

Payroll Software specification on Statutory Maternity Pay

INTRODUCTION

1. This specification covers Statutory Maternity Pay (SMP) for women expecting a baby on or after **1 April 2007**.
2. **It does not provide for:**
 - **SMP entitlement where the employee's baby is born before the Qualifying Week**
 - **The calculation of average weekly earnings where weekly payments are mistimed**
 - **Interruptions of work in the period used for the continuous employment test**
 - **NHS Trust employees to elect to have their contracts treated as one**
 - **Changes of employer where the business is transferred as a going concern and employment is treated as continuous.**
3. **It assumes that:**
 - **the employee notifies her pregnancy in time, or the employer accepts any delay**
 - **acceptable evidence of pregnancy is held**
4. The routines described below make use of
 - Data supplied by HMRC. These usually apply to a whole year and will be supplied in the Notes for Payroll Software Developers. Please note that changes can be made during the year and may also be applied with effect from a specific Expected Week of Childbirth (*now referred to as Baby Due Week in guidance*), or more rarely from a specific start date of a Maternity Pay Period. The system should keep a record of these values and the year/dates to which they relate.
 - Data in respect of individual employees. The specification also includes validation checks for this data. Some data will not always be relevant to a particular employee.
 - Data derived by the payroll system. The specification also includes validation checks for this data. Some data will not always be relevant to a particular employee.
5. SMP is a statutory payment of earnings replacement payable to female employees, and workers who are treated as employees by regulations for NICs purposes, who have an employer who is liable to pay Class 1 Secondary contributions on their earnings. The definition of employee for SMP means that it is payable to workers, such as agency workers, who are not "employees" but whose earnings attract Class 1 NICs liability because of NIC regulations. However, employees who pay Primary NICs only because they have no liable secondary employer are not entitled to SMP.

SMP is payable for up to 39 weeks spanning the birth of the employee's baby. Entitlement to SMP continues if the contract of employment is terminated within 6 weeks of the date the baby is due or during the MPP.

The amount of SMP payable depends upon the employees' earnings calculated over a set

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period ending with the last payday on or before the Saturday of the 15th week before the baby due week.

If wages are paid in respect of a week in the MPP, for example for a KIT day, they may be offset against the SMP due for that week. If the wages are equal or greater than the SMP due no further SMP is payable but the employer may recover all or part of the amount of wages equal to the SMP as if they were SMP. If the earnings are less than the SMP due, then the balance of SMP entitlement must be paid.

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SPECIFICATION

1. Using the data the system will be able to calculate:
 - the amount of SMP that is to be paid to an employee by her employer during the Maternity Pay Period (MPP)
 - the amount of SMP paid and, if appropriate SMP compensation, that can be recovered by the employer
2. The system will also be able to keep the basic records required, see page 9.

NB1 "Date" means the data must be a date, in the format dd/mm/yyyy.

HMRC data				
	Description	Abbreviation used	Values for tax year 07/08	Recommended Field Size
A1	The Lower Earnings Limit for National Insurance Contributions purposes which is also the minimum level of average weekly earnings for entitlement to SMP to arise	LEL	£xx	£xxx.xx
A2	The number of weeks an employee needs to be continuously employed	Cont_Emp_weeks	26 weeks ending with QW	xx
A3	The number of weeks in the Maternity Pay Period (MPP)	MPP_weeks	39 if baby due ≥1 April 2007	xx
A4	Standard rate of SMP (this was previously known as the lower rate)	Standard_Rate	Lesser of earnings related rate or standard rate	£xxx.xx
A5	Small Employer Threshold (field size set at 100 thousand just in case)	SER_Threshold	£45000	£xxx,xxx
A6	Small Employer Recovery Rate	SER_Recovery	100%	xxx.xx%
A7	Small Employer Compensation rate	Comp	4.5%	xx.xx%
A8	Standard Recovery rate	Standard_Recovery	92%	xx.xx%
A9	Percentage for calculating the earnings related rate of SMP (this was previously known as the higher rate)	Earnings_Related_Percentage	90%	xxx.xx
A10	Maximum weeks at earnings related rate	Max_Weeks_Earnings_Related	6	xx
A11	Kit days may be worked up to maximum. Once allowance has been used any further days worked will result in employee forfeiting a complete week of SMP in accordance with existing rules for days worked.	Max_Kit_Days	10	

