



Parental Bereavement (Leave and Pay) Act 2018

CHAPTER 24

Explanatory Notes have been produced to assist in the
understanding of this Act and are available separately



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Parental Bereavement (Leave and Pay) Act 2018

2018 CHAPTER 24

An Act to make provision about leave and pay for employees whose children have died. [13th September 2018]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Parental bereavement leave and pay

In the Schedule—

- (a) Part 1 creates a statutory entitlement to parental bereavement leave,
- (b) Part 2 creates a statutory entitlement to parental bereavement pay, and
- (c) Part 3 contains related amendments.

2 Extent, commencement and short title

- (1) An amendment or repeal made by the Schedule has the same extent as the provision to which it relates.
- (2) Section 1 and the Schedule come into force on such day as the Secretary of State may by regulations made by statutory instrument appoint; and different days may be appointed for different purposes.
- (3) This section comes into force on the day on which this Act is passed.
- (4) This Act may be cited as the Parental Bereavement (Leave and Pay) Act 2018.

SCHEDULE

Section 1

PARENTAL BEREAVEMENT LEAVE AND PAY

PART 1

PARENTAL BEREAVEMENT LEAVE

- 1 The Employment Rights Act 1996 is amended as follows.
- 2 After section 80E insert –

“CHAPTER 4

PARENTAL BEREAVEMENT LEAVE

80EA Parental bereavement leave

- (1) The Secretary of State must make regulations entitling an employee who is a bereaved parent to be absent from work on leave under this section.
- (2) For the purposes of subsection (1) an employee is a “bereaved parent” if the employee satisfies conditions specified in the regulations as to relationship with a child who has died.
- (3) The conditions specified under subsection (2) may be framed, in whole or in part, by reference to the employee’s care of the child before the child’s death.
- (4) The regulations must include provision for determining –
 - (a) the extent of an employee’s entitlement to leave under this section in respect of a child;
 - (b) when leave under this section may be taken.
- (5) Provision under subsection (4)(a) must secure that where an employee is entitled to leave under this section in respect of a child the employee is entitled to at least two weeks’ leave.
- (6) Provision under subsection (4)(b) must secure that leave under this section must be taken before the end of a period of at least 56 days beginning with the date of the child’s death.
- (7) The regulations must secure that where a person is eligible under subsection (1) as the result of the death of more than one child, the person is entitled to leave in respect of each child.
- (8) The regulations may make provision about how leave under this section is to be taken.
- (9) In this section –

“child” means a person under the age of 18 (see also section 80EE for the application of this Chapter in relation to stillbirths);

“week” means any period of seven days.

80EB Rights during and after bereavement leave

- (1) Regulations under section 80EA must provide—
 - (a) that an employee who is absent on leave under that section is entitled, for such purposes and to such extent as the regulations may prescribe, to the benefit of the terms and conditions of employment which would have applied but for the absence,
 - (b) that an employee who is absent on leave under that section is bound, for such purposes and to such extent as the regulations may prescribe, by obligations arising under those terms and conditions (except in so far as they are inconsistent with subsection (1) of that section), and
 - (c) that an employee who is absent on leave under that section is entitled to return from leave to a job of a kind prescribed by regulations, subject to section 80EC(1).
- (2) The reference in subsection (1)(c) to absence on leave under section 80EA includes, where appropriate, a reference to a continuous period of absence attributable partly to leave under that section and partly to any one or more of the following—
 - (a) maternity leave,
 - (b) paternity leave,
 - (c) adoption leave,
 - (d) shared parental leave, and
 - (e) parental leave.
- (3) In subsection (1)(a), “terms and conditions of employment” —
 - (a) includes matters connected with an employee’s employment whether or not they arise under the contract of employment, but
 - (b) does not include terms and conditions about remuneration.
- (4) Regulations under section 80EA may specify matters which are, or are not, to be treated as remuneration for the purposes of this section.
- (5) Regulations under section 80EA may make provision, in relation to the right to return mentioned in subsection (1)(c), about —
 - (a) seniority, pension rights and similar rights;
 - (b) terms and conditions of employment on return.

80EC Special cases

- (1) Regulations under section 80EA may make provision about —
 - (a) redundancy, or
 - (b) dismissal (other than by reason of redundancy),during a period of leave under that section.
- (2) Provision by virtue of subsection (1) may include —

- (a) provision requiring an employer to offer alternative employment;
- (b) provision for the consequences of failure to comply with the regulations (which may include provision for a dismissal to be treated as unfair for the purposes of Part 10).

