

*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 9: Liability to make payments of additional statutory paternity pay

43. **Section 9** inserts a new section 171ZED in the Social Security Contributions and Benefits Act 1992. The new section makes provision about liability to pay additional statutory paternity pay (whether in relation to birth or adoption) which is similar to that currently made in relation to statutory paternity pay.
44. **Subsection (1)** of the inserted section provides for employers to be liable for the payment of additional statutory paternity pay. **Subsection (2)** requires the Secretary of State to make regulations about the liability of a former employer to pay additional statutory paternity pay where the employee has been dismissed by the employer to avoid liability for additional statutory paternity pay or ordinary statutory paternity pay.
45. **Subsection (3)** of the inserted section provides power for the Secretary of State, with the concurrence of the Commissioners of Her Majesty's Revenue and Customs, to specify in regulations circumstances in which liability for paying additional statutory paternity pay is to fall on the Commissioners.