NB2 The system will need to be able to retain multiple entries for these variables associated

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with the relevant dates. A number of these data values are changed each year and normally apply for the whole year. However changes can be made during a year. Changes can also be applied with effect from a specific Baby Due Week, or more rarely from a specific start date of a Maternity Pay Period.

Employee data			
	Description of data	Abbreviation used	Validation check
B1	Date baby due on medical evidence – usually from form MAT B1. Required even if baby is born early and paying SMP based on that date.	Baby_Due_Date	Date.
B2	Date baby born – only required if baby is born before the employee had started her maternity leave. See also NB3	Baby_Born_Date	Date. May be blank if entry at Notified_Leave_start
B3	Start date of employment	Employment_start	Date

Employee data			
	Description of data	Abbreviation used	Validation check
B4	End date of employment	Employment_end	Date. May be blank unless earlier than QW_SUN
B5	Baby stillborn? NB if the baby survives for only an instant it is a live birth not a stillbirth If the baby is stillborn before the 25 th week of pregnancy (treated as the 16 th week before the EWC) there is no entitlement to SMP	Stillbirth	Yes, No or left blank. May be blank unless Baby_Born_Date is < (QW_SUN – 7 days)
B6	First day of absence from work because of a pregnancy related illness on or after the Sunday of the 4 th week before the Expected Week of Childbirth. Not required after the employee has started her maternity leave.	PRI_start	Date. Must be blank unless on or after (EWC_SUN – 4 weeks). Leave blank if > Notified_Leave_start .
B7	Date on which the employee intends to start her maternity leave, as notified by her. Must be capable of being changed. See also NB3	Notified_Leave_start	Date. May be blank if baby born before notification given or if employee notifies intention to work up to baby's birth. Cannot be earlier than 11 weeks before EWC_SUN .

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B8	Date(s) employee worked which are not part of the KIT allowance during Maternity Pay Period. Must be capable of multiple entries, see NB4.	MPP_Work_Not_KIT_Day	Cannot be < MPP_Start_Week(n=1) or > MPP_End_Week(n=MPP_weeks)
B9	SMP entitlement stops on: <ul style="list-style-type: none"> ▫ MPP_End_Week(n+1) after the employee dies ▫ MPP_End_Week(n) after the employee is taken into legal custody 	SMP_stop	Date. May be blank.
B10	Amount of MA paid to employee shown on letter from Jobcentre Plus. Not required where Average_Weekly_Earnings and Earnings_RP revised as a result of backdated pay rise but old Average_Weekly_Earnings \geq LEL	MA_Paid	£x,xxx.xx or blank

NB3 Either value **Baby_Born_Date** OR **Notified_Leave_Start** must be held. Both values can be held if desired, though the specification does not require both where the baby is born after leave has started.

NB4 **MPP_Work_Not_KIT_Day** This is only one method of identifying the weeks during the MPP when the employee worked. Some systems use flags, others derive the data from dates of absence. Providing that no SMP is paid for weeks during the MPP when the employee worked any method of storing this data is acceptable.

