



Inland
Revenue

Statutory Sick Pay and Statutory Maternity Pay Tables

Use from
6 April 2000 to
5 April 2001

	Page
General information about Statutory Sick Pay and Statutory Maternity Pay	
About this leaflet	1
When to start and stop using the tables	1
Statutory Sick Pay and Statutory Maternity Pay information	1
Employer's Helpline	1
Rates of Statutory Sick Pay and Statutory Maternity Pay	2
Recovering Statutory Sick Pay and Statutory Maternity Pay in 2000/2001	2
Effect of Contracted-out Rebate on Recovering Statutory Sick Pay and Statutory Maternity Pay	2
More information	3
Things to tell us about	3
Customer Service and Education	3
Statutory Sick Pay daily rates table	
How to use the Statutory Sick Pay daily rates table	4
Statutory Sick Pay daily rates table	4
How to work out Statutory Sick Pay using form SSP33	
An example	5
Tables for linking PIWs for Statutory Sick Pay	
How to use the tables to see if PIWs link	7
Statutory Maternity Pay tables	
Explanation of Statutory Maternity Pay tables	12
How to work out Statutory Maternity Pay using form SMP3	
An example	15
Recovering Statutory Sick Pay and Statutory Maternity Pay	
Percentage Threshold Scheme - Statutory Sick Pay recovery	17
Small Employers' Relief Scheme for Statutory Maternity Pay	18

Changes for the 2000/2001 tax year

At the time this leaflet was printed, the changes in the rates of Statutory Sick Pay and Statutory Maternity Pay and percentages for recovery under the Percentage Threshold Scheme, recovery of Statutory Maternity Pay under the Small Employers' Relief Scheme, and the Gross NIC level to qualify for Small Employers' Relief, for the 2000/2001 year were still subject to Parliamentary approval. Should approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2000.

General information about Statutory Sick Pay and Statutory Maternity Pay

About this leaflet

This leaflet tells you:

- the weekly rate of Statutory Sick Pay which applies from 6 April 2000 **and**
- the new lower rate of Statutory Maternity Pay which applies from week commencing 2 April 2000
- about recovering SSP under the Percentage Threshold Scheme
- about recovering SMP under the Small Employers' Relief Scheme.

It contains tables to help you work out:

- the daily rate of Statutory Sick Pay
- whether different spells of sickness link to form the same Period of Incapacity for Work (PIW) **and**
- the important dates in deciding if Statutory Maternity Pay is payable.

It also contains an example of how to work out:

- Statutory Sick Pay using form SSP33 **and**
- Statutory Maternity Pay using form SMP3.

You can get more copies of this leaflet from your nearest Inland Revenue (NI Contributions) office.

When to start and stop using the tables

Use these tables from 6 April 2000.

Do not use these tables after 5 April 2001.

For Statutory Sick Pay - use the new daily/weekly rate of payment when paying Statutory Sick Pay due for all Qualifying Days falling on or after 6 April 2000, until 5 April 2001.

For Statutory Maternity Pay - use the new weekly rate of payment when paying Statutory Maternity Pay from week ending Saturday 8 April 2000. Do not use it after paying Statutory Maternity Pay for week ending Saturday 31 March 2001.

Statutory Sick Pay and Statutory Maternity Pay information

New



Average Weekly Earnings - New Employees

There is new guidance for employers who have a new employee who has not yet received 8 weeks earnings before they are sick. Previous advice was to divide their earnings by the number of weeks in the relevant period. However, this does not always give a true and fair average.

New advice is that the earnings should be divided by the number of weeks covered by the payments, see the *Statutory Sick Pay Manual for employers*, CA30, for an example of the new calculation.

Employer's Helpline

For the price of a local call, you can now telephone one number to obtain expert guidance on all aspects of National Insurance including Statutory Sick Pay and Statutory Maternity Pay, general PAYE inclusive of P11D, Tax Credits, Student Loan repayments and basic VAT registration.

Call now on 0845 7 143 143

The service is available for PAYE, P11D, TAX CREDITS AND STUDENT LOAN REPAYMENTS ENQUIRIES:

Monday to Friday from 8.00 to 20.00
Saturdays, Sundays and Bank Holidays from 8.00 to 17.00
(Except Christmas Day, Boxing Day and New Years Day)

Service is available for National Insurance, Statutory Sick Pay and Statutory Maternity Pay enquiries from **Monday to Friday from 8.30 to 17.00**

Customers with hearing and/or speech difficulties, who have a textphone, can call on 0845 7 419 402 - Monday to Friday from 8.30 to 17.00

Random calls are listened to/recorded for training purposes and maintaining standards. These tapes are erased after use. If you do not want to have your call recorded, please tell the operator. These procedures comply with OFTEL regulations.

Change in NIC and Earnings Thresholds for NICs - New No Change for SSP/SMP ◀

From April 2000, NIC liability will arise at the Employers Earnings Threshold for employers, and at the Employees Earnings Threshold for employees, see CWG1 for more information.

However, employees will continue to be entitled to SSP/SMP if their average weekly earnings reach the lower earnings limit, i.e. £67.00 for 2000/01 year.

There is not, nor has there ever been, a requirement for any NICs to have actually been paid before a person is entitled to receive SSP or SMP. An employee whose average weekly earnings are £67.00, or more, will qualify for SSP or SMP whether or not they have paid any NICs.

Because of this it is important to record all earnings paid to employees on form P11, even if those earnings are not high enough to attract any NI or tax liability.

Rates of Statutory Sick Pay and Statutory Maternity Pay

Weekly rate Statutory Sick Pay

A single rate of £60.20 per week is payable for days of incapacity for work for employees with average weekly earnings of £67.00 or more.

Daily rate of Statutory Sick Pay

The daily rate of Statutory Sick Pay is the weekly rate of Statutory Sick Pay divided by the number of Qualifying days (QD's) in the week, beginning Sunday, for which you are paying Statutory Sick Pay, see page 4 for an example and the daily rates table.

Statutory Maternity Pay

The Maternity Pay Period always runs for 18 consecutive weeks. Statutory Maternity Pay is payable at two rates:

- the higher rate remains at 90% of the employee's average weekly earnings and is payable for the first six weeks for which you pay Statutory Maternity Pay
- the lower rate is £60.20 from 2 April 2000 and is payable for any of the remaining 12 weeks of the 18 week Maternity Pay Period during which Statutory Maternity Pay is paid.

Recovering Statutory Sick Pay and Statutory Maternity Pay in 2000/2001

Statutory Sick Pay

In certain circumstances you may be able to qualify for reimbursement under the Percentage Threshold Scheme. For more information, see page 17 of this leaflet and Card 16 of the *Employer's Quick Guide to Pay As You Earn and National Insurance contributions*, CWG1, from April 2000.

For 2000/2001, the threshold remains at 13%.

Statutory Maternity Pay

You can recover 92% of the Statutory Maternity Pay paid to your employee if you do not qualify for Small Employers' Relief.

For details of the Small Employers' Relief Scheme and to find out if you qualify, see page 18 of this leaflet, and Card 17 of the *Employer's Quick Guide to Pay as you Earn and National Insurance contributions*, CWG1, from April 2000.

