

KPMG UK LIMITED – REVIEWED SEPTEMBER 2018  
**SHARED PARENTAL LEAVE ("SPL") POLICY**

This Policy applies to all employees, regardless of gender, who are due or whose partner is due to have a baby, or who adopt a child, on or after **5 April 2015**.

**Note:** If your expected week of childbirth ("EWC") or expected placement date ("EPD") falls before 5 April 2015 please refer to the Firm's maternity, paternity and adoption leave policies.

**A SHARED PARENTAL LEAVE ("SPL")**

A child's mother or primary adopter can only take SPL after the two week compulsory leave period following birth or adoption has passed. Thereafter, eligible mothers or primary adopters can convert the remaining 50 weeks of their maternity / adoption leave to SPL which can then be shared between them and their partner.

If you are the partner of the mother / primary adopter, you should use your two weeks Ordinary Paternity Leave ("OPL") before taking SPL. Once you start SPL, you will lose any entitlement to OPL which you previously may have had.

If you wish to take SPL, the child's mother / primary adopter must first agree to release some of her entitlement to maternity / adoption leave. Both parents must also notify their employers of their entitlement. Further details on the notification requirements are outlined in the FAQs attached to this Policy. If you fail to give the proper notices, this may affect your entitlements.

SPL must be taken in complete weeks and must be taken by the day before the child's first birthday. In general, SPL should be taken in one continuous block of leave, although the Firm may be willing to consider requests for SPL to be split into shorter periods (of at least a week at a time) - any such requests should be raised with PeopleCentre at the earliest opportunity.

**B SHARED PARENTAL PAY ("ShPP")**

**Statutory Shared Parental Pay ("SShPP")**

If you are eligible for SPL, you will also be eligible for Statutory Shared Parental Pay ("SShPP") if you are entitled to Statutory Maternity / Adoption Pay (where you are the child's mother / primary adopter) or Statutory Paternity Pay (where you are the mother / primary adopter's partner).

To be entitled to SShPP, the child's mother / primary adopter must have agreed to reduce their SMP / SAP entitlement so as to release the remainder of that pay period for SShPP purposes. Therefore, the total amount of SShPP available to the child's mother / primary adopter and their partner will be 37 weeks less any SMP / SAP that the child's mother / primary adopter has taken or will take.

**Company Shared Parental Pay ("CShPP")**

If you are eligible to receive SShPP, the Firm may pay you CShPP. CShPP is paid at the sole discretion of the Firm so may be amended at any time but is currently:

- (a) your normal salary for the first 16 weeks of SPL; followed by
- (b) SShPP for the remainder of the leave period.

CShPP is inclusive of any entitlement to SShPP and will be paid less appropriate deductions as required by law.

The maximum amount of enhanced pay an employee may receive under this policy and the Firm's Maternity, Paternity or Adoption Policies, is 18 weeks' normal salary. By way of example, if you are the child's mother and have already taken 12 weeks' maternity leave for which you have been paid Company Maternity Pay, you will only be eligible to receive six weeks' CShPP under this Policy. Any pay rise awarded during an employee's SPL, will be reflected in the employee's CShPP from the date that the pay rise becomes effective.

This Policy does not form part of your contract of employment and the Firm may amend, remove or replace its provisions at any time. This policy refers to birth and adoption situations but you may also be able to take SPL if you are in a surrogacy situation. For more information on surrogacy arrangements please contact the PeopleCentre.

**FAQs**

**Who is eligible for SPL?**

To be eligible for SPL both parents / adopters must meet certain conditions:

**If you are the child's mother / primary adopter:**

You must:

- (a) have at least 26 weeks' continuous employment with the Firm up to and including the 15th week before your EWC/EPD, and still be employed by the Firm in the week before the SPL is to be taken;
- (b) share the main responsibility for the care of the child with your partner;
- (c) be entitled to statutory maternity / adoption leave in respect of the child; and
- (d) give the necessary notices and declarations, including notice to end any maternity / adoption leave, SMP / SAP or maternity allowance periods.

