

## SCHEDULES

### SCHEDULE 7

#### STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

##### *Employment Act 2002 (c. 22)*

- 51 (1) Section 7 (funding of employers' liabilities as regards certain statutory pay) is amended as follows.
- (2) In subsection (1) (power to make regulations regarding the funding of statutory pay by Her Majesty's Revenue and Customs)—
- (a) for "ordinary statutory paternity pay, additional statutory paternity pay and" there is substituted "statutory paternity pay,";
  - (b) after "statutory adoption pay" there is inserted "and statutory shared parental pay".
- (3) In subsection (2) (recovery relating to small employers' relief)—
- (a) in paragraph (a)—
    - (i) for "ordinary statutory paternity pay, additional statutory paternity pay or" there is substituted "statutory paternity pay,";
    - (ii) after "statutory adoption pay" there is inserted "or statutory shared parental pay";
  - (b) in paragraph (b)—
    - (i) for "ordinary statutory paternity pay, additional statutory paternity pay or" there is substituted "statutory paternity pay,";
    - (ii) after "statutory adoption pay" there is inserted "or statutory shared parental pay".
- (4) In subsection (3) (payments treated as qualifying for small employers' relief)—
- (a) for "ordinary statutory paternity pay, additional statutory paternity pay or" there is substituted "statutory paternity pay,";
  - (b) after "statutory adoption pay", in the first place it occurs, there is inserted "or statutory shared parental pay";
  - (c) for the words from "treating the period" to the end there is substituted "treating—
    - "(a) the period for which the payment of statutory paternity pay is made,
    - (b) the payee's adoption pay period, or
    - (c) the period for which the payment of statutory shared parental pay is made,as the maternity pay period."