For the 2000/2001 tax year, employers who qualify as a small employer can recover 100% of the Statutory Maternity Pay that they have paid plus 5% in compensation.

Effect of contracted-out rebate on recovering SSP and SMP

Contracted-Out NIC rebate on earnings between Lower Earnings Level and NICs Threshold New

A net reduction in NICs liability for employers with contracted-out pension schemes, known as the contracted-out NIC rebate, affects SSP and SMP recovery, see CWG2 for more information. ◀

SSP - Effect on Recovery under Percentage Threshold Scheme (PTS)

New



When you are checking to see if you qualify for SSP recovery under PTS, you will need to ensure that you take into account any NIC rebate you are entitled to deduct for that tax month when calculating your gross Class1 NIC liability.

Although you do not need to deduct the rebate from your payments to the IR Accounts Office every month, you should only deduct the amount of rebate proper to that tax month when calculating SSP recovery under PTS, not the amount actually deducted from your payments, if that is different.

SMP - Effect on Assessing Annual NICs Liability for Small Employers' Relief (SER)

When you are checking to see if you qualify as a small employer for SER you will need to ensure that you take into account any NIC rebate you are entitled to deduct when calculating your total Class1 NICs liability for the year. For this calculation, it does not matter whether you deducted your rebate monthly or yearly. Class1 liability for the qualifying year will be your total gross Class1 NIC bill, less the whole amount of the NIC rebate you were entitled to deduct during that tax year.

More information

The Employer's Quick Guide to Pay As You Earn and National Insurance contributions, CWG1, card series tells you what you need to know and do about:

- Statutory Sick Pay **and**
- Statutory Maternity Pay.

More detailed information on:

- Statutory Sick Pay is in the *Statutory Sick Pay Manual for employers, CA30*, from April 2000
- Statutory Maternity Pay is in the *Statutory Maternity Pay Manual for employers, CA29*, from April 2000.

You can get copies of both these manuals from:

- the Annual Pack Orderline, on **0845 7 646 646**. Calls will be charged at the local rate or
- Inland Revenue (NI Contributions) offices.

Things to tell us about

If this pack is addressed to the wrong person or your contact details change in any way throughout the next year, it is important to tell your nearest Inland Revenue (NI Contributions) office so that we can update our mailing lists.

If you do not, you may miss out on important information in the future.

Customer service and education

Business Support Teams throughout the country are available to give you advice on National Insurance. They can outline the help available to businesses and individuals on all National Insurance and PAYE issues, offering advice at no cost to you, other than your time.

A wide selection of business advice workshops are available. They are suitable for new employers in their first year of trading or experienced employers who need help with a specific topic.

If you wish to arrange a workshop, you can get in touch with the Business Support Team at your nearest Inland Revenue (NI Contributions) office. You will find their number in the telephone directory under 'Inland Revenue'.

There is also a special helpline available for new and prospective employers, **New Employers Support Initiative (NESI)**

Telephone 0845 60 70 143
(calls charged at local rate)

Open 8am - 8pm
Monday to Friday

Statutory Sick Pay daily rates table

How to use the Statutory Sick Pay daily rates table

When calculating SSP for periods of more than a week, you must calculate each weeks' entitlement separately. See the following example:

Example

An employee has average weekly earnings of £125.

The qualifying days (QDs) in the weeks for which you are paying Statutory Sick Pay are Tuesday to Friday.

Your employee is sick from Monday 5 June 2000 to Thursday 22 June 2000, i.e. 18 days.

No waiting days (WDs) have yet been served.

Calculation

The average weekly earnings are more than the lower earnings limit, currently £67.00, so Statutory Sick Pay is payable if all the other qualifying conditions are also satisfied.

The first day of incapacity, Monday 5 June is not a QD so no SSP is due. Tuesday 6 June to Thursday 8 June are waiting days. Statutory Sick Pay is not payable for those days so you must pay Statutory Sick Pay for only one day in the first week of sickness, i.e. Friday 9 June.

There are four qualifying days in each week, so now find '4' in the 'Number of QDs in week' column. Then move across to the column headed by '1' for the number of days of sickness. This gives the amount, £15.05 Statutory Sick Pay you must pay for that week.

For the second week of sickness, you must pay Statutory Sick Pay for all four of the qualifying days, i.e. Tuesday 13 June to Friday 16 June.

Using the same method of calculation, find '4' in the number of QDs in the week column and '4' for the number of days of sickness, i.e. 4QDs x 4 days of sickness. This gives the amount of Statutory Sick Pay you must pay for that week, i.e. the full weekly rate of £60.20

The final week of sickness covers the first three qualifying days, i.e. Tuesday 20 June to Thursday 22 June.

Again, the number of QDs is four. Using the table in the same way, move across to the column headed by '3', for the number of days of sickness. This gives us the amount, £45.15 of Statutory Sick Pay you must pay for the final week of sickness.

The total amount of Statutory Sick Pay you must pay for the whole period of sickness is therefore **£120.40**, (i.e. £15.05 + £60.20 + £45.15 = **£120.40**)

Statutory Sick Pay daily rates table

Unrounded daily rates*	No. of QDs in week	1	2	3	4	5	6	7
£		£	£	£	£	£	£	£
8.6000	7	8.60	17.20	25.80	34.40	43.00	51.60	60.20
10.0333	6	10.04	20.07	30.10	40.14	50.17	60.20	
12.0400	5	12.04	24.08	36.12	48.16	60.20		
15.0500	4	15.05	30.10	45.15	60.20			
20.0667	3	20.07	40.14	60.20				
30.1000	2	30.10	60.20					
60.2000	1	60.20						

* Unrounded rates are included for employers with computerised payroll systems.

An example of how to work out Statutory Sick Pay using form SSP33

Example

An employee, Jane Gray, phones you on 15 May 2000 to tell you she sprained her ankle on the 14th. She does not think she will be back to work for a fortnight.

First, you must consider if the notification is in time.

Jane phoned on the first day she missed work, so notification is in time.

Secondly, do you think her incapacity is genuine? If you have good reason to suspect that her incapacity is not genuine, you can refuse to pay Statutory Sick Pay, but you must tell her why.

In this case, there is no reason to suspect the incapacity.

Notification and evidence of incapacity			
1	If notification is made later than your rules specify, or later than the 7th calendar day, and you consider there was no 'good cause' for the delay, you can withhold SSP. See paragraph 28 of CA30	Was notification in time?	Yes <input checked="" type="checkbox"/> Go to step 2 No <input type="checkbox"/>
		How many days SSP are you withholding? <input type="text"/>	
2	If you believe the incapacity is not genuine, you can refuse to pay SSP. See paragraph 31 of CA30	Do you believe the incapacity is genuine?	Yes <input checked="" type="checkbox"/> Go to step 3 No <input type="checkbox"/>
		Tell your employee why you will not be paying them SSP	
Please turn over ▶			

Next, check if she is sick for four or more calendar days in a row.

If Jane is still off sick on the 17th, she will have been sick for four calendar days in a row.

She is still off sick on the 17th.

Next, is there an earlier spell of sickness within the last eight weeks?

Jane's last spell of sickness ended on 3 March 2000. If you check your Statutory Sick Pay tables, this is more than eight weeks before 14 May 2000, so the two spells of sickness do not link.

