul style="list-style-type: none"> If you still have any tax or National Insurance contributions to pay, please make payment without delay. Do not include payment with this form <ul style="list-style-type: none"> If a payment is due, please use one of our recommended methods to pay direct to our Accounts Office. See your <i>P30BC payslip booklet</i> for instructions. We charge interest on any amounts not received by 19 April 	<p>Employer's signature</p> <input type="text"/> <p>Date</p> <input type="text"/> / <input type="text"/> / <input type="text"/>

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 20 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 tax year to which they relate.

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
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
28/05/06	03/06/06	10/12/05
04/06/06	10/06/06	17/12/05
11/06/06	17/06/06	24/12/05
18/06/06	24/06/06	31/12/05
25/06/06	01/07/06	07/01/06
02/07/06	08/07/06	14/01/06
09/07/06	15/07/06	21/01/06
16/07/06	22/07/06	28/01/06
23/07/06	29/07/06	04/02/06
30/07/06	05/08/06	11/02/06
06/08/06	12/08/06	18/02/06
13/08/06	19/08/06	25/02/06
20/08/06	26/08/06	04/03/06
27/08/06	02/09/06	11/03/06
03/09/06	09/09/06	18/03/06
10/09/06	16/09/06	25/03/06
17/09/06	23/09/06	01/04/06
24/09/06	30/09/06	08/04/06
01/10/06	07/10/06	15/04/06
08/10/06	14/10/06	22/04/06
15/10/06	21/10/06	29/04/06
22/10/06	28/10/06	06/05/06

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

