Parental Bereavment Leave

An EPM Guide

Guide to Parental Bereavement Leave

In the unfortunate event of your employee or their partner losing a child or suffering a stillbirth after the 24th week of pregnancy, Parental Bereavement Leave allows them to take unpaid time off. Although, your policies might provide them with more beneficial terms.

Statutory Parental Bereavement Leave

2 weeks which an employee can take within the 56 weeks from the death or stillbirth of their child.

If the employee is on another type of statutory leave, then Bereavement leave would need to start after that leave ended. If the parental Bereavement leave is interrupted by another statutory leave, then it can be taken after that leave has ended, subject to being taken within 56 weeks of the date of bereavement.

In order to be eligible, the employee would need to be:

- the child's or baby's parent - either biological, adoptive or parent of a child born to a surrogate
- the partner of the child's or baby's parent

If neither of the above is true then the employee could be eligible if:

- the child or baby living was with them at their home for 4 continuous weeks, ending with the date of the death
- they had a day to day responsibility for the child or baby's care during that time

Statutory Parental Bereavement Pay

Eligible employees are entitled to £184.03 a week or 90% of their average weekly earnings, whichever is lower. This would be subject to Normal tax and national insurance deductions.

Your employee's employment rights are protected while they are on Statutory Parental Bereavement Leave. This includes their right to pay rises, to accrue holiday, and to return to work.

To be eligible, the employee would need to have been continuously employed by you for at least 26 weeks at the end of the "relevant week" and earn £123 a week on average.

Who is responsible for what?

Employee responsibilities	Employee needs to give notice, which depends on when the leave is taken: 0 to 8 weeks after the child's death or stillbirth Must give you notice before the time they would normally start work on the first day of the period they want to take off work. 9 to 56 weeks after the child's death or stillbirth Must give you at least one week's notice before the start of the week or weeks they want to take off work. When giving notice they should tell you: • the date of the child's death or stillbirth • when they want their Parental Bereavement Leave to begin • how much leave they are taking - either 1 or 2 weeks Notice to cancel is the same as above. If they request pay, they need to provide a self-declaration of eligibility.
Employer responsibilities	You cannot ask for notice in writing or details of their relationship to the child. If the employees does not qualify for pay, you must issue them with an SPBP1 form to confirm non-payment. You must keep records for HM Revenue and Customs (HMRC), including: • the start date for any period Statutory Parental Bereavement Pay was paid • the payments you've made (including dates) • a copy of the evidence of entitlement from the employee for Statutory Parental Bereavement Pay including their written declaration, name and date of the child's death or stillbirth • details of any weeks the employee claimed Statutory Parental Bereavement Pay but you did not pay and the reason why You must keep records for 3 years from the end of the tax year they relate to. You can use HMRC's record keeping form (SPBP2) or your own.

Further questions?

Your EPM People Adviser is available should you have specific questions or require further advice so please get in touch with them.