80ED Chapter 4: supplemental

Regulations under section 80EA may –

- (a) make provision about notices to be given, evidence to be produced and other procedures to be followed by employees and employers;
- (b) make provision requiring employers or employees to keep records;
- (c) make provision for the consequences of failure to give notices, to produce evidence, to keep records or to comply with other procedural requirements;
- (d) make provision for the consequences of failure to act in accordance with a notice given by virtue of paragraph (a);
- (e) make special provision for cases where an employee has a right which corresponds to a right under section 80EA and which arises under the person’s contract of employment or otherwise;
- (f) make provision modifying the effect of Chapter 2 of Part 14 (calculation of a week’s pay) in relation to an employee who is or has been absent from work on leave under section 80EA;
- (g) make provision applying, modifying or excluding an enactment, in such circumstances as may be specified and subject to any conditions which may be specified, in relation to a person entitled to take leave under section 80EA;
- (h) make different provision for different cases or circumstances;
- (i) make consequential provision.

80EE Application in relation to stillbirths

In this Chapter –

- (a) references to a child include a child stillborn after twenty-four weeks of pregnancy, and
- (b) references to the death of a child are to be read, in relation to a stillborn child, as references to the birth of the child.”

- 3 In section 236(3) (orders and regulations subject to affirmative procedure), after “80B” insert “, 80EA”.

PART 2

PARENTAL BEREAVEMENT PAY

- 4 The Social Security Contributions and Benefits Act 1992 is amended as follows.

5 After section 171ZZ5 insert –

“PART 12ZD

STATUTORY PARENTAL BEREAVEMENT PAY

171ZZ6 Entitlement

- (1) A person who satisfies the conditions in subsection (2) is entitled in accordance with the following provisions of this Part to payments to be known as “statutory parental bereavement pay”.
- (2) The conditions are –
 - (a) that the person is a bereaved parent,
 - (b) that the person has been in employed earner’s employment with an employer for a continuous period of at least 26 weeks ending with the relevant week,
 - (c) that at the end of the relevant week the person was entitled to be in that employment (but see subsection (7)),
 - (d) that the person’s normal weekly earnings for the period of 8 weeks ending with the relevant week are not less than the lower earnings limit in force under section 5(1)(a) at the end of the relevant week, and
 - (e) that the person has been in employed earner’s employment with the employer by reference to whom the condition in paragraph (b) is satisfied for a continuous period beginning with the end of the relevant week and ending with the day on which the child dies.
- (3) For the purposes of subsection (2) an employee is a “bereaved parent” if the employee satisfies prescribed conditions as to relationship with a child who has died.
- (4) The conditions prescribed under subsection (3) may be framed, in whole or in part, by reference to the employee’s care of the child before the child’s death.
- (5) In subsection (2) “relevant week” means the week immediately before the one in which the child dies.
- (6) Where a person satisfies the conditions in subsection (2) as a result of the death of more than one child, the person is entitled to statutory parental bereavement pay in respect of each child.
- (7) In relation to a bereaved parent whose child dies before the day on which section 63(3) of the Welfare Reform Act 2012 comes fully into force, subsection (2) above is to be read as if paragraph (c) were omitted.

171ZZ7 Entitlement: supplementary

- (1) A person is entitled to payments of statutory parental bereavement pay in respect of any period only if the person gives notice to whoever is liable to make the payments stating the week or weeks in respect of which they are to be made.
- (2) Regulations may provide for the time by which notice under subsection (1) must be given.

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- (3) The notice must be in writing if the person who is liable to pay the statutory parental bereavement pay so requests.
- (4) The Secretary of State may by regulations –
- (a) provide that section 171ZZ6(2)(b), (d) or (e) has effect subject to prescribed modifications in such cases as may be prescribed;
 - (b) provide for circumstances in which section 171ZZ6(2)(c) does not have effect;
 - (c) provide that subsection (1) of this section does not have effect, or has effect subject to prescribed modifications, in such cases as may be prescribed;
 - (d) impose requirements about evidence of entitlement;
 - (e) specify in what circumstances employment is to be treated as continuous for the purposes of section 171ZZ6;
 - (f) provide that a person is to be treated for the purposes of section 171ZZ6 as being employed for a continuous period of at least 26 weeks where –
 - (i) the person has been employed by the same employer for at least 26 weeks under two or more separate contracts of service, and
 - (ii) those contracts were not continuous;
 - (g) provide for amounts earned by a person under separate contracts of service with the same employer to be aggregated for the purposes of section 171ZZ6;
 - (h) provide that –
 - (i) the amount of a person’s earnings for any period, or
 - (ii) the amount of the person’s earnings to be treated as comprised in any payment made to the person or for the person’s benefit,
 is to be calculated or estimated for the purposes of section 171ZZ6 in such manner and on such basis as may be prescribed and that for that purpose payments of a particular class or description made or falling to be made to or by a person shall, to such extent as may be prescribed, be disregarded or, as the case may be, be deducted from the amount of the person’s earnings.

