

## Statutory Paternity Pay record sheet

This form is for you, the employer, to use to record details of your employee's Statutory Paternity Pay (SPP). You must keep these details, but you may keep more if you wish.

You do not have to use this form, but you may find it helpful. However, you must keep SPP records for at least 3 years after the end of the tax year to which they relate.

### 2 What to do now

Please

- read the guidance notes at Part 4, and
- fill in Parts 5 and 6, making any additional notes in Part 7, if appropriate.

### 3 Further information

For further information on how and when you must pay SPP and what records you must keep, see Employer Helpbooks *Pay and time off work for parents, E15*, or *Pay and time off work for adoptive parents, E16*. There is also an interactive SPP learning program on your Employer CD-ROM. The program will take you step-by-step through the process of calculating and paying SPP.

You can get more copies of this form and the above Helpbooks from either

- our website - go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers) or
- call the Employer Orderline on **0845 7 646 646**.

If you need help with this form or with the SPP scheme, please get in touch with your HM Revenue & Customs office. Alternatively, you can contact the Employer Helpline on **0845 7 143 143**, or arrange a one-to-one visit with our Business Support Team. You can contact them online at [www.hmrc.gov.uk/bst/index.htm](http://www.hmrc.gov.uk/bst/index.htm) or by phoning your HM Revenue & Customs office.

### 4 How to use this Statutory Paternity Pay record sheet

This record sheet is in two parts. Use

- Part 5 *Record of notification of paternity absence* when your employee tells you the date they want to start their paternity absence on *Becoming a parent, form SC3*, or *Becoming an adoptive parent, form SC4*. *SPP and paternity leave when adopting from abroad, form SC5*.
- Part 6 *Record of SPP pay period* when their pay period is about to start. You must keep a record of this period even if your employee cannot get SPP in one or both of the weeks or does not come back to work afterwards.



## 5 Record of notification of paternity absence

### Employee's details

Surname

Other names

National Insurance number

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Clock or payroll number

Tax year(s)

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 / 

Please ✓ the appropriate box(es) and fill in the necessary details.

1. What date was the baby actually born?

 / 

2. What date did the child start living with the adopter?

 / 

3. What date did your employee start their paternity absence?

*Fill in this date if it is different from the date your employee told you they planned to start.*

 / 

4. Is your employee entitled to SPP?

*If they are not, remember to show why in the 'Notes' column when filling in Part 6.*

No  Yes  from what date?

 / 

5. Did you give your employee *Why I cannot pay you SPP*, form SPP1 to tell them why they are not entitled to SPP?

*You can get this form from the Employer CD-ROM, from the Employer Orderline, call 0845 7 646 646, or go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers) You may find it useful to keep a copy of this form if your employee disagrees with your decision.*

No  Yes

## 6 Record of SPP pay period

SPP weeks can start and end on any day of the week.		Show number of the tax week the end of the SPP week is in.	✓ one box for each week. W = Worked P = Paid E = Excluded S = Sick	Show how much SPP paid in each week.	Note here any reasons why your employee cannot get SPP. <i>Continue in the 'additional notes' box below if necessary.</i>
Start date of SPP week	End date of SPP week	Week No	W P E S	Amount of SPP paid	Notes
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£ <input type="text"/> - <input type="text"/>	<input type="text"/>
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£ <input type="text"/> - <input type="text"/>	<input type="text"/>

## 7 Please use this space to record any additional notes you may want to keep