

Information for Employers - Statutory Maternity Pay (SMP)

SMP eligibility

Employees are eligible for SMP if they:

- Have been continuously employed by you for at least 26 weeks up to any day in the qualifying week – the qualifying week is the 15th week before the expected date of childbirth
- Earn at least £123 week (gross) in the 8 weeks (if paid weekly) or two months (if paid monthly) up to the last payday before the qualifying week
- Provided you with the correct notice as well as proof of pregnancy.

There is a Government Calculator you can use to check entitlement:

<https://www.gov.uk/maternity-paternity-calculator>

Recovering the cost of SMP

You can reclaim most of the SMP you pay (usually 92% - up to 103%) from HMRC.

You can apply for an advance if you cannot afford payments.

<https://www.gov.uk/recover-statutory-payments>

If an employee is not eligible for SMP

If an employee is not eligible for SMP, you **must** give the employee form SMP1 explaining why they cannot get SMP. Employees may be eligible for Maternity Allowance or New Style ESA instead.

Form SMP1 can be found here: <https://www.gov.uk/government/publications/statutory-maternity-pay-employee-not-entitled-form-for-employers>

If your employee leaves or does not return after Maternity Leave.

Once an employee has qualified for SMP, it is still payable for the full 39 weeks even if the employee is no longer employed by you.

If an employee does not return to work after maternity leave, they do not have to repay SMP.

Help for Employers

Employers can call the HMRC employers helpline for advice on paying and reclaiming SMP on **0300 200 3200**.

A detailed guide for employers is available here: <https://www.gov.uk/employers-maternity-pay-leave>