171ZZ8 Liability to make payments

- (1) The liability to make payments of statutory parental bereavement pay under section 171ZZ6 is a liability of any person of whom the person entitled to the payments has been an employee as mentioned in subsection (2)(b) and (e) of that section.
- (2) The Secretary of State must by regulations make provision as to a former employer’s liability to pay statutory parental bereavement pay to a former employee in any case where the employee’s contract of service with the employer has been brought to an end by the employer solely, or mainly, for the purpose of avoiding liability for statutory parental bereavement pay.
- (3) The Secretary of State may, with the concurrence of the Commissioners for Her Majesty’s Revenue and Customs, by regulations specify circumstances in which, notwithstanding this

section, liability to make payments of statutory parental bereavement pay is to be a liability of the Commissioners.

171ZZ9 Rate and period of pay

- (1) Statutory parental bereavement pay is payable at such fixed or earnings-related weekly rate as may be prescribed by regulations, which may prescribe different kinds of rate for different cases.
- (2) Statutory parental bereavement pay is payable in respect of—
 - (a) such week within the qualifying period, or
 - (b) such number of weeks, not exceeding the prescribed number of weeks, within the qualifying period,as the person entitled may choose in accordance with regulations.
- (3) Provision under subsection (2)(b) must secure that the prescribed number of weeks is not less than two.
- (4) Regulations under subsection (2)(b) may permit a person entitled to receive statutory parental bereavement pay to choose to receive such pay in respect of non-consecutive periods each of which is a week or a number of weeks.
- (5) For the purposes of subsection (2), the qualifying period is to be determined in accordance with regulations, which must secure that it is a period of at least 56 days beginning with the date of the child's death.
- (6) A person is not liable to pay statutory parental bereavement pay to another in respect of any statutory pay week during any part of which the other works under a contract of service with the person.
- (7) It is immaterial for the purposes of subsection (6) whether the work referred to in that subsection is work under a contract of service which existed immediately before the statutory pay week or a contract of service which did not so exist.
- (8) Except in such cases as may be prescribed, statutory parental bereavement pay is not payable to a person in respect of a statutory pay week during any part of which the person works for any employer who is not liable to pay the person statutory parental bereavement pay.
- (9) The Secretary of State may by regulations specify circumstances in which there is to be no liability to pay statutory parental bereavement pay in respect of a statutory pay week.
- (10) Where for any purpose of this Part or of regulations it is necessary to calculate the daily rate of statutory parental bereavement pay, the amount payable by way of statutory parental bereavement pay for any day is to be taken as one seventh of the weekly rate.
- (11) In this section—
 - “statutory pay week”, in relation to a person entitled to statutory parental bereavement pay, means a week chosen by the person as a week in respect of which statutory parental bereavement pay is to be payable;
 - “week” means any period of seven days.

171ZZ10 Restrictions on contracting out

- (1) An agreement is void to the extent that it purports –
 - (a) to exclude, limit or otherwise modify any provision of this Part, or
 - (b) to require a person to contribute (whether directly or indirectly) towards any costs incurred by that person's employer or former employer under this Part.
- (2) An agreement between an employer and an employee, authorising any deductions from statutory parental bereavement pay which the employer is liable to pay to the employee in respect of any period, is not void by virtue of subsection (1)(a) if the employer –
 - (a) is authorised by that or another agreement to make the same deductions from any contractual remuneration which the employer is liable to pay in respect of the same period, or
 - (b) would be so authorised if the employer were liable to pay contractual remuneration in respect of that period.

