

Statutory Maternity Pay and Statutory Paternity Pay

The key payroll points for maternity and paternity pay.

At a glance

- Statutory Maternity Pay can be paid for up to 39 weeks.
- The first 6 weeks of SMP are paid at 90% of average weekly earnings.
- For the 2026 to 2027 tax year, the standard weekly rate for the remaining 33 weeks of SMP and for SPP is £194.32, or 90% of average weekly earnings if lower.

Statutory Maternity Pay

- The employee normally needs 26 weeks' continuous employment up to and into the 15th week before the baby is due.
- Average weekly earnings must meet the qualifying rules.
- The employee should provide a MATB1 form confirming the expected week of childbirth. This is issued by a doctor or registered midwife.
- SMP is normally 6 weeks at 90% of average weekly earnings, followed by 33 weeks at the statutory weekly rate or 90% of average weekly earnings, whichever is lower.

Statutory Paternity Pay

- The employee may qualify if they have responsibility for the baby's upbringing and are taking time off to support the mother or birth parent, or care for the baby
- SPP is paid for up to 2 weeks at the statutory weekly rate or 90% of average weekly earnings, whichever is lower.
- The employee must give the required notice and complete the relevant declaration.

Recovery from HMRC

- Most employers can recover 92% of statutory family payments.
- Small employers may be able to recover 109%, depending on their previous year's total Class 1 National Insurance.

What we need from you

- Send us the MATB1 form as soon as you receive it.
- Tell us the employee's intended leave start date and any changes.
- Tell us about Keeping in Touch days or any days worked during maternity leave.
- Send us paternity declarations before the pay run is finalised. Employees can use the GOV.UK online form, or your company form if you have one.



Useful links

- [Employer rates and thresholds 2026 to 2027](#)
- [Maternity pay and leave](#)
- [Paternity pay and leave](#)
- [Paternity Pay and Leave online form](#)