Next, check that her average weekly earnings are not below the lower earnings limit. You usually use the eight weeks ending on the last payday before the Period of Incapacity for Work.

Form and text continue on page 6.

Can I pay Statutory Sick Pay?			
3	Check that the employee has been sick for 4 or more calendar days in a row, weekends, holidays and other days the employee would not normally work are included. Spells of sickness of 4 or more calendar days in a row are called Periods of Incapacity for Work (PIWs).	Has a PIW formed?	Yes <input checked="" type="checkbox"/> Go to step 4 No <input type="checkbox"/> You should not pay SSP for any spell of sickness of less than 4 calendar days in a row.
4	PIW's separated by 56 calendar days, that is 8 weeks, or less 'link' and are treated as one. See paragraph 21 of CA30 for more information. Use leaflet CA35/36 to check if the PIW links to a previous PIW.	Last day of previous PIW	<input type="text" value="3 / 3 / 00"/>
		Do the PIW's Link?	Yes <input type="checkbox"/> Check your records to see what you did at that time. If you: <ul style="list-style-type: none"> • did not pay SSP, then you should not pay it now. Give the employee form SSP1 and note this on your SSP records. • paid SSP, go to step 9. No <input checked="" type="checkbox"/> Go to step 5
5	There is a single weekly rate of SSP payable to all employees whose average weekly earnings reach or exceed the lower earnings limit. You can find the lower earnings limit for each year in CA35/36. Please note your employee does not have to have paid National Insurance contributions on these earnings to qualify for SSP. For most employees, it will be obvious if their average weekly earnings reach or exceed this limit and you will not need to calculate their average weekly earnings. If you need to do the calculation, or are not sure, see paragraph 45-52 of CA30.	Are their average weekly earnings less than the lower limit?	Yes <input type="checkbox"/> You should not pay SSP. Give the employee form SSP1 and note this on your SSP records. No <input checked="" type="checkbox"/> Go to step 6

Jane's earnings are high enough.

Now check whether there are any reasons why Jane would not be entitled to Statutory Sick Pay.

None of the reasons apply.

Jane would not have a linking letter from the Benefits Agency (in Northern Ireland, the Incapacity Benefits Branch of the Social Security Agency) or form SSP1(L) from a former employer.

Jane is entitled to Statutory Sick Pay and you must now work out when to pay it.

Her normal working week is Monday, Tuesday, Wednesday and Thursday. Therefore, these have been agreed as her Qualifying Days.

The first three Qualifying Days in a PIW are waiting days.

The waiting days are Monday the 15th, Tuesday the 16th and Wednesday the 17th.

Statutory Sick Pay is payable from Thursday the 18th.

Jane has four Qualifying Days in a week. If you look up the Statutory Sick Pay tables, this gives the daily rate of £15.05.

You do not have an occupational sick pay scheme, and pay Jane her Statutory Sick Pay until she returns to work on 5 June 2000.

6	You cannot pay SSP if, on the first day of the PIW, the employee: <ul style="list-style-type: none"> is aged 65 or more has a contract of service for a specified period of 3 months or less is abroad outside the European Economic Area (unless you are still liable to pay employers' Class 1 NI contributions for them, or would be if their earnings were high enough) is away from work because of a trade dispute is in legal custody has not yet done any work for you is pregnant and the 18 week disqualifying period has begun See paragraph 32 to 44 of CA30 for more information.	Do any of these apply?	Yes <input type="checkbox"/> You should not pay SSP. Give the employee form SSP1 and note this on your SSP records. No <input checked="" type="checkbox"/> Go to step 7
7a	Ask your employee if they have a linking letter, BF220, BF220A, BF220B or BF220C from the DSS Benefits Agency (DHSS Social Security Agency in Northern Ireland). If the employee has been employed by you for less than 52 weeks, ask the local Benefits Agency office if the employee recently claimed benefit and was given a linking letter and the date on the linking letter.	Was the employee given a linking letter?	Yes <input type="checkbox"/> Go to step 7b No <input checked="" type="checkbox"/> Go to step 8
7b	Linking letters bear a date before which SSP is not payable. Check to see if the first day of the PIW is before this date. See paragraph 35 of CA30 for more information.	Is the first day of the PIW before the date on the letter?	Yes <input type="checkbox"/> You should not pay SSP. Give the employee form SSP1 and note this on your SSP records. No <input type="checkbox"/> Go to step 8
8a	If the employee has been employed by you for less than 8 weeks, ask them if they have a form SSP 1(L) from their old employer.	Does the employee have form SSP 1(L)?	Yes <input type="checkbox"/> Go to step 8b No <input checked="" type="checkbox"/> Go to step 9
8b	Use leaflet CA35/36 to check if the gap between the first day of the PIW with you and the last day of SSP shown at Date 2 of form SSP1(L) is 56 days, that is 8 weeks, or less. See paragraph 64 of CA30 for more information.	Is the gap 56 days or less?	Yes <input type="checkbox"/> Go to step 8c No <input type="checkbox"/> Go to step 9
8c	Your maximum liability to pay SSP is reduced by the number of weeks shown on the form. Form SSP 1(L) has no other effect on the employee's PIW with you.	How many weeks are shown on the form?	<input type="text" value=""/> weeks If there are: • 28 weeks, you should not pay SSP. Give the employee form SSP1 and note this on your SSP records. • less than 28 weeks, go to step 9
When do I start to pay?			
9	SSP is only paid for qualifying days. It is not payable for the first 3 qualifying days in a PIW, which are known as waiting days. Qualifying days must be agreed between you and the employee, they are usually the days of the week that the employee is required to work under their contract. See paragraph 23 of CA30 for more information. Remember linked PIW's, see step 4, are treated as one. If the PIW links to a previous one, the 3 waiting days may have been served.	Circle agreed qualifying days	Sun <input type="checkbox"/> Mon <input checked="" type="checkbox"/> Tues <input checked="" type="checkbox"/> Wed <input checked="" type="checkbox"/> Thurs <input checked="" type="checkbox"/> Fri <input type="checkbox"/> Sat <input type="checkbox"/>
		Which is the first qualifying day after the 3 waiting days for which SSP is payable?	<input type="text" value="Thurs"/> day Go to step 10
Please turn over ▶			

How much do I pay?			
10	You will find the weekly rate in the SSP tables, CA35/36	Number of qualifying days	<input type="text" value="4"/>
	The daily rate is the weekly rate divided by the number of qualifying days in the week. Each week, commencing Sunday, the employee's sick is treated as a separate pay period for SSP purposes. See example in CA35/36.	Daily rate	£ <input type="text" value="15.05"/>
	Do you have a company sick pay scheme?	Yes	<input type="checkbox"/>
	If you have a company sick pay scheme, your SSP liability is met by the payment of your own sick pay if it is equal to or greater than the SSP due for each day of incapacity.	Daily rate	£ <input type="text" value="N/A"/>
		No	<input checked="" type="checkbox"/> Go to step 11
When do I stop paying SSP?			
11	You must stop paying SSP if: <ul style="list-style-type: none"> your employee's incapacity for work under the contract ends the contract of service ends your employee has received 28 weeks SSP, including any SSP shown on form SSP 1(L) from step 8c your employee is pregnant and the 18 week disqualifying period begins your employee's linked PIW with you has run for 3 years your employee goes abroad outside the European Economic Area and you are no longer liable to pay employers' Class 1 NI contributions for them your employee is taken into legal custody your employee dies 	Does any of these apply?	Yes <input type="checkbox"/> You must stop paying SSP. Give your employee form SSP1 if they are still sick and note this on your SSP records. See paragraph 70 of CA30 for more information. No <input type="checkbox"/> Go to step 12

Tables for linking PIWs for Statutory Sick Pay

How to use the tables to see if PIWs link

Use these tables to check if one PIW links with another. Remember, a PIW is four or more calendar days of sickness in a row. All complete days of sickness, even Sundays and rest days, are counted.