171ZZ11 Relationship with contractual remuneration

- (1) Subject to subsections (2) and (3), any entitlement to statutory parental bereavement pay does not affect any right of a person in relation to remuneration under any contract of service (“contractual remuneration”).
- (2) Subject to subsection (3) –
 - (a) any contractual remuneration paid to a person by an employer of that person in respect of any period is to go towards discharging any liability of that employer to pay statutory parental bereavement pay to that person in respect of that period; and
 - (b) any statutory parental bereavement pay paid by an employer to a person who is an employee of that employer in respect of any period is to go towards discharging any liability of that employer to pay contractual remuneration to that person in respect of that period.
- (3) Regulations may make provision as to payments which are, and those which are not, to be treated as contractual remuneration for the purposes of subsections (1) and (2).

171ZZ12 Crown employment

The provisions of this Part apply in relation to persons employed by or under the Crown as they apply in relation to persons employed otherwise than by or under the Crown.

171ZZ13 Special classes of person

- (1) The Secretary of State may with the concurrence of the Treasury make regulations modifying any provision of this Part in such manner as the Secretary of State thinks proper in its application to any person who is, has been or is to be –
 - (a) employed on board any ship, vessel, hovercraft or aircraft;
 - (b) outside Great Britain at any prescribed time or in any prescribed circumstances; or

- (c) in prescribed employment in connection with continental shelf operations, as defined in section 120(2).
- (2) Regulations under subsection (1) may, in particular, provide –
 - (a) for any provision of this Part to apply to any such person, notwithstanding that it would not otherwise apply;
 - (b) for any such provision not to apply to any such person, notwithstanding that it would otherwise apply;
 - (c) for excepting any such person from the application of any such provision where the person neither is domiciled nor has a place of residence in any part of Great Britain;
 - (d) for the taking of evidence, for the purposes of the determination of any question arising under any such provision, in a country or territory outside Great Britain, by a British consular official or such other person as may be determined in accordance with the regulations.

171ZZ14 Supplementary

- (1) In this Part –
 - “child” means a person under the age of 18 (see also section 171ZZ15 for the application of this Part in relation to stillbirths);
 - “employer”, in relation to a person who is an employee, means a person who –
 - (a) under section 6 is liable to pay secondary Class 1 contributions in relation to any of the earnings of the person who is an employee, or
 - (b) would be liable to pay such contributions but for –
 - (i) the condition in section 6(1)(b), or
 - (ii) the employee being under the age of 16;
 - “modifications” includes additions, omissions and amendments, and related expressions are to be read accordingly;
 - “prescribed” means prescribed by regulations.
- (2) In this Part, “employee” means a person who is gainfully employed in Great Britain either under a contract of service or in an office (including elective office) with earnings (within the meaning of Parts 1 to 5).
- (3) Regulations may provide –
 - (a) for cases where a person who falls within the definition in subsection (2) is not to be treated as an employee for the purposes of this Part, and
 - (b) for cases where a person who would not otherwise be an employee for the purposes of this Part is to be treated as an employee for those purposes.
- (4) Without prejudice to any other power to make regulations under this Part, regulations may specify cases in which, for the purposes of this Part or of such provisions of this Part as may be prescribed –
 - (a) two or more employers are to be treated as one;

- (b) two or more contracts of service in respect of which the same person is an employee are to be treated as one.
- (5) In this Part, except section 171ZZ9, “week” means a period of 7 days beginning with Sunday or such other period as may be prescribed in relation to any particular case or class of cases.
- (6) For the purposes of this Part, a person’s normal weekly earnings are, subject to subsection (8), to be taken to be the average weekly earnings which in the relevant period have been paid to the person or paid for the person’s benefit under the contract of service with the employer in question.
- (7) For the purposes of subsection (6), “earnings” and “relevant period” have the meanings given to them by regulations.
- (8) In such cases as may be prescribed, a person’s normal weekly earnings are to be calculated in accordance with regulations.
- (9) Where in consequence of the establishment of one or more National Health Service trusts under the National Health Service (Wales) Act 2006, a person’s contract of employment is treated by a scheme under that Act as divided so as to constitute two or more contracts, regulations may make provision enabling the person to elect for all of those contracts to be treated as one contract for the purposes of this Part or such provisions of this Part as may be prescribed.
- (10) Regulations under subsection (9) may prescribe—
- (a) the conditions that must be satisfied if a person is to be entitled to make such an election;
 - (b) the manner in which, and the time within which, such an election is to be made;
 - (c) the persons to whom, and the manner in which, notice of such an election is to be given;
 - (d) the information which a person who makes such an election is to provide, and the persons to whom, and the time within which, the person is to provide it;
 - (e) the time for which such an election is to have effect;
 - (f) which one of the person’s employers under two or more contracts is to be regarded for the purposes of statutory parental bereavement pay as the person’s employer under the contract.
- (11) The powers under subsections (9) and (10) are without prejudice to any other power to make regulations under this Part.
- (12) Regulations under any of subsections (4) to (10) must be made with the concurrence of the Commissioners for Her Majesty’s Revenue and Customs.

