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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

The Statutory Shared Parental Pay (General) Regulations 2014

PART 5

PAYMENT OF STATUTORY SHARED PARENTAL PAY

**Statutory shared parental pay and contractual remuneration**

**41.** For the purposes of section 171ZZ1(1) and (2) (payment of contractual remuneration to go towards discharging liability to pay statutory shared parental pay and payment of statutory shared parental pay to go towards discharging liability to pay contractual remuneration) the payments which are to be treated as contractual remuneration are sums payable under a contract of service—

- (a) by way of remuneration;
- (b) for incapacity for work due to sickness or injury; and
- (c) by reason of birth, adoption or care of a child.