PIWs link if there is a gap of no more than 56 days, ie eight weeks, between the first day of the PIW and the last day of the previous PIW. For more information on PIWs and linking, see page 11 of the *Statutory Sick Pay Manual for employers*, CA30, from April 2000.

Example

Your employee has a PIW beginning 7 May 2000. To find out if this PIW links with a previous one, go to the May columns and find 7 in the column 'First day of PIW'. Now move across to the next column 'Previous PIW links...' to find the date in line with 7 May 2000. This date is 11 March 2000. If the last day of an earlier PIW is on or after 11 March 2000 the PIWs link.

You can also use these tables to see if you need to take account of any SSP paid on an SSP1(L), see page 16 of CA30 or if your employee is on a series of short-term contracts to see if these 'link' and need to be treated as a single contract, see page 3 of CA30.

<i>April 2000</i>		<i>May 2000</i>		<i>June 2000</i>	
First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after
6	09/02/00	1	05/03/00	1	05/04/00
7	10/02/00	2	06/03/00	2	06/04/00
8	11/02/00	3	07/03/00	3	07/04/00
9	12/02/00	4	08/03/00	4	08/04/00
10	13/02/00	5	09/03/00	5	09/04/00
11	14/02/00	6	10/03/00	6	10/04/00
12	15/02/00	7	11/03/00	7	11/04/00
13	16/02/00	8	12/03/00	8	12/04/00
14	17/02/00	9	13/03/00	9	13/04/00
15	18/02/00	10	14/03/00	10	14/04/00
16	19/02/00	11	15/03/00	11	15/04/00
17	20/02/00	12	16/03/00	12	16/04/00
18	21/02/00	13	17/03/00	13	17/04/00
19	22/02/00	14	18/03/00	14	18/04/00
20	23/02/00	15	19/03/00	15	19/04/00
21	24/02/00	16	20/03/00	16	20/04/00
22	25/02/00	17	21/03/00	17	21/04/00
23	26/02/00	18	22/03/00	18	22/04/00
24	27/02/00	19	23/03/00	19	23/04/00
25	28/02/00	20	24/03/00	20	24/04/00
26	29/02/00	21	25/03/00	21	25/04/00
27	01/03/00	22	26/03/00	22	26/04/00
28	02/03/00	23	27/03/00	23	27/04/00
29	03/03/00	24	28/03/00	24	28/04/00
30	04/03/00	25	29/03/00	25	29/04/00
		26	30/03/00	26	30/04/00
		27	31/03/00	27	01/05/00
		28	01/04/00	28	02/05/00
		29	02/04/00	29	03/05/00
		30	03/04/00	30	04/05/00
		31	04/04/00		

<i>July 2000</i>		<i>August 2000</i>		<i>September 2000</i>	
First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after
1	05/05/00	1	05/06/00	1	06/07/00
2	06/05/00	2	06/06/00	2	07/07/00
3	07/05/00	3	07/06/00	3	08/07/00
4	08/05/00	4	08/06/00	4	09/07/00
5	09/05/00	5	09/06/00	5	10/07/00
6	10/05/00	6	10/06/00	6	11/07/00
7	11/05/00	7	11/06/00	7	12/07/00
8	12/05/00	8	12/06/00	8	13/07/00
9	13/05/00	9	13/06/00	9	14/07/00
10	14/05/00	10	14/06/00	10	15/07/00
11	15/05/00	11	15/06/00	11	16/07/00
12	16/05/00	12	16/06/00	12	17/07/00
13	17/05/00	13	17/06/00	13	18/07/00
14	18/05/00	14	18/06/00	14	19/07/00
15	19/05/00	15	19/06/00	15	20/07/00
16	20/05/00	16	20/06/00	16	21/07/00
17	21/05/00	17	21/06/00	17	22/07/00
18	22/05/00	18	22/06/00	18	23/07/00
19	23/05/00	19	23/06/00	19	24/07/00
20	24/05/00	20	24/06/00	20	25/07/00
21	25/05/00	21	25/06/00	21	26/07/00
22	26/05/00	22	26/06/00	22	27/07/00
23	27/05/00	23	27/06/00	23	28/07/00
24	28/05/00	24	28/06/00	24	29/07/00
25	29/05/00	25	29/06/00	25	30/07/00
26	30/05/00	26	30/06/00	26	31/07/00
27	31/05/00	27	01/07/00	27	01/08/00
28	01/06/00	28	02/07/00	28	02/08/00
29	02/06/00	29	03/07/00	29	03/08/00
30	03/06/00	30	04/07/00	30	04/08/00
31	04/06/00	31	05/07/00		

<i>October 2000</i>		<i>November 2000</i>		<i>December 2000</i>	
First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after
1	05/08/00	1	05/09/00	1	05/10/00
2	06/08/00	2	06/09/00	2	06/10/00
3	07/08/00	3	07/09/00	3	07/10/00
4	08/08/00	4	08/09/00	4	08/10/00
5	09/08/00	5	09/09/00	5	09/10/00
6	10/08/00	6	10/09/00	6	10/10/00
7	11/08/00	7	11/09/00	7	11/10/00
8	12/08/00	8	12/09/00	8	12/10/00
9	13/08/00	9	13/09/00	9	13/10/00
10	14/08/00	10	14/09/00	10	14/10/00
11	15/08/00	11	15/09/00	11	15/10/00
12	16/08/00	12	16/09/00	12	16/10/00
13	17/08/00	13	17/09/00	13	17/10/00
14	18/08/00	14	18/09/00	14	18/10/00
15	19/08/00	15	19/09/00	15	19/10/00
16	20/08/00	16	20/09/00	16	20/10/00
17	21/08/00	17	21/09/00	17	21/10/00
18	22/08/00	18	22/09/00	18	22/10/00
19	23/08/00	19	23/09/00	19	23/10/00
20	24/08/00	20	24/09/00	20	24/10/00
21	25/08/00	21	25/09/00	21	25/10/00
22	26/08/00	22	26/09/00	22	26/10/00
23	27/08/00	23	27/09/00	23	27/10/00
24	28/08/00	24	28/09/00	24	28/10/00
25	29/08/00	25	29/09/00	25	29/10/00
26	30/08/00	26	30/09/00	26	30/10/00
27	31/08/00	27	01/10/00	27	31/10/00
28	01/09/00	28	02/10/00	28	01/11/00
29	02/09/00	29	03/10/00	29	02/11/00
30	03/09/00	30	04/10/00	30	03/11/00
31	04/09/00			31	04/11/00