171ZZ15 Application in relation to stillbirths

In this Part—

- (a) references to a child include a child stillborn after twenty-four weeks of pregnancy, and
- (b) references to the death of a child are to be read, in relation to a stillborn child, as references to the birth of the child.”

- 6 In section 176(1) of that Act (instruments subject to affirmative procedure), in paragraph (a), at the appropriate place insert –
“any of sections 171ZZ6 to 171ZZ9;”.

PART 3

FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

Social Security Act 1989

- 7 In Schedule 5 to the Social Security Act 1989 (employment-related schemes for pensions or other benefits to comply with the principle of equal treatment), after paragraph 5C insert –

“Unfair parental bereavement leave provisions

- 5D (1) Where an employment-related benefit scheme includes any unfair parental bereavement leave provisions (irrespective of any differences on the basis of sex in the treatment accorded to members under those provisions), then –

- (a) the scheme is to be regarded to that extent as not complying with the principle of equal treatment; and
- (b) subject to sub-paragraph (3), this Schedule is to apply accordingly.

- (2) In this paragraph “unfair parental bereavement leave provisions”, in relation to an employment-related benefit scheme, means any provision –

- (a) which relates to continuing membership of, or the accrual of rights under, the scheme during any period of paid parental bereavement leave in the case of any member who is (or who, immediately before the commencement of such a period, was) an employed earner and which treats such a member otherwise than in accordance with the normal employment requirement; or
- (b) which requires the amount of any benefit payable under the scheme to or in respect of any such member, to the extent that it falls to be determined by reference to earnings during a period which included a period of paid parental bereavement leave, to be determined otherwise than in accordance with the normal employment requirement.

- (3) In the case of any unfair parental bereavement leave provision –

- (a) the more favourable treatment required by paragraph 3(1) is treatment no less favourable than would be accorded to the member in accordance with the normal employment requirement; and
- (b) paragraph 3(2) does not authorise the making of any such election as is there mentioned;

but, in respect of any period of paid parental bereavement leave, a member is only required to pay contributions on the amount of contractual remuneration or statutory parental bereavement pay actually paid to or for the member in respect of that period.

- (4) In this paragraph –

“the normal employment requirement” is the requirement that any period of paid parental bereavement leave is to be treated as if it were a period throughout which the member in question works normally and receives the remuneration likely to be paid for doing so;

“period of paid parental bereavement leave”, in the case of a member, means any period –

- (a) throughout which a member who is a bereaved parent (within the meaning given by section 171ZZ6(3) of the Social Security Contributions and Benefits Act 1992) is absent from work due to the death of a child, otherwise than by virtue of a period of leave mentioned in sub-paragraph (5); and
- (b) for which the employer (or if the member is no longer in that person’s employment, his former employer) pays the member any contractual remuneration or statutory parental bereavement pay.

(5) The periods of leave referred to in paragraph (a) of the definition of “period of paid parental bereavement leave” are –

- (a) a period of paid paternity leave (within the meaning of paragraph 5A),
- (b) a period of maternity leave (within the meaning of the Equality Act 2010),
- (c) a period of paid adoption leave (within the meaning of paragraph 5B), or
- (d) a period of shared parental leave (within the meaning of paragraph 5C).”

Finance Act 1989

- 8 (1) Section 182 of the Finance Act 1989 (offences relating to disclosure of information relating to social security functions etc) is amended as follows.
- (2) In subsections (1)(c), (2A)(a), (4)(c)(iii) and (5)(b), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- (3) In subsection (11A) –
 - (a) for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;
 - (b) for “or Part 12ZC” substitute “, Part 12ZC or Part 12ZD”.

