
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Statutory Shared Parental Pay (General) Regulations 2014

PART 5

PAYMENT OF STATUTORY SHARED PARENTAL PAY

Time when statutory shared parental pay is to be paid

44.—(1) In any case where—

- (a) a decision has been made by an officer of Revenue and Customs under section 8(1) (decisions by officers) of the Social Security Contributions (Transfer of Functions, etc) Act 1999⁽¹⁾ as a result of which a person is entitled to an amount of statutory shared parental pay; and
- (b) the time for bringing an appeal against the decision has expired and either—
 - (i) no such appeal has been brought; or
 - (ii) such appeal has been brought and has been finally disposed of;

that amount of statutory shared parental pay shall be paid within the time specified in paragraph (2).

(2) The employer or former employer shall pay the amount not later than the first pay day after the following days (but see paragraphs (3) and (4))—

- (a) where an appeal has been brought, the day on which the employer or former employer receives notification that it has been finally disposed of;
- (b) where leave to appeal has been refused, and there remains no further opportunity to apply for leave, the day on which the employer or former employer receives notification of the refusal; and
- (c) in any other case, the day on which the time for bringing an appeal expires.

(3) Where it is impracticable, in view of the employer's or former employer's methods of accounting for and paying remuneration, for the requirement of payment referred to in paragraph (2) to be met by the pay day referred to in that paragraph, it shall be met not later than the next following pay day (but see paragraph (4)).

(4) Where the employer or former employer would not have remunerated the employee for their work in the week in respect of which statutory shared parental pay is payable as early as the pay day specified in paragraph (2) or (if it applies) paragraph (3), the requirement of payment shall be met on the first day on which the employee would have been remunerated for his work in that week.

(5) In this regulation “pay day” means a day on which it has been agreed, or it is the normal practice between an employer or former employer to agree and a person who is or was an employee of theirs, that payments by way of remuneration are to be made, or, where there is no such agreement or normal practice, the last day of a calendar month.

(1) 1999 c.2. Section 8(1) was amended by the Work and Families Act 2006 (c.18), Schedule 1, paragraph 46(1) and (2) and by the Children and Families Act 2014 (c.6), Schedule 7, paragraph 44 and 45.

Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK
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