Your partner must:

- (a) have worked (in an employed or self-employed capacity) in at least 26 of the 66 weeks before the EWC / EPD and had average weekly earnings of at least (currently) £30 during 13 of those weeks; and
- (b) share the main responsibility for the care of the child with you.

**If you are the mother /adopter's partner:**

You must:

- (a) have at least 26 weeks' continuous employment with the Firm up to and including the 15th week before the EWC / EPD, and still be employed by the Firm in the week before SPL is to be taken;
- (b) share the main responsibility for the care of the child with the child's mother / primary adopter; and
- (c) give the necessary statutory notices and declarations summarised below.

The child's mother / primary adopter must:

- (a) have worked (in an employed or self-employed capacity) in at least 26 of the 66 weeks before the EWC / EPD and had average weekly earnings of at least (currently) £30 during 13 of those weeks;
- (b) share the main responsibility for the care of the child with you;
- (c) be entitled to statutory maternity / adoption leave, SMP / SAP or maternity allowance in respect of the child; and
- (d) have given notice to end her entitlement to statutory maternity / adoption leave, SMP / SAP or maternity allowance periods (or have returned to work).

**Who qualifies as "partner" for the purposes of this policy?**

For the purposes of this policy, a partner is the child's father, your spouse, civil partner or someone living with you in an enduring family relationship, but not your sibling, child, parent, grandparent, grandchild, aunt, uncle, niece or nephew.

**How do I give notice of my intention to take SPL?**

**If you are the child's mother or primary adopter**, you must provide the PeopleCentre with the following written notices:

1. **Leave and Pay Curtailment Notices** - These notices must be given to the PeopleCentre at least eight weeks before the date you would like your SPL and SShPP or CShPP to start. The notices must specify the date on which you would like your maternity / adoption leave and pay periods to end. Neither you nor your partner will be able to start taking SPL or receive SShPP or CShPP until you have curtailed your maternity / adoption leave and pay (or returned to work).
2. **Notice of Entitlement to SPL and ShPP** - This notice must be given to the PeopleCentre at least eight weeks before the date you would like to start taking your SPL and claiming ShPP. Your partner will also need to make various signed declarations in the notice.
3. **SPL Booking Notice** - This notice must be given to the PeopleCentre at least eight weeks before the date you would like to start taking your SPL.

If you are the partner of the mother or primary adopter, you must provide the PeopleCentre with the following written notices:

1. **Notice of Entitlement to SPL and ShPP** - This notice must be given to the PeopleCentre at least eight weeks before the date you would like to start taking your SPL and claiming ShPP. The child's mother / primary adopter will also need to make various signed declarations in the notice.
2. **SPL Booking Notice** - This notice must be given to the PeopleCentre at least eight weeks before the date you would like to start taking your SPL.

Please contact the PeopleCentre to obtain a copy of these forms to complete.

You may also be requested to provide

- A copy of the birth certificate (or if you have not yet obtained a birth certificate, a signed declaration of the child's date and place of birth) or adoption placement paperwork; and
- The name and address of your partner's employer (or a declaration that they have no employer).

### **What if I change my mind about taking SPL or the dates on which I want to take the leave?**

#### **Curtailment Notices (child's mother /primary adopter only)**

The Curtailment Notices are binding and cannot usually be revoked. You can only revoke your Curtailment Notices if your maternity / adoption leave has not yet ended and one of the following applies:

- (a) if you realise that neither you nor your partner are in fact eligible for SPL or ShPP, in which case you can revoke the Curtailment Notices in writing up to eight weeks after it was given;
- (b) if you gave the Curtailment Notices before giving birth / placement, you can revoke it in writing up to six weeks after birth / placement.