<i>January 2001</i>		<i>February 2001</i>		<i>March/April 2001</i>	
First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after	First day of PIW	Previous PIW links if on or after
1	05/11/00	1	06/12/00	1	03/01/01
2	06/11/00	2	07/12/00	2	04/01/01
3	07/11/00	3	08/12/00	3	05/01/01
4	08/11/00	4	09/12/00	4	06/01/01
5	09/11/00	5	10/12/00	5	07/01/01
6	10/11/00	6	11/12/00	6	08/01/01
7	11/11/00	7	12/12/00	7	09/01/01
8	12/11/00	8	13/12/00	8	10/01/01
9	13/11/00	9	14/12/00	9	11/01/01
10	14/11/00	10	15/12/00	10	12/01/01
11	15/11/00	11	16/12/00	11	13/01/01
12	16/11/00	12	17/12/00	12	14/01/01
13	17/11/00	13	18/12/00	13	15/01/01
14	18/11/00	14	19/12/00	14	16/01/01
15	19/11/00	15	20/12/00	15	17/01/01
16	20/11/00	16	21/12/00	16	18/01/01
17	21/11/00	17	22/12/00	17	19/01/01
18	22/11/00	18	23/12/00	18	20/01/01
19	23/11/00	19	24/12/00	19	21/01/01
20	24/11/00	20	25/12/00	20	22/01/01
21	25/11/00	21	26/12/00	21	23/01/01
22	26/11/00	22	27/12/00	22	24/01/01
23	27/11/00	23	28/12/00	23	25/01/01
24	28/11/00	24	29/12/00	24	26/01/01
25	29/11/00	25	30/12/00	25	27/01/01
26	30/11/00	26	31/12/00	26	28/01/01
27	01/12/00	27	01/01/01	27	29/01/01
28	02/12/00	28	02/01/01	28	30/01/01
29	03/12/00			29	31/01/01
30	04/12/00			30	01/02/01
31	05/12/00			31	02/02/01
				1	03/02/01
				2	04/02/01
				3	05/02/01
				4	06/02/01
				5	07/02/01

Statutory Maternity Pay tables

Explanation of Statutory Maternity Pay tables

Column 1 - Expected Week of Confinement (EWC)

This is the calendar week in which the baby is expected. The dates in this column show a complete calendar week, Sunday to Saturday.

Column 2 - Qualifying Week (QW)

This is the 15th week before the start of the Expected Week of Confinement. The woman must either have been employed by you or be treated as employed for some time during this week. The dates in this column show a complete calendar week, Sunday to Saturday.

A woman may be treated as employed in the Qualifying Week if:

- her baby was born earlier than this week or
- she was not employed during the Qualifying Week because she was absent from work for specific reasons and, depending on the type of employment, has returned to the employment since the Qualifying Week, see the *Statutory Maternity Pay Manual for employers*, CA29, pages 9-14.

Column 3 - Latest start date for 26 weeks employment

This column shows the last possible date by which an employee must have started working for you for there to be 26 weeks of continuous employment up to and including the Qualifying Week. Please note:

- if you employed the woman, or she can be treated as your employee, for some time during the Qualifying Week, the Qualifying Week counts as a full week of continuous employment
- certain breaks in employment can be treated as part of continuous employment, for further details see the *Statutory Maternity Pay Manual for employers*, CA29, pages 9-14.

Column 4 - 11th week before the EWC commencing Sunday

This column shows the Sunday of the earliest week that the Maternity Pay Period can start, unless the baby was born earlier, see the *Statutory Maternity Pay Manual for employers*, CA29 pages 15-17.

Column 5 - 6th week before the EWC commencing Sunday

This column shows the Sunday of the 6th week before the Expected Week of Confinement. It is relevant if the employee is absent from work with a pregnancy-related illness, see the *Statutory Maternity Pay Manual for employers*, CA29, pages 15-17.

Medical Evidence

You must have medical evidence of the date the baby is due. This will normally be a maternity certificate, form MATB1, but you can accept other medical evidence if it shows the date the baby is due. You cannot accept medical evidence issued more than 14 weeks before the week the baby is expected. The date of issue is the date it was signed by the doctor or midwife, for more information see the *Statutory Maternity Pay Manual for employers*, CA29, page 8.

The Statutory Maternity Pay tables can help you to find the 14th week to check if the MATB1 is issued too early.

By using columns 1 and 2 of the tables to find the EWC and the QW, you can determine the 14th week before the week the baby is expected by moving to the next line down in column 2.

Example

The EWC (Col 1) is 23/7/2000 to 29/7/2000
The QW (Col 2) is therefore 9/4/2000 to 15/4/2000, ie. the 15th week before the EWC.

The next week down in column 2 is 16/4/2000 to 22/4/2000, the 14th week before the week the baby is expected.

You would not be able to accept a MATB1 which had been signed earlier than 16/4/2000.

