

*These notes refer to the Work and Families Act 2006
(c.18) which received Royal Assent on 21 June 2006*

WORK AND FAMILIES ACT 2006

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 2: Adoption pay period

12. Statutory adoption pay is available to an employee with whom a child is (or is expected to be) placed for adoption and who satisfies certain conditions relating to duration of employment and earnings. Statutory adoption pay, like statutory maternity pay, is paid by employers who recover most of the cost of the payments by deductions from National Insurance, PAYE tax and other payments due to HM Revenue and Customs.
13. The maximum period which may be prescribed in regulations as the period for which statutory adoption pay is payable is currently 26 weeks (see section 171ZN(2) of the Social Security Contributions and Benefits Act 1992, inserted by section 4 of the Employment Act 2002).
14. [Section 2](#) extends the maximum period that may be prescribed to 52 weeks. The intention is to prescribe, in regulations, a period of 39 weeks for cases where the placement for adoption begins on or after 1st April 2007. The extension to 39 weeks is a step towards the Government's goal of one year's adoption pay.