Social Security Contributions and Benefits Act 1992

- 9 The Social Security Contributions and Benefits Act 1992 is amended as follows.
- 10 In section 1 (outline of contributory system), in subsection (5), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- 11 In section 4 (payments treated as remuneration and earnings), in subsection (1)(a) –
 - (a) omit “or” at the end of sub-paragraph (v);

- (b) at the end of sub-paragraph (vi) (but before the “and”) insert “or
(vii) statutory parental bereavement pay;”.
- 12 In section 4AA (limited liability partnerships), in subsection (2), for “or 171ZS” substitute “, 171ZS or 171ZZ14”.
- 13 In section 4C (power to make provision in consequence of provision made by or by virtue of section 4B etc), in subsection (11), in paragraph (a) of the definition of “statutory payment”, for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

Social Security Administration Act 1992

- 14 The Social Security Administration Act 1992 is amended as follows.
- 15 In section 5 (regulations about claims for and payments of benefits), in subsection (5), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- 16 In section 122AA (disclosure of contributions information etc by HMRC), in subsection (1), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 17 In section 150 (annual up-rating of benefits), in subsection (1)(j), for “or 171ZY(1)” substitute “, 171ZY(1) or 171ZZ9(1)”.
- 18 In section 163 (general financial arrangements), in subsection (1)(d), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 19 (1) Section 165 (adjustments between the National Insurance Fund and the Consolidated Fund) is amended as follows.
- (2) In subsection (1)(b) –
- (a) omit “and” at the end of sub-paragraph (v);
- (b) at the end of sub-paragraph (vi) insert “, and
(vii) statutory parental bereavement pay.”
- (3) In subsection (5B)(a), for “or statutory adoption pay” substitute “, statutory adoption pay or statutory parental bereavement pay”.

Employment Rights Act 1996

- 20 The Employment Rights Act 1996 is amended as follows.
- 21 In section 27 (meaning of “wages”), in subsection (1), after paragraph (cc) insert –
- “(cd) statutory parental bereavement pay under Part 12ZD of that Act,”.
- 22 In section 47C (leave for family and domestic reasons), in subsection (2), after paragraph (ca) (but before the “or”), insert –
- “(cb) parental bereavement leave,”.
- 23 In section 75I (rights during and after shared parental leave), in subsection (3) –
- (a) at the end of paragraph (d) omit “and”;

- (b) at the end of paragraph (e) insert “, and
 (f) parental bereavement leave.”
- 24 (1) Section 80C (rights during and after paternity leave) is amended as follows.
- (2) In subsection (2), after paragraph (ba) (but before the “and”) insert –
 “(bb) parental bereavement leave,”.
- (3) In subsection (4), after paragraph (ba) insert –
 “(bb) parental bereavement leave,”.
- 25 (1) Section 88 (liability of employer to pay employee during period of notice: employments with normal working hours) is amended as follows.
- (2) In subsection (1)(c), after “shared parental leave,” insert “parental bereavement leave,”.
- (3) In subsection (2), after “statutory shared parental pay,” insert “parental bereavement pay, statutory parental bereavement pay,”.
- 26 (1) Section 89 (effect of notice of termination: employments without normal working hours) is amended as follows.
- (2) In subsection (3)(b), after “shared parental leave,” insert “parental bereavement leave,”.
- (3) In subsection (4), after “statutory shared parental pay,” insert “parental bereavement pay, statutory parental bereavement pay,”.
- 27 In section 99 (leave for family reasons), in subsection (3), after paragraph (ca) (but before the “or”), insert –
 “(cb) parental bereavement leave,”.
- 28 In section 235 (definitions), in subsection (1) –
- (a) at the appropriate place insert –
 ““parental bereavement leave” means leave under section 80EA;”;
- (b) in the definition of “week”, in paragraph (b), after “80B” insert “, 80EA”.

Social Security Contributions (Transfer of Functions, etc.) Act 1999

- 29 The Social Security Contributions (Transfer of Functions, etc.) Act 1999 is amended as follows.
- 30 (1) Section 8 (decisions by officers of Revenue and Customs) is amended as follows.
- (2) In subsection (1) –
- (a) in paragraph (f), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;
- (b) in paragraph (g), for “12ZC” substitute “12ZD”;
- (c) in paragraph (g), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”;
- (d) in paragraph (ga), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

- (3) In subsection (3)(b), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 31 In section 11 (appeals against decisions of officers of Revenue and Customs), in subsection (2)(a), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 32 In section 14 (matters arising as respects decisions), in subsections (1)(a)(i) and (3), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

Finance Act 1999

- 33 (1) Sections 132 and 133 of the Finance Act 1999 have effect as if statutory parental bereavement pay were a matter which is under the care and management of the Commissioners for Revenue and Customs.
- (2) In this paragraph “statutory parental bereavement pay” includes statutory pay under Northern Ireland legislation corresponding to the provisions of Part 12ZD of the Social Security Contributions and Benefits Act 1992.

