



HM Government has amended the way Paternity Leave and Pay can be claimed and taken. The new arrangement will make it more flexible for fathers and partners to access. These changes came into effect for fathers and partners from 6 April 2024.

More flexibility

These changes allow fathers and partners to take their leave in non-consecutive blocks. Previously, only one block of leave could be taken of either one or two weeks. The changes will remove this barrier by enabling fathers to take two non-consecutive weeks of leave.

It will also allow fathers and partners to take their leave and pay at any point in the first year after the birth or adoption of their child. This gives fathers and partners more flexibility to take their Paternity Leave at a time that works for their family.

Shorter notice required

This change will shorten the notice period that fathers and partners are required to give their employers for each period of leave. The new measure will require an employee to give only four weeks' notice prior to each period of leave. This means that they can decide when to take their leave at shorter notice to accommodate the changing needs of their families.

Taking leave under new rules is baby born before 6 April 2024

Fathers and partners are eligible to claim Statutory Paternity Pay and Leave under the new rules if their baby's expected date of birth is after 6 April 2024.

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They will also be able to claim their Statutory Paternity Pay and Leave under the new rules if the child is born early and before this date. Fathers or partners can begin taking Statutory Paternity Pay and Leave as soon as their baby is born. This means that fathers and partners would have been able to take two non-consecutive weeks of leave before 6 April for babies born before who were expected after 7 April.

Transitional rules for employers

If your employee took one block of Statutory Paternity Pay and Leave before 6 April 2024 you will be able to claim SPP repayment for one consecutive block of Statutory Paternity Pay and Leave taken. A block can be one or two weeks. Employers can reclaim payment through their payroll software or as they normally would.

If your employee took two, non-consecutive blocks of Statutory Paternity Pay and Leave before 6 April 2024 you will only be able to claim repayment for one block before 6 April 2024. Employers can claim repayment for the second SPP block by this date, when their PAYE system has been updated to accommodate the new processes.

Small to medium businesses can claim payment for SPP costs in advance. If your business paid £45,000 or less in Class 1 National Insurance, ignoring any reductions like Employment Allowance in the last complete tax year, and you cannot afford to make statutory payments, you can apply for HMRC to pay you in advance. You can apply up to 4 weeks before you want the first payment.

We can help

Please call us on **01753 888 211** or email **info@nhllp.com** if you need guidance with any of the issues raised in this Broadcast. We would be happy to help.