

ANNEX A

Statutory Maternity Pay – changes for women with an EWC on or after 1 April 2007

The weekly rate of SMP can be paid in part weeks to help to align salary and SMP payments.

Example 1

EWC 1<sup>st</sup> April 2007

Notified e/r start Thursday 1<sup>st</sup> March.

Baby born 15 February

1<sup>st</sup> day of Statutory Maternity Pay period Friday 16 February

Standard rate of SMP £108.85 per week

Salary £2800 per month, paid up to last working day of month:

Weekly pay = £646.1538

90% Weekly pay = £581.53846 = £581.54

SMP weeks run from Friday to Thursday

SMP pay period 16 February to 15 November 2007

First six weeks at 90% of AWE, thereafter standard rate

16 – 22 February = 1 week	£ 581.54
23 – 28 February = 6 days = 6/7 x 581.54	£ 498.47
01 March = 1 day = 1/7 x £581.54	£ 83.08
2 – 29 March = 4 weeks = 4 x £581.54	£2326.16
30 March = 1/7 standard rate	£ 15.55
31 March – 5 April = 6/7 x £108.85	£ 93.33
6 – 26 April = 3 x standard rate 2007/08	3 x standard rate (07/08)
27 - 30 April = 4/7 x standard 07/08 weekly rate	£4/7 07/08 rate
1 – 3 May = 3/7 weekly rate	3/7 + 4 weekly rate
4 – 31 May = 4 x weekly rate	
1 – 28 June = 4 weeks	4 + 1/7 weekly rate
29 June 1/7 standard weekly rate	
30 June – 5 July 6/7 x standard rate	6/7 + 3 + 5/7 x weekly rate
6 to 26 July = 3 weeks	
27 – 31 July = 5/7 x standard rate	
1 - 2 August = 2/7 weekly rate	2/7 + 4 + 1/7 x weekly rate
3 – 30 August = 4 weeks	
31 August = 1/7 standard rate	
1 - 6 September = 6/7 standard rate	6/7 + 3 + 1/7 x weekly rate
6 – 27 September = 3 weeks	
28 September = 1/7 standard rate	
29 September – 4 October = 6/7 standard rate	6/7 + 3 + 6/7 x weekly rate
5 – 25 October = 3 weeks	
26 – 31 October = 6/7 standard rate	
1 November = 1/7 standard rate	1/7 weekly rate + 2 weeks
2 – 15 November = 2 weeks	
Total SMP payable 39 weeks under the new rules	

Example 2

EWC 1<sup>st</sup> April 2007

Baby born 20 February 2007

First day of SMP Wednesday 21 February 2007

End of SMP pay period Tuesday 20 November 2007

AWE £110

90% rate = £99.00

Standard rate £108.85

Wages paid weekly on a Thursday

Rate payable throughout the SMP pay period = £99.00 per week.

21 - 22 February = 2 days	2/7 weekly rate = £ 28.29
23 - 27 February = 5 days	5/7 weekly rate = £ 70.72
28 February - 1 March = 2 days	2/7 weekly rate = £ 28.29
2 - 6 March	5/7 + 2/7 x weekly rate = £99.01
7 - 8 March	
As above until	5/7 weekly rate = £70.72
16 - 20 November = 5 days	