Finance Act 2000

- 34 In Schedule 15 to the Finance Act 2000 (the corporate venturing scheme), in paragraph 22A(4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

Employment Act 2002

- 35 The Employment Act 2002 is amended as follows.
- 36 (1) Section 7 (funding of employers’ liabilities as regards certain statutory pay) is amended as follows.
- (2) In subsection (1), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- (3) In subsection (2)(a) and (b), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- (4) In subsection (3) –
- (a) for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;
 - (b) omit “or” at the end of paragraph (b);
 - (c) at the end of paragraph (c) insert “, or
 - (d) the period for which the payment of statutory parental bereavement pay is made,”.
- 37 In section 8 (regulations about payment), in subsections (1) and (2)(a), (b) and (d), for “and statutory shared parental pay” substitute “, statutory shared parental pay and statutory parental bereavement pay”.
- 38 In section 10 (powers to require information), in subsections (1) and (2)(a), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.

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- 39 In section 11 (penalties for failure to comply), in subsection (6), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 40 In section 12 (penalties for fraud or negligence), in subsections (1)(a) and (b), (3) and (5), after “statutory paternity pay” insert “or statutory parental bereavement pay”.
- 41 In section 13 (supply of information held by Her Majesty’s Revenue and Customs), in subsection (1), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 42 In section 14 (supply of information held by the Secretary of State), in subsections (1) and (2), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- 43 In section 15 (use of information by Her Majesty’s Revenue and Customs), in subsection (2) –
- (a) omit “and” at the end of paragraph (ba);
 - (b) after paragraph (ba) insert –
 - “(bb) their functions in relation to statutory parental bereavement pay; and”.
- 44 In section 55 (short title etc), in subsection (8) –
- (a) for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”;
 - (b) for “or Part 12ZC” substitute “, Part 12ZC or Part 12ZD”.

Proceeds of Crime Act 2002

- 45 (1) Section 323 of the Proceeds of Crime Act 2002 (Revenue functions) is amended as follows.
- (2) In subsection (1), after paragraph (ha) insert –
 - “(hb) statutory parental bereavement pay;”.
 - (3) In subsection (4), after paragraph (ea) insert –
 - “(eb) “statutory parental bereavement pay” must be construed in accordance with section 171ZZ6 of that Act;”.
 - (4) In subsection (5), after paragraph (ea) insert –
 - “(eb) “statutory parental bereavement pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZD of that Act;”.

Income Tax (Earnings and Pensions) Act 2003

- 46 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.
- 47 (1) Section 660 (taxable benefits: UK benefits - Table A) is amended as follows.
- (2) In subsection (1), in Table A, after the entry relating to statutory shared

parental pay insert –

“Statutory parental bereavement pay	SSCBA 1992	Section 171ZZ6
	Any provision made for Northern Ireland which corresponds to section 171ZZ6 of SSCBA 1992”.	

(3) In subsection (2), after the entry relating to statutory shared parental pay insert –

“statutory parental bereavement pay;”.

48 (1) Schedule 5 (enterprise management incentives) is amended as follows.

(2) In paragraph 12A(4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

(3) In paragraph 26(3), after “shared parental leave” insert “, parental bereavement leave”.

Commissioners for Revenue and Customs Act 2005

49 In Schedule 1 to the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters where functions vest in officers of Revenue and Customs), after paragraph 26B insert –

“26C Statutory parental bereavement pay.”

Income Tax Act 2007

50 The Income Tax Act 2007 is amended as follows.

51 In section 186A (enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

52 In section 257DJ (seed enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

53 In section 257MH (tax relief for social investments: the number of employees requirement), in subsection (4)(b)(i), for “or paternity” substitute “, paternity or parental bereavement”.

54 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

Pensions Act 2008

55 In section 13 of the Pensions Act 2008 (qualifying earnings), in subsection (3), after paragraph (ea) insert –

“(eb) statutory parental bereavement pay under Part 12ZD of that Act;”.

Finance Act 2013

- 56 In Schedule 45 to the Finance Act 2013 (statutory residence test), in paragraph 145, in the definition of “parenting leave”, for “or parental leave” substitute “, parental leave or parental bereavement leave”.