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Terms and conditions used in this Helpbook

General

An **employee** is a person whose earnings attract a liability for employee's primary and employer's secondary Class 1 National Insurance contributions (NICs), or would but for their age or level of their earnings.

Employees include office holders, for example, police officers, Members of Parliament, the judiciary and some company directors.

People who are classed as employed earners for Class 1 NICs liability, for example, agency workers, are also employees.

If you are not sure who is an employee and who is an employer for pay, contact your local HM Revenue & Customs office.

An **employer** is whoever is liable to pay the employer's secondary Class 1 NICs, or would but for the employee's age or the level of their earnings.

Leave

For leave an employee is someone working under a contract of employment. The employer is the person who is employing them under that contract.

Office holders, for example, police officers, Members of Parliament, the judiciary and some company directors are not included as employees under legislation for leave purposes.

If you are not sure who is an employee and who is an employer for leave, contact Acas at www.acas.org.uk or in Northern Ireland contact the LRA at www.lra.org.uk

Statutory Maternity Pay (SMP)

This is a legal entitlement to a certain amount of pay to help a mother take time off around the time of birth and lasts for up to 39 weeks. The SMP pay period may start on any day of the week where the mother continues to work beyond the 11th week, before the week the baby is due. She can choose the date she wants her SMP to start. The start date can also be triggered by the birth of the baby or a pregnancy related absence.

Lower Earnings Limit (LEL)

This is the minimum level of earnings that an employee needs to qualify for some benefits. It is also the minimum level that an employee's Average Weekly Earnings (AWE) must reach in a specific period to qualify for SMP/SPP. For 2008-09 the LEL is £90.00 weekly.

Maternity Leave

All employed women are legally entitled to a total of 52 weeks Maternity Leave regardless of their length of service. Women do not need to qualify for SMP to be able to take Maternity Leave. There are two types of Maternity Leave.

Ordinary Maternity Leave (OML) - the first 26 weeks' maternity leave.

Additional Maternity Leave (AML) - the second 26 weeks' maternity leave.

For more information go to www.berr.gov.uk/employment/workandfamilies/maternity-leave-pay/index.html

Statutory Paternity Pay (SPP)

This is a legal entitlement to a certain amount of pay to help a father take time off to care for a baby or support the mother in the first few weeks after the birth.

It is available to employees who are a:

- biological father
- partner/husband or civil partner who is not the baby's biological father
- mother's female partner in a same sex couple relationship.

Paternity Leave

This allows a father to take time off to care for a baby or support the mother in the first few weeks after the birth.

It is available to employees who are a:

- biological father
- partner/husband or civil partner who is not the baby's biological father
- female partner in a same sex couple relationship.

We have used 'father', 'he', 'him' and 'his' throughout this Helpbook when talking about people who can get SPP and paternity leave.

They can choose to have one or two whole weeks pay and leave. This must be taken in a single block. It must be taken by the 56th day after the date of birth. If the baby is born early it can be taken any time between the actual date of birth and the end of an eight week period running from the Sunday of the week the baby was originally due.

For examples:

- go to www.hmrc.gov.uk/employers
- look in the Learning Zone on your Employer CD-ROM
- go to www.businesslink.gov.uk/paternityandadoption