<i>COLUMN 1</i>	<i>COLUMN 2</i>	<i>COLUMN 3</i>	<i>COLUMN 4</i>	<i>COLUMN 5</i>
Expected Week of Confinement (EWC) (see note 1)	Qualifying Week (QW) commencing Sunday (see note 2)	Latest start date for 26 weeks employment (see note 3)	11th week before the EWC commencing Sunday (see note 4)	6th week before the EWC commencing Sunday (see note 5)
27 02 00 to 04 03 00	14 11 99 to 20 11 99	29 05 99	12 12 99	16 01 00
05 03 00 to 11 03 00	21 11 99 to 27 11 99	05 06 99	19 12 99	23 01 00
12 03 00 to 18 03 00	28 11 99 to 04 12 99	12 06 99	26 12 99	30 01 00
19 03 00 to 25 03 00	05 12 99 to 11 12 99	19 06 99	02 01 00	06 02 00
26 03 00 to 01 04 00	12 12 99 to 18 12 99	26 06 99	09 01 00	13 02 00
02 04 00 to 08 04 00	19 12 99 to 25 12 00	03 07 99	16 01 00	20 02 00
09 04 00 to 15 04 00	26 12 99 to 01 01 00	10 07 99	23 01 00	27 02 00
16 04 00 to 22 04 00	02 01 00 to 08 01 00	17 07 99	30 01 00	05 03 00
23 04 00 to 29 04 00	09 01 00 to 15 01 00	24 07 99	06 02 00	12 03 00
30 04 00 to 06 05 00	16 01 00 to 22 01 00	31 07 99	13 02 00	19 03 00
07 05 00 to 13 05 00	23 01 00 to 29 01 00	07 08 99	20 02 00	26 03 00
14 05 00 to 20 05 00	30 01 00 to 05 02 00	14 08 99	27 02 00	02 04 00
21 05 00 to 27 05 00	06 02 00 to 12 02 00	21 08 99	05 03 00	09 04 00
28 05 00 to 03 06 00	13 02 00 to 19 02 00	28 08 99	12 03 00	16 04 00
04 06 00 to 10 06 00	20 02 00 to 26 02 00	04 09 99	19 03 00	23 04 00
11 06 00 to 17 06 00	27 02 00 to 04 03 00	11 09 99	26 03 00	30 04 00
18 06 00 to 24 06 00	05 03 00 to 11 03 00	18 09 99	02 04 00	07 05 00
25 06 00 to 01 07 00	12 03 00 to 18 03 00	25 09 99	09 04 00	14 05 00
02 07 00 to 08 07 00	19 03 00 to 25 03 00	02 10 99	16 04 00	21 05 00
09 07 00 to 15 07 00	26 03 00 to 01 04 00	09 10 99	23 04 00	28 05 00
16 07 00 to 22 07 00	02 04 00 to 08 04 00	16 10 99	30 04 00	04 06 00
23 07 00 to 29 07 00	09 04 00 to 15 04 00	23 10 99	07 05 00	11 06 00
30 07 00 to 05 08 00	16 04 00 to 22 04 00	30 10 99	14 05 00	18 06 00
06 08 00 to 12 08 00	23 04 00 to 29 04 00	06 11 99	21 05 00	25 06 00
13 08 00 to 19 08 00	30 04 00 to 06 05 00	13 11 99	28 05 00	02 07 00
20 08 00 to 26 08 00	07 05 00 to 13 05 00	20 11 99	04 06 00	09 07 00
27 08 00 to 02 09 00	14 05 00 to 20 05 00	27 11 99	11 06 00	16 07 00
03 09 00 to 09 09 00	21 05 00 to 27 05 00	04 12 99	18 06 00	23 07 00
10 09 00 to 16 09 00	28 05 00 to 03 06 00	11 12 99	25 06 00	30 07 00
17 09 00 to 23 09 00	04 06 00 to 10 06 00	18 12 99	02 07 00	06 08 00
24 09 00 to 30 09 00	11 06 00 to 17 06 00	25 12 99	09 07 00	13 08 00
01 10 00 to 07 10 00	18 06 00 to 24 06 00	01 01 00	16 07 00	20 08 00
08 10 00 to 14 10 00	25 06 00 to 01 07 00	08 01 00	23 07 00	27 08 00
15 10 00 to 21 10 00	02 07 00 to 08 07 00	15 01 00	30 07 00	03 09 00
22 10 00 to 28 10 00	09 07 00 to 15 07 00	22 01 00	06 08 00	10 09 00
29 10 00 to 04 11 00	16 07 00 to 22 07 00	29 01 00	13 08 00	17 09 00
05 11 00 to 11 11 00	23 07 00 to 29 07 00	05 02 00	20 08 00	24 09 00
12 11 00 to 18 11 00	30 07 00 to 05 08 00	12 02 00	27 08 00	01 10 00
19 11 00 to 25 11 00	06 08 00 to 12 08 00	19 02 00	03 09 00	08 10 00
26 11 00 to 02 12 00	13 08 00 to 19 08 00	26 02 00	10 09 00	15 10 00

<i>COLUMN 1</i>	<i>COLUMN 2</i>	<i>COLUMN 3</i>	<i>COLUMN 4</i>	<i>COLUMN 5</i>
Expected Week of Confinement (EWC) (see note 1)	Qualifying Week (QW) commencing Sunday (see note 2)	Latest start date for 26 weeks employment (see note 3)	11th week before the EWC commencing Sunday (see note 4)	6th week before the EWC commencing Sunday (see note 5)
03 12 00 to 09 12 00	20 08 00 to 26 08 00	04 03 00	17 09 00	22 10 00
10 12 00 to 16 12 00	27 08 00 to 02 09 00	11 03 00	24 09 00	29 10 00
17 12 00 to 23 12 00	03 09 00 to 09 09 00	18 03 00	01 10 00	05 11 00
24 12 00 to 30 12 00	10 09 00 to 16 09 00	25 03 00	08 10 00	12 11 00
31 12 00 to 06 01 01	17 09 00 to 23 09 00	01 04 00	15 10 00	19 11 00
07 01 01 to 13 01 01	24 09 00 to 30 09 00	08 04 00	22 10 00	26 11 00
14 01 01 to 20 01 01	01 10 00 to 07 10 00	15 04 00	29 10 00	03 12 00
21 01 01 to 27 01 01	08 10 00 to 14 10 00	22 04 00	05 11 00	10 12 00
28 01 01 to 03 02 01	15 10 00 to 21 10 00	29 04 00	12 11 00	17 12 00
04 02 01 to 10 02 01	22 10 00 to 28 10 00	06 05 00	19 11 00	24 12 00
11 02 01 to 17 02 01	29 10 00 to 04 11 00	13 05 00	26 11 00	31 12 00
18 02 01 to 24 02 01	05 11 00 to 11 11 00	20 05 00	03 12 00	07 01 01
25 02 01 to 03 03 01	12 11 00 to 18 11 00	27 05 00	10 12 00	14 01 01
04 03 01 to 10 03 01	19 11 00 to 25 11 00	03 06 00	17 12 00	21 01 01
11 03 01 to 17 03 01	26 11 00 to 02 12 00	10 06 00	24 12 00	28 01 01
18 03 01 to 24 03 01	03 12 00 to 09 12 00	17 06 00	31 12 00	04 02 01
25 03 01 to 31 03 01	10 12 00 to 16 12 00	24 06 00	07 01 01	11 02 01
01 04 01 to 07 04 01	17 12 00 to 23 12 00	01 07 00	14 01 01	18 02 01
08 04 01 to 14 04 01	24 12 00 to 30 12 00	08 07 00	21 01 01	25 02 01
15 04 01 to 21 04 01	31 12 00 to 06 01 01	15 07 00	28 01 01	04 03 01
22 04 01 to 28 04 01	07 01 01 to 13 01 01	22 07 00	04 02 01	11 03 01
29 04 01 to 05 05 01	14 01 01 to 20 01 01	29 07 00	11 02 01	18 03 01
06 05 01 to 12 05 01	21 01 01 to 27 01 01	05 08 00	18 02 01	25 03 01
13 05 01 to 19 05 01	28 01 01 to 03 02 01	12 08 00	25 02 01	01 04 01
20 05 01 to 26 05 01	04 02 01 to 10 02 01	19 08 00	04 03 01	08 04 01
27 05 01 to 02 06 01	11 02 01 to 17 02 01	26 08 00	11 03 01	15 04 01
03 06 01 to 09 06 01	18 02 01 to 24 02 01	02 09 00	18 03 01	22 04 01
10 06 01 to 16 06 01	25 02 01 to 03 03 01	09 09 00	25 03 01	29 04 01
17 06 01 to 23 06 01	04 03 01 to 10 03 01	16 09 00	01 04 01	06 05 01
24 06 01 to 30 06 01	11 03 01 to 17 03 01	23 09 00	08 04 01	13 05 01
01 07 01 to 07 07 01	18 03 01 to 24 03 01	30 09 00	15 04 01	20 05 01
08 07 01 to 14 07 01	25 03 01 to 31 03 01	07 10 00	22 04 01	27 05 01
15 07 01 to 21 07 01	01 04 01 to 07 04 01	14 10 00	29 04 01	03 06 01

How to work out Statutory Maternity Pay using form SMP3

Example

An employee, Jane Gray, is expecting a baby.

First check her maternity certificate (MAT B1) for the date the baby is due.

Jane's baby is due on 7 November 2000.

In the Statutory Maternity Pay tables, look up:

- the Expected Week of Confinement in column 1.
This will be 05/11/00 - 11/11/00
- the Qualifying Week in column 2.
This will be 23/07/00 - 29/7/00

Was Jane employed, or can she be treated as employed, by you in the Qualifying Week?

