

Statutory Maternity Pay Guide

Eligible employees can take up to 52 weeks' maternity leave. Usually, the earliest they can start their leave is 11 weeks before the expected week of childbirth. Leave will also start:

- the day after the birth if the baby is early
- automatically if they are off work for a pregnancy-related illness in the 4 weeks before the week (Sunday to Saturday) that the baby is due

Statutory Maternity Pay (SMP)

SMP is paid for up to 39 weeks, as follows:

- the first 6 weeks: 90% of their average weekly earnings (AWE) before tax
- the remaining 33 weeks: £151.97 or 90% of their AWE (whichever is lower)

SMP is paid in the same way as their wages (for example monthly or weekly). Tax and National Insurance will be deducted.

In order to qualify, they must:

- be employed in the 'qualifying week' – the 15th week before the expected week of childbirth
- provide the correct notice
- provide proof of pregnancy (MATB1 certificate or a letter from their doctor or midwife)
- have been continuously employed by you for at least 26 weeks up to any day in the qualifying week
- earn at least £120 a week (gross) in an 8-week 'relevant period'

If they do not qualify, they may qualify for Maternity Allowance instead. You will need to give the employee the SMP1 form within 7 days of your decision.

You can offer more than the statutory amounts if you have a company maternity scheme.

What you can reclaim

As an employer, you can usually reclaim 92% of employees' Statutory Maternity (SMP). You may be able to reclaim 103% if your business qualifies for Small Employers' Relief. You get this if you paid £45,000 or less in Class 1 National Insurance in the last tax year. This will be done automatically through our payroll software.

Keeping in Touch Days (KIT Days)

Your employee is allowed to work for up to ten days during their maternity leave without it affecting their maternity pay. These are called 'Keeping in Touch Days'. You must agree with the employee whether 'Keeping in Touch Days' will be worked, how many they will work, when they will work them and how much they will be paid for them. You are under no obligation to offer them, nor is the employee under any obligation to work them.

Employment rights when on leave

An employee's employment rights (like the right to pay, holidays and returning to a job) are protected during maternity leave. You still have to pay SMP even if you stop trading.

If you need further information or have any specific questions, please contact Sara Lucioni:
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