

VALID FROM 18/01/2020

SCHEDULE

PARENTAL BEREAVEMENT LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

Social Security Act 1989

- 7 In Schedule 5 to the Social Security Act 1989 (employment-related schemes for pensions or other benefits to comply with the principle of equal treatment), after paragraph 5C insert—

“Unfair parental bereavement leave provisions

- 5D (1) Where an employment-related benefit scheme includes any unfair parental bereavement leave provisions (irrespective of any differences on the basis of sex in the treatment accorded to members under those provisions), then—
- (a) the scheme is to be regarded to that extent as not complying with the principle of equal treatment; and
 - (b) subject to sub-paragraph (3), this Schedule is to apply accordingly.
- (2) In this paragraph “unfair parental bereavement leave provisions”, in relation to an employment-related benefit scheme, means any provision—
- (a) which relates to continuing membership of, or the accrual of rights under, the scheme during any period of paid parental bereavement leave in the case of any member who is (or who, immediately before the commencement of such a period, was) an employed earner and which treats such a member otherwise than in accordance with the normal employment requirement; or
 - (b) which requires the amount of any benefit payable under the scheme to or in respect of any such member, to the extent that it falls to be determined by reference to earnings during a period which included a period of paid parental bereavement leave, to be determined otherwise than in accordance with the normal employment requirement.
- (3) In the case of any unfair parental bereavement leave provision—
- (a) the more favourable treatment required by paragraph 3(1) is treatment no less favourable than would be accorded to the member in accordance with the normal employment requirement; and

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(b) paragraph 3(2) does not authorise the making of any such election as is there mentioned;

but, in respect of any period of paid parental bereavement leave, a member is only required to pay contributions on the amount of contractual remuneration or statutory parental bereavement pay actually paid to or for the member in respect of that period.

(4) In this paragraph—

“the normal employment requirement” is the requirement that any period of paid parental bereavement leave is to be treated as if it were a period throughout which the member in question works normally and receives the remuneration likely to be paid for doing so;

“period of paid parental bereavement leave”, in the case of a member, means any period—

(a) throughout which a member who is a bereaved parent (within the meaning given by section 171ZZ6(3) of the Social Security Contributions and Benefits Act 1992) is absent from work due to the death of a child, otherwise than by virtue of a period of leave mentioned in subparagraph (5); and

(b) for which the employer (or if the member is no longer in that person's employment, his former employer) pays the member any contractual remuneration or statutory parental bereavement pay.

(5) The periods of leave referred to in paragraph (a) of the definition of “period of paid parental bereavement leave” are—

(a) a period of paid paternity leave (within the meaning of paragraph 5A),

(b) a period of maternity leave (within the meaning of the Equality Act 2010),

(c) a period of paid adoption leave (within the meaning of paragraph 5B), or

(d) a period of shared parental leave (within the meaning of paragraph 5C).”

Finance Act 1989

8 (1) Section 182 of the Finance Act 1989 (offences relating to disclosure of information relating to social security functions etc) is amended as follows.

(2) In subsections (1)(c), (2A)(a), (4)(c)(iii) and (5)(b), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

(3) In subsection (11A)—

(a) for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;

(b) for “or Part 12ZC” substitute “, Part 12ZC or Part 12ZD”.

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Social Security Contributions and Benefits Act 1992

- 9 The Social Security Contributions and Benefits Act 1992 is amended as follows.
- 10 In section 1 (outline of contributory system), in subsection (5), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- 11 In section 4 (payments treated as remuneration and earnings), in subsection (1) (a)—
- (a) omit “or” at the end of sub-paragraph (v);
 - (b) at the end of sub-paragraph (vi) (but before the “and”) insert “or (vii) statutory parental bereavement pay;”.
- 12 In section 4AA (limited liability partnerships), in subsection (2), for “or 171ZS” substitute “, 171ZS or 171ZZ14”.
- 13 In section 4C (power to make provision in consequence of provision made by or by virtue of section 4B etc), in subsection (11), in paragraph (a) of the definition of “statutory payment”, for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

Social Security Administration Act 1992

- 14 The Social Security Administration Act 1992 is amended as follows.
- 15 In section 5 (regulations about claims for and payments of benefits), in subsection (5), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- 16 In section 122AA (disclosure of contributions information etc by HMRC), in subsection (1), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 17 In section 150 (annual up-rating of benefits), in subsection (1)(j), for “or 171ZY(1)” substitute “, 171ZY(1) or 171ZZ9(1)”.
- 18 In section 163 (general financial arrangements), in subsection (1)(d), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 19 (1) Section 165 (adjustments between the National Insurance Fund and the Consolidated Fund) is amended as follows.
- (2) In subsection (1)(b)—
 - (a) omit “and” at the end of sub-paragraph (v);
 - (b) at the end of sub-paragraph (vi) insert “, and (vii) statutory parental bereavement pay.”
 - (3) In subsection (5B)(a), for “or statutory adoption pay” substitute “, statutory adoption pay or statutory parental bereavement pay”.

