

Checklist and worksheet

This form is a checklist and worksheet to guide you through the steps you must take to pay, record and get back Statutory Maternity Pay (SMP).

What to do

Use the checklist as a worksheet by filling in the answer spaces as you go.

You will also need:

- form SMP2 or your own SMP record form
- SSP/SMP Tables, CA35/36
- Employer's Quick Guide to Pay As You Earn and National Insurance contributions, CWG1
- SMP Manual, CA29

Employee's full name

Letters

Numbers

Letter

Employee's National Insurance Number

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Evidence of pregnancy

- 1 You must have medical evidence of the date your employee's baby is due. This will normally be a maternity certificate, form MATB1. This certificate is issued to your employee by her doctor or midwife not earlier than 14 weeks before the baby is due. You must not pay SMP until you get medical evidence. See paragraph 16 of CA29.

Can I pay Statutory Maternity Pay ?

- 2 To work out the Expected Week of Confinement (EWC) find out the:
 - date your employee's baby is due by checking her form MATB1 **and**
 - week the baby is due from column 1 on the SMP tables, CA35/36

When does the EWC start?

Day Month Year

/	/	
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- 3 To find out the Qualifying Week (QW):
 - count back 15 weeks from the beginning of the EWC **or**
 - look up the date in column 2 on the SMP tables, CA35/36

When does the QW start?

Day Month Year

/	/	
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- 4 Check she will be employed by you in the QW. Please note, she still counts as 'employed by you' if she had her baby prematurely before the QW, but would have still been 'employed by you' if she hadn't.

Is she/can she be treated as employed in the QW?

Yes

No

Go to step 5
You **cannot** pay SMP. Give her form SMP1 and note this on your own SMP record.

Can I pay Statutory Maternity Pay? (continued)

- 5** Check that you have employed her continuously for at least 26 weeks up to and including the QW. This is called the 26 week employment rule. Column 3 of the SMP tables, CA35/36 shows the Saturday date for the last week in which she can start work for you and still complete 26 weeks of employment.
- 6** Work out your employee's average weekly earnings. You usually use the 8 weeks ending with the last pay day before the end of the QW, see paragraphs 40-47 of CA29. If she had her baby in the QW or earlier, take the 8 weeks ending with the payday before she had her baby. SMP is payable to employees whose average weekly earnings are at or above the lower earnings limit for National Insurance contributions. You can find the lower earnings limit for each year in the CA38(CF391). You may wish to use the space below to record your calculation of her average weekly earnings.

Does she satisfy the 26 week employment rule?

Yes

Go to step 6

No

You **cannot** pay SMP. Give her form SMP1 and note this on your own SMP record.

What are her average weekly earnings?

£

Are her average weekly earnings less than the lower earnings limit for National Insurance contributions?

Yes

You **cannot** pay SMP. Give her form SMP1 and note this on your own SMP record.

No

Go to step 7

When do I start to pay?

- 7** Find out the date your employee wants to start her maternity absence. She must give you reasonable notice of her maternity absence. See paragraphs 14 and 15 of CA29.

When does she want the maternity absence to start?

Day Month Year

When do you expect the MPP to start?

Day	Month	Year
/	/	/

Go to step 9

8 The overall time you could pay your employee SMP is called the Maternity Pay Period (MPP). It usually starts on the Sunday after the day she has last worked and can last up to 18 weeks. The earliest an MPP can start is 11 weeks before the EWC. However, if she has the baby early, the MPP starts on the Sunday after the baby's date of birth. The latest the MPP can start is the Sunday following the baby's date of birth. If your employee is absent with a pregnancy related illness, see paragraph 30 and 31 of CA29.

How much do I pay?

9 There are 2 rates of SMP. You will pay SMP at the higher rate for the first 6 weeks of payment. The higher rate is 9/10ths of her average weekly earnings as shown at step 6 above. If the lower rate of SMP exceeds 9/10ths of her average weekly earnings, the lower rate of SMP is payable throughout the 18 weeks.

The lower rate is a set amount fixed by the Government. The SMP tables, CA35/36 shows the rate.

Do not pay SMP for a week, or part week, starting on a Sunday, your employee does any work for you. Any SMP lost in this way is always at the lower rate first. If your employee does work in any week the MPP cannot be extended. SMP will be payable for any weeks remaining in the MPP during which your employee has not worked for you. See paragraph 65 of CA29 if your employee works for someone else.

What amount will you start to pay?

£

Go to step 10

What happens now?

- 10** Keep this form until your employee is due to stop work. Before SMP is paid, check there is no reason to stop you from paying SMP, ie if your employee:
- did not give you reasonable notice of her maternity absence
 - did not give you medical evidence of her EWC at all or in time
 - was abroad outside the European Economic Area at some time in the first week of the MPP (**this restriction no longer applies to women with EWCs of 18 August 1996 or later**)
 - was in legal custody at some time in the first week of the MPP

Do any of these apply?

Yes

You **cannot** pay SMP. Give her form SMP1 and note this on your own SMP record.

No

SMP is payable. Go to step 11

What records must I keep?

11 You must keep at least these records for any employees who have a MPP:

- the dates your employee told you she wanted as maternity absence
- the date of each week of the MPP
- any weeks that you paid her SMP during the MPP
- the rate of SMP you paid her
- any weeks that you did not pay her SMP and the reason why
- the medical evidence or a copy of it

You must keep these records for 3 years after the end of the tax year to which they relate.

Can I claim the SMP back afterwards?

12 Details of how to recover the SMP you have paid can be found in the Employer's Quick Guide to Pay As You Earn and National Insurance contributions, CWG1.