Once you have revoked your Curtailment Notices your maternity / adoption leave entitlement will be restored and you will only be able to opt back into SPL if you follow the appropriate arrangements to revoke it again.

#### **Notice of Entitlement to take SPL and ShPP**

If, after you have given your Entitlement Notice, your SPL or ShPP plans change, you will need to give the PeopleCentre written notice of the proposed changes as soon as possible and, in most cases, at least eight weeks before the first period of SPL / ShPP is claimed. Please contact the PeopleCentre to obtain a Variation of Entitlement Notice form to complete.

#### **SPL Booking Notice**

If, after you have given your SPL Booking Notice, you wish to cancel or change any SPL you have booked to take, you must give the PeopleCentre written notice to vary the leave booked at least eight weeks before the new or original date of SPL you wish to take (whichever is the earlier). Please contact the PeopleCentre to obtain a Variation of Booking Notice form to complete.

### **How many times can I change my dates?**

You can submit up to a total of three SPL Booking Notices. A Variation of Booking Notice will count as one of your three Booking Notices unless:

- (a) the variation is a result of your baby being born earlier or later than the EWC;
- (b) the variation is at the Firm's request; or
- (c) the Firm and you agree otherwise.

**What if I have twins?**

There is only one entitlement to SPL for each eligible partner at any stage, regardless of the number of children being born as a result of the pregnancy.

**What if my circumstances change after I have made a request to take SPL?**

If you know (or ought reasonably to know) that due to your change in circumstances you are not / no longer eligible to take SPL or receive SShPP or CShPP you must inform the PeopleCentre immediately. Failure or delay to do so may result in disciplinary action.

**Will the Firm still contact me while I am on SPL?**

The Firm will make reasonable contact with you during your SPL, including keeping you up to date with matters which may be of interest to you or are relevant to you. The Firm may also offer you the opportunity to work on up to 20 days during your SPL without bringing your SPL leave to an end. This is in addition to any KIT days that the Firm agrees that you may take during maternity / adoption leave. You will be paid your normal salary for any days on which you attend work (referred to as Shared Parental Leave In Touch or SPLIT days) but you will not be paid twice for any one day worked (for example, if you are already in receipt of Company Shared Parental Pay). Note that if you attend work for part of a day, you will be paid for your usual hours for that day and this will reduce your SPLIT days by a full day. The Firm is not obliged to offer you SPLIT days, nor will you be obliged to accept such work.

**What happens to my terms and conditions during SPL?**

During periods of SPL, you remain an employee, and therefore you will be bound by the usual duties of good faith and confidentiality towards the Firm and all of your terms and conditions of employment shall continue, except those which relate to remuneration.

**What arrangements do I need to make for returning to work?**

The Firm will assume that you will return to work following SPL on the day previously notified by you and you are not required to give any further notification of your intention to return on that date. If you intend to return to work early, you must give the Firm at least eight weeks' notice in writing of your expected date of return. If you have already given us three SPL Booking Notices you will not be able to end your SPL early without our agreement.

If you are unable to return to work on the notified date because of sickness, you must comply with the Firm's sickness absence policy.

**What if I want to postpone my return to work or intend not to return?**

If you do not intend to return to work following SPL, you are entitled to resign from the Firm, provided that you serve the requisite notice under your contract of employment.

If you wish to postpone your return from shared parental leave, you should either:

- (a) submit a new notice to take SPL at least eight weeks before the date you were due to return to work, assuming you still have SPL entitlement remaining and have not already submitted three SPL Booking Notices to take SPL;
- (b) request unpaid parental leave in accordance with the Firm's policy, giving the Firm as much notice as possible; or
- (c) request paid annual leave in accordance with your contract, which will be at the Firm's discretion.

**What do I do if I have a query about this policy?**

All queries relating to this Policy should be addressed in the first instance to the PeopleCentre. If they cannot resolve your query, further guidance may be sought from your HR contact - their contact details will be provided by the PeopleCentre.