
STATUTORY INSTRUMENTS

2020 No. 354

The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020

Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

11. In the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾, in regulation 5 (time off in connection with childbirth and adoption)—

- (a) in the heading after “childbirth” insert “, parental bereavement”, and for “and” substitute “or”;
- (b) in paragraph (1) at the end insert—
 - “,
 - (j) is paid statutory parental bereavement pay,
 - (k) is absent from work during a period of parental bereavement leave under section 80EA of the Employment Rights Act 1996”;
- (c) in paragraph (2) after “(3A)” insert “, (3C)”;
- (d) at the end of paragraph (3B) insert—
 - “,
 - (3C) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(k) for such period as that person would have been paid statutory parental bereavement pay had the conditions of entitlement in Part 2 of the Statutory Parental Bereavement Pay (General) Regulations 2020 been satisfied.”.

⁽¹⁾ S.I. 2002/2005: relevant amending instruments are S.I. 2002/3019, S.I. 2012/757 and S.I. 2014/3255.