Next, you must check if she has been continuously employed by you for 26 weeks up to and including the Qualifying Week. Column 3 of the Statutory Maternity Pay tables shows the latest date she can start work for you and still complete 26 weeks' employment.

Jane has been continuously employed by you since before 5 February 2000 so she satisfies this condition.

Now you must work out Jane's average weekly earnings. You usually use the eight weeks ending on the last payday on or before the Saturday of the Qualifying Week.

Text and form continue on page 16.

Can I pay Statutory Maternity Pay ?

<p>2 To work out the Expected Week of Confinement (EWC) find out the:</p> <ul style="list-style-type: none"> 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 	<p>When does the EWC start?</p>	<table border="1"> <thead> <tr> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">/ 11</td> <td style="text-align: center;">/ 00</td> </tr> </tbody> </table>	Day	Month	Year	5	/ 11	/ 00
Day	Month	Year						
5	/ 11	/ 00						
<p>3 To find out the Qualifying Week (QW):</p> <ul style="list-style-type: none"> count back 15 weeks from the beginning of the EWC or look up the date in column 2 on the SMP tables, CA35/36 	<p>When does the QW start?</p>	<table border="1"> <thead> <tr> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">23</td> <td style="text-align: center;">/ 7</td> <td style="text-align: center;">/ 00</td> </tr> </tbody> </table>	Day	Month	Year	23	/ 7	/ 00
Day	Month	Year						
23	/ 7	/ 00						
<p>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.</p>	<p>Is she/can she be treated as employed in the QW?</p>	<table border="0"> <tr> <td style="padding-right: 10px;">Yes</td> <td><input checked="" type="checkbox"/></td> <td style="padding-left: 20px;">Go to step 5</td> </tr> <tr> <td>No</td> <td><input type="checkbox"/></td> <td>You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.</td> </tr> </table>	Yes	<input checked="" type="checkbox"/>	Go to step 5	No	<input type="checkbox"/>	You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.
Yes	<input checked="" type="checkbox"/>	Go to step 5						
No	<input type="checkbox"/>	You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.						

Please turn over ➔

Can I pay Statutory Maternity Pay? (continued)

<p>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.</p>	<p>Does she satisfy the 26 week employment rule?</p>	<table border="0"> <tr> <td style="padding-right: 10px;">Yes</td> <td><input checked="" type="checkbox"/></td> <td style="padding-left: 20px;">Go to step 6</td> </tr> <tr> <td>No</td> <td><input type="checkbox"/></td> <td>You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.</td> </tr> </table>	Yes	<input checked="" type="checkbox"/>	Go to step 6	No	<input type="checkbox"/>	You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.		
Yes	<input checked="" type="checkbox"/>	Go to step 6								
No	<input type="checkbox"/>	You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.								
<p>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 39-47 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. You can find the lower earnings limit for each year in the SMP Tables CA35/36. You may wish to use the space below to record your calculation of her average weekly earnings.</p>	<p>What are her average weekly earnings?</p>	<table border="1" style="width: 100%;"> <tr> <td style="text-align: right;">£</td> <td style="text-align: center;">196.18</td> </tr> </table> <p>Are her average weekly earnings less than the lower earnings limit?</p> <table border="0"> <tr> <td style="padding-right: 10px;">Yes</td> <td><input type="checkbox"/></td> <td style="padding-left: 20px;">You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.</td> </tr> <tr> <td>No</td> <td><input checked="" type="checkbox"/></td> <td>Go to step 7</td> </tr> </table>	£	196.18	Yes	<input type="checkbox"/>	You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.	No	<input checked="" type="checkbox"/>	Go to step 7
£	196.18									
Yes	<input type="checkbox"/>	You cannot pay SMP. Give her form SMP1 and note this on your own SMP record.								
No	<input checked="" type="checkbox"/>	Go to step 7								

Example (continued)

Jane's average weekly earnings are £196.18 which is more than the lower earnings limit for 2000/01, ie. £67.00.

Find out the date Jane wants to start her maternity leave.

This is 13 October 2000.

You must now work out the start of the Maternity Pay Period.

This will be 15 October 2000.

Then work out the higher rate of Statutory Maternity Pay, 90% of average weekly earnings.

For Jane, this is £176.57.

This is payable for six weeks.

Your company does not have an occupational maternity pay scheme, but you decide to pay Jane her normal wages while she is on maternity leave.

Now, check if there is a reason you cannot pay Statutory Maternity Pay.

None of these reasons apply.

Jane works for you on 26 and 27 October, so Statutory Maternity Pay is not payable for that week. Remember Statutory Maternity Pay lost in this way is at the lower rate first so six weeks at the higher rate are still payable.

You must continue to pay Statutory Maternity Pay at the lower rate after you have paid six weeks at the higher rate.

Jane returns to work on 22 January 2001. You cannot pay her any Statutory Maternity Pay after 20 January 2001.

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 paragraph 14 of CA29.
- 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 paragraphs 29 and 30 of CA29.

When does she want the maternity absence to start?

Day Month Year
13 / 10 / 00

Go to step 8

When do you expect the MPP to start?

Day Month Year
15 / 10 / 00

Go to step 9

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 rounded up to the nearest whole pence. 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.

What amount will you start to pay?

£ 176.57

Go to step 10

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 62 of CA29 if your employee works for someone else.

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 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

Please turn over ➤

Recovering Statutory Sick Pay and Statutory Maternity Pay

Percentage Threshold Scheme - Statutory Sick Pay recovery

Can I claim back any Statutory Sick Pay?

In certain circumstances you may be able to qualify for reimbursement under the Percentage Threshold Scheme.

The Percentage Threshold Scheme is designed to help employers who have a high proportion of their workforce sick at any one time. These arrangements are not restricted to small businesses.

Unless you qualify under the Percentage Threshold Scheme, you are not entitled to recover any of the Statutory Sick Pay you pay to your employees.

Percentage Threshold Scheme (PTS)

There was a minor change in the method of calculating gross Class 1 NICs liability for recovery purposes, as set out in Step 2 of Paragraph 74 of the *Statutory Sick Pay Manual for employers*, CA30, from April 1999.

Ordinarily, for calculations relating to SSP liability, legislation provides that at the final stage of any calculation, where the result contains an unrounded fraction of a penny, the results should be rounded up to the nearest whole penny. The purpose of this rounding is to give the employee or the employer the benefit of this rounding.

When you calculate your gross Class 1 liability in a tax month for SSP recovery purposes and follow the normal rounding rule, you do not get the benefit of the rounding. Because of this, it was decided that from April 1999, employers calculating their gross Class 1 NICs liability for the purpose of recovery under Percentage Threshold Scheme should, where rounding is appropriate, round down. This will give you the benefit of the fraction of a penny when making recovery.

How do I work out if I qualify in 2000/2001?

Under the scheme, you must compare the total Statutory Sick Pay you have paid in a tax month with 13% of your total, employers' plus employees', gross Class 1 National Insurance contributions liability for that tax month. **Do not include Class 1A contributions paid on company cars or Class 1B contributions arising from PAYE tax Settlement Agreements.** If you pay contracted-out NICs, remember to deduct your contracted-out rebate for that month before working out the 13%, whether or not you recovered it from your NI payments in that month.

