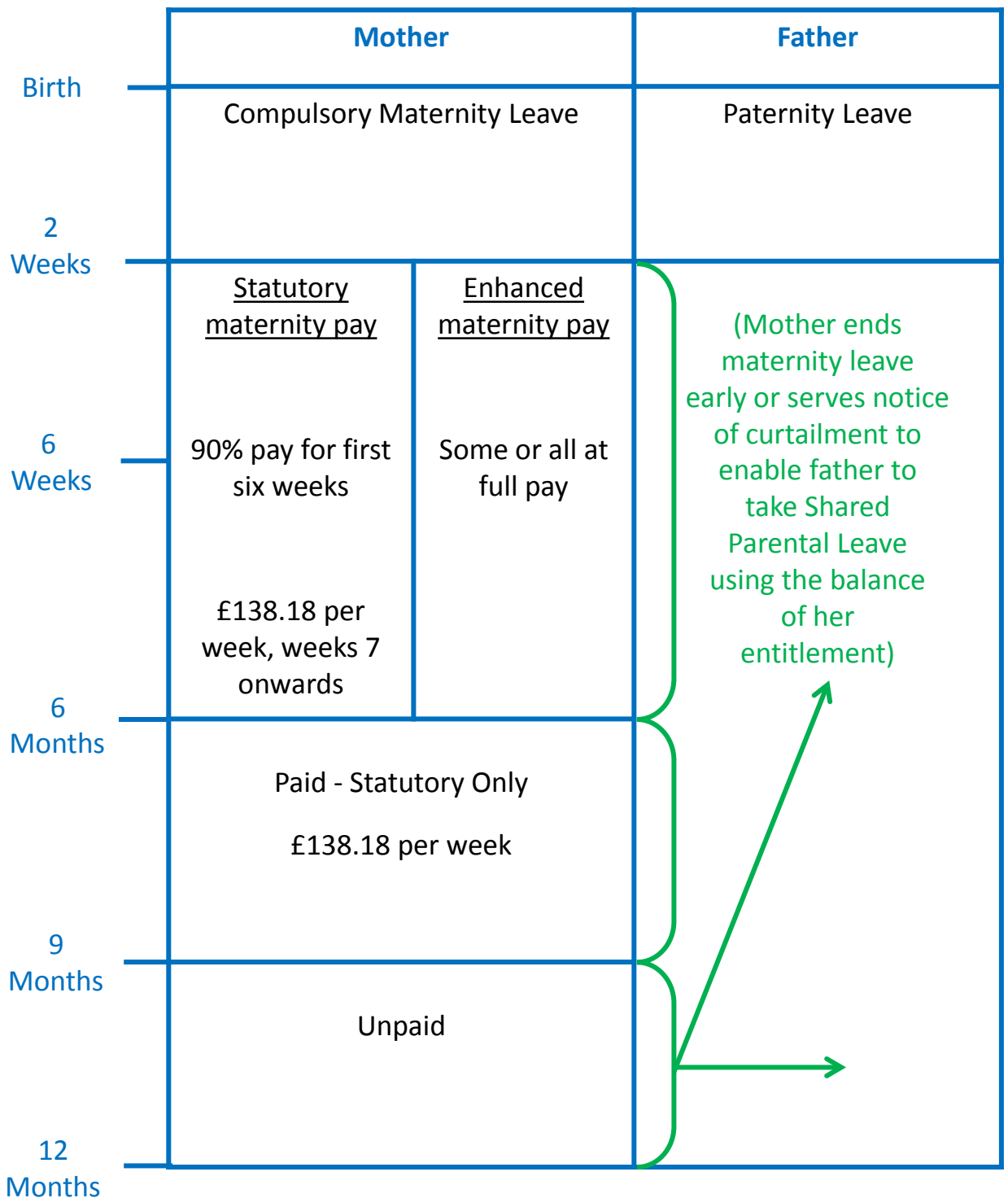


Shared Parental Leave: Calculating Entitlement



This diagram aims to aid employers in calculating entitlement to SPL. The total amount of SPL that can be taken by either or both parents is calculated by deducting the length of maternity leave that has been or will be taken from a total of 52 weeks. This is considered further in our article on [the basic principles of SPL](#).

The diagram may also help employers decide what rate of pay they wish to set for SPL. Statutory SPL pay will generally be paid at the rate of any unused Statutory Maternity Pay entitlement. Note however that, unlike Statutory Maternity Pay, there is no requirement to pay the first six weeks of SPL at 90% of salary.