Employment Rights Act 1996

- 20 The Employment Rights Act 1996 is amended as follows.
- 21 In section 27 (meaning of “wages”), in subsection (1), after paragraph (cc) insert—

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	“(cd) statutory parental bereavement pay under Part 12ZD of that Act.”.
22	In section 47C (leave for family and domestic reasons), in subsection (2), after paragraph (ca) (but before the “or”), insert— “(cb) parental bereavement leave.”.
23	In section 75I (rights during and after shared parental leave), in subsection (3)— (a) at the end of paragraph (d) omit “and”; (b) at the end of paragraph (e) insert “, and (f) parental bereavement leave.”
24	(1) Section 80C (rights during and after paternity leave) is amended as follows. (2) In subsection (2), after paragraph (ba) (but before the “and”) insert— “(bb) parental bereavement leave.”. (3) In subsection (4), after paragraph (ba) insert— “(bb) parental bereavement leave.”.
25	(1) Section 88 (liability of employer to pay employee during period of notice: employments with normal working hours) is amended as follows. (2) In subsection (1)(c), after “shared parental leave,” insert “ parental bereavement leave, ”. (3) In subsection (2), after “statutory shared parental pay,” insert “ parental bereavement pay, statutory parental bereavement pay, ”.
26	(1) Section 89 (effect of notice of termination: employments without normal working hours) is amended as follows. (2) In subsection (3)(b), after “shared parental leave,” insert “ parental bereavement leave, ”. (3) In subsection (4), after “statutory shared parental pay,” insert “ parental bereavement pay, statutory parental bereavement pay, ”.
27	In section 99 (leave for family reasons), in subsection (3), after paragraph (ca) (but before the “or”), insert— “(cb) parental bereavement leave.”.
28	In section 235 (definitions), in subsection (1)— (a) at the appropriate place insert— ““parental bereavement leave” means leave under section 80EA.”; (b) in the definition of “week”, in paragraph (b), after “80B” insert “, 80EA”.
	<i>Social Security Contributions (Transfer of Functions, etc.) Act 1999</i>
29	The Social Security Contributions (Transfer of Functions, etc.) Act 1999 is amended as follows.
30	(1) Section 8 (decisions by officers of Revenue and Customs) is amended as follows. (2) In subsection (1)—

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- (a) in paragraph (f), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;
- (b) in paragraph (g), for “12ZC” substitute “ 12ZD”;
- (c) in paragraph (g), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”;
- (d) in paragraph (ga), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

(3) In subsection (3)(b), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

31 In section 11 (appeals against decisions of officers of Revenue and Customs), in subsection (2)(a), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

32 In section 14 (matters arising as respects decisions), in subsections (1)(a)(i) and (3), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

Finance Act 1999

33 (1) Sections 132 and 133 of the Finance Act 1999 have effect as if statutory parental bereavement pay were a matter which is under the care and management of the Commissioners for Revenue and Customs.

(2) In this paragraph “statutory parental bereavement pay” includes statutory pay under Northern Ireland legislation corresponding to the provisions of Part 12ZD of the Social Security Contributions and Benefits Act 1992.

Finance Act 2000

34 In Schedule 15 to the Finance Act 2000 (the corporate venturing scheme), in paragraph 22A(4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

Employment Act 2002

35 The Employment Act 2002 is amended as follows.

36 (1) Section 7 (funding of employers' liabilities as regards certain statutory pay) is amended as follows.

(2) In subsection (1), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.

(3) In subsection (2)(a) and (b), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

(4) In subsection (3)—

(a) for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;

(b) omit “or” at the end of paragraph (b);

(c) at the end of paragraph (c) insert “, or

(d) the period for which the payment of statutory parental bereavement pay is made,”.

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- 37 In section 8 (regulations about payment), in subsections (1) and (2)(a), (b) and (d), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- 38 In section 10 (powers to require information), in subsections (1) and (2)(a), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 39 In section 11 (penalties for failure to comply), in subsection (6), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 40 In section 12 (penalties for fraud or negligence), in subsections (1)(a) and (b), (3) and (5), after “statutory paternity pay” insert “ or statutory parental bereavement pay”.
- 41 In section 13 (supply of information held by Her Majesty's Revenue and Customs), in subsection (1), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 42 In section 14 (supply of information held by the Secretary of State), in subsections (1) and (2), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 43 In section 15 (use of information by Her Majesty's Revenue and Customs), in subsection (2)—
- (a) omit “and” at the end of paragraph (ba);
 - (b) after paragraph (ba) insert—
 - “(bb) their functions in relation to statutory parental bereavement pay; and”.
- 44 In section 55 (short title etc), in subsection (8)—
- (a) for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;
 - (b) for “or Part 12ZC” substitute “, Part 12ZC or Part 12ZD”.

Proceeds of Crime Act 2002

- 45 (1) Section 323 of the Proceeds of Crime Act 2002 (Revenue functions) is amended as follows.
- (2) In subsection (1), after paragraph (ha) insert—
 - “(hb) statutory parental bereavement pay;”.
 - (3) In subsection (4), after paragraph (ea) insert—
 - “(eb) “statutory parental bereavement pay” must be construed in accordance with section 171ZZ6 of that Act;”.
 - (4) In subsection (5), after paragraph (ea) insert—
 - “(eb) “statutory parental bereavement pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZD of that Act;”.

Income Tax (Earnings and Pensions) Act 2003

- 46 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

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Finance Act 2013

56 In Schedule 45 to the Finance Act 2013 (statutory residence test), in paragraph 145, in the definition of “parenting leave”, for “or parental leave” substitute “ , parental leave or parental bereavement leave ”.

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