You can get back any Statutory Sick Pay paid over and above 13% of your National Insurance liability. Tax months begin on the 6th of each month.

Your class 1 National Insurance contribution liability for a tax month is based on your employees' earnings in that month. See leaflet CWG2 for detailed information on how to calculate your National Insurance liability.

To work out if you qualify under the scheme in a tax month in which you paid Statutory Sick Pay:

- 1 work out the total gross Class 1 National Insurance contribution liability for the tax month
- 2 deduct any contracted-out rebate due for that tax month. It does not matter when you recover it from your NI payments
- 3 multiply by 13%, rounding down fractions of a penny
- 4 work out the total Statutory Sick Pay payments in that month.

If the amount at 4 is more than the amount at 3, you can recover the difference between the two amounts.

Example

- 1 Your Class 1 National Insurance contribution liability for tax month May 2000, ie 6 May to 5 June, is £746.76
- 2 less contracted-out rebate of £13.50
= £733.26
- 3 13% of £733.26 is £95.32
- 4 The Statutory Sick Pay paid in May 2000 is £123.65

£123.65 is more than £95.32 by £28.33 so you can recover £28.33.

- 1 Your Class 1 National Insurance contribution liability for tax month September 2000, ie 6 September to 5 October, is £1,465.29
- 2 less contracted-out rebate of £24.75
= £1,440.54
- 3 13% of £1,440.54 is £187.27
- 4 The Statutory Sick Pay paid in September is £173.10

£173.10 is less than £187.27 so you cannot recover anything.

If you qualify in one tax month, **you do not automatically qualify in the next**. If an employee's Period of Incapacity for Work (PIW) spans two or more tax months, you must do separate calculations for each month.

Example

Your employee is sick from 25 April to 13 May and is paid calendar monthly at the end of the month.

You must compare the Statutory Sick Pay paid on 30 April with 13% of your National Insurance contribution liability for the tax month of April, ie 6 April to 5 May.

You must compare the Statutory Sick Pay paid on 31 May with 13% of your National Insurance contribution liability for the tax month of May, ie 6 May to 5 June.

Small employers can pay their tax and National Insurance contributions quarterly and will, therefore, recover Statutory Sick Pay quarterly. However, they must calculate the amount they are entitled to recover monthly.

If you have more than one PAYE scheme you **must** add together your National Insurance contribution liability and your Statutory Sick Pay payments for all schemes before calculating whether you are entitled to make any recovery for that month under the Percentage Threshold Scheme.

If you make a mistake in calculating your Statutory Sick Pay payments or Class 1 National Insurance liability, you will need to recalculate the amount you are due to recover.

Further details of how to do this are in the *Statutory Sick Pay Manual for employers*, CA30, from April 2000.

How do I get my money back?

Deduct the amount you are entitled to recover from your payments to the Inland Revenue. You do not need to make a special entry.

What records must I keep?

Do not record the amount of Statutory Sick pay you are due to recover on your employee's form P11.

For 2000/2001 there are no changes to the information that must be submitted at the end of the tax year on form P14 and form P35 when you are making a recovery of Statutory Sick Pay. See the *Employer's Quick Guide to Pay As You Earn and National Insurance contributions*, CWG1, card 16.

Small Employers' Relief Scheme for Statutory Maternity Pay

Can I claim back any Statutory Maternity Pay?

Employers who do not qualify for Small Employers' Relief can recover 92% of the Statutory Maternity Pay paid to their employees.

Employers who qualify for Small Employers' Relief in 2000/2001 can recover 100% of the Statutory Maternity Pay they have paid their employees plus 5% compensation.

How to work out if you qualify in 2000/2001

For SMP paid in 2000/2001 tax year, a small employer will continue to be defined as an employer who paid, or was liable to pay, gross Class 1 National Insurance contributions, including employer's and employees' share but excluding Class 1A and Class 1B contributions, of £20,000 or less in the qualifying tax year. If you pay contracted-out NICs, remember to deduct your contracted-out rebate when working out if you qualify for SER or not. The qualifying tax year is defined as the last complete tax year before the employee's qualifying week.

For qualifying weeks beginning:

- 1 Sunday 11 April 1999 to Sunday 2 April 2000 inclusive, the qualifying tax year is 1998/99
- 2 Sunday 9 April 2000 to Sunday 1 April 2001 inclusive, the qualifying tax year is 1999/00.

What to do if you are a new employer

If you were a new employer for less than twelve months in the qualifying tax year

To work out if you qualify for Small Employers' Relief:

- 1 add together the total Class 1 National Insurance contributions due in the year
- 2 less contracted-out rebate
- 3 divide by the number of months you were an employer and
- 4 multiply by 12

Example

Your employee's qualifying week begins Sunday 1 April 2001 so the qualifying tax year is 1999/00

In 1999/00 your Class 1 National Insurance contribution liability was:

Tax month	9	£1,300
Tax month	10	£1,250
Tax month	11	£1,920
Tax month	12	£1,270

Total £5,740

less contracted-out rebate of £54 = £5,686

£5,686 divided by 4 = £1,421.50

£1,421.50 multiplied by 12 = £17,058

This is less than the set amount for 2000/01, ie £20,000, so you would qualify for Small Employers' Relief.

If you become an employer in 2000/2001

To work out if you qualify for Small Employers' Relief:

- 1 add together the total Class 1 National Insurance contributions due to date
- 2 less contracted-out rebate
- 3 divide by the number of months and
- 4 multiply by 12

Example

Your employee's qualifying week begins Sunday 26 November 2000 so the qualifying tax year is 1999/00. In these circumstances you should use your current year's National Insurance contribution liability to work out if you qualify.

In 2000/2001 your Class 1 National Insurance contribution liability is:

Tax month	2	£1,420
Tax month	3	£1,750
Tax month	4	£1,470
Tax month	5	£1,230
Tax month	6	£1,920
Tax month	7	£2,030
Tax month	8	£1,940
Tax month	9	£1,750

Total £13,510

less contracted-out rebate of £135 = £13,375

£13,375 divided by 8 = £1,671.87

£1,671.87 multiplied by 12 = £20,062.50

This is more than the set amount for 2000/01 so you would not qualify for Small Employers' Relief.

How to get your money back

Deduct the amount you are entitled to recover from your payments to the Inland Revenue. You do not need to make a special entry.

Records you must keep

The column to record SMP recovered on your employees form P11 has been omitted for 2000/01 because there was not enough space and there is no legal requirement to record this information here.

If you want to keep a record of the amount of SMP recovered on form P11 use the column headed 'for employer's use'.

For 2000/2001 there are no changes to the information that must be submitted at the end of year on forms P14 and P35. See Card 17 of the *Employer's Quick Guide to Pay As You Earn and National Insurance contributions*, CWG1, from April 2000.

This leaflet gives general guidance only and should not be treated as a complete and authoritative statement of the law.

Leaflet CA35/36 from April 2000.
Prepared by Inland Revenue
National Insurance Contributions Office, Publications,
Newcastle upon Tyne.
Printed in the UK.
Available on the Internet.
Our address is: www.inlandrevenue.gov.uk