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STATUTORY INSTRUMENTS

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**2020 No. 450**

**The Maternity Allowance, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Adoption Pay, Statutory Shared Parental Pay and Statutory Parental Bereavement Pay (Normal Weekly Earnings etc.) (Coronavirus) (Amendment) Regulations 2020**

**Amendment of the Statutory Shared Parental Pay (General) Regulations 2014**

**6.** In regulation 32 of the Statutory Shared Parental Pay (General) Regulations 2014<sup>(1)</sup> (normal weekly earnings of a claimant for statutory shared parental pay), after paragraph (6) insert—

“(6A) Paragraph (6B) applies where for all or part of the relevant period—

- (a) a person is a furloughed employee;
- (b) the person’s employer has claimed and is in receipt of financial support in respect of the person’s earnings under the Coronavirus Job Retention Scheme; and
- (c) the person’s earnings are lower than they would otherwise have been as a result of that person being a furloughed employee.

(6B) Where this paragraph applies, the person’s normal weekly earnings are to be calculated as if, during the parts of the relevant period when the person was a furloughed employee, they were paid the amount which they would have derived from their employment had they not been a furloughed employee.

(6C) For the purposes of paragraphs (6A) and (6B)—

“Coronavirus Job Retention Scheme” means any scheme to provide for payments to be made to employers on a claim made in respect of them incurring costs of employment in respect of furloughed employees arising from the health, social and economic emergency in the United Kingdom resulting from coronavirus and coronavirus disease and contained in such Directions as may be issued from time to time pursuant to section 76 of the Coronavirus Act 2020;

“coronavirus” and “coronavirus disease” have the meanings given in section 1 of that Act;

“furloughed employee” has the meaning given for the purposes of the Scheme.”.