System derived data			
	Data Definition	Abbreviation used	Validation check
C1	Sunday of the Baby DueWeek see NB5	BDW_SUN	Sunday Date
C2	Sunday of the Qualifying Week (QW)	QW_SUN	Sunday Date
C3	Saturday of the BDW	BDW_SAT	Saturday Date
C4	Saturday of the QW	QW_SAT	Saturday Date
C5	Date of first pay day on or before QW_SAT	Payday_End_RP	Date Must be \leq QW_SAT
C6	Date Eight weeks before Payday_End_RP	8_Weeks_RP	Date
C7	Date of First pay day before 8_weeks_RP .	Payday_Start_RP	Date
C8	Sum Gross Niabile Earnings paid in relevant period	Earnings_RP	Must be \geq £0
C9	The employee's average weekly earnings. Must be held truncated to 5 decimal places	Average_Weekly_Earnings	Must be \geq £0

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C10	Number of days from Payday_Start_RP (exclusive) to Payday_End_RP (inclusive)	Days_in_RP	Must be ≥ 56
C11	Rounded divisor used when calculating average weekly earnings for employee paid weekly or in multiples of a week Weekly_Divisor = Days_in_RP \div 7 rounded down to whole number	Weekly_Divisor	Must be ≥ 1
C12	Rounded divisor used when calculating average weekly earnings for employee paid calendar monthly or in multiples of a calendar month. Monthly_Divisor = number of whole calendar months in relevant period. If there are not a whole number of calendar months in the relevant period round to a whole number as follows <ul style="list-style-type: none"> ▫ 30 and 31 day months: 15 days or less round down, 16 days or more round up ▫ 28 and 29 day months: 14 days or less round down, 15 days or more round up. 	Monthly_Divisor	Must be ≥ 1
C13	Start of each week in the Maternity Pay Period (MPP) This may be any day of the week.	MPP_Start_Week (n)	Date. "n" must be ≥ 1 and \leq MPP_Weeks
C14	Earnings-related rate. Always round up to whole pence if 3 rd , 4 th or 5 th decimal point >0	Earnings_Rate	Must be \geq £0
C15	End of each week in the Maternity Pay Period	MPP_End_Week(n)	Date. "n" must be ≥ 1 and \leq MPP_Weeks
C16	The qualifying tax year to establish if the employer qualifies for Small Employers Relief	Qual_Year	Must be a tax year
C17	Gross Primary & Secondary Class 1 NIC liability for Qual_Year (net of any contracted-out rebate due for that tax year). Do not include Class 1A or Class 1B NICs	NIC_Qual_Year	Must be \geq £0. May be blank
C18	Calculated amount of Class 1 NICs for SER purposes if employer was not liable for Class 1 NICs for the whole Qual_Year	Calc_NIC_Tax_Year	Must be \geq £0. May be blank
C19	Calculated amount of Class 1 NICs for SER purposes if employer was not liable for Class 1 NICs in Qual_Year	Calc_NIC_Prev_Year	Must be \geq £0. May be blank. Required if value at NIC_Prev_Year

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C20	Gross Primary & Secondary Class 1 NIC liability for tax year in which QW_SUN falls if employer was not liable to Class 1 NICs in Qual_Year . Liability is net of any contracted-out rebate due for those tax months even if not actually claimed in those tax months. Do not include Class 1A or Class 1B NICs	NIC_Prev_Year	Must be ≥ £0. May be blank. Required if no value at NIC_Qual_Year
C21	Total SMP paid during a tax period. If payment of SMP spans more than one tax year a separate total is needed for each tax year.	SMP_Tax_Period	Must be ≥ £0.00.

NB5 Baby Due Week was previously known as Expected Week of Childbirth or Expected Week of Confinement, which is the terminology used in the legislation, and on form MATB1. However, HMRC use the term Baby Due in its employer guidance..

Calculation routines:

1	Check that employee is female.
	If user states employee is not female do not calculate SMP and display error message to user.
2	Ask user to give date baby due and calculate Baby Due Week (BDW) and Qualifying Week (QW).

BDW_SUN	If Baby_Due_Date = Sunday then BDW_SUN = Baby_Due_Date : If Baby_Due_Date ≠ Sunday then BDW_SUN = Sunday before Baby_Due_Date
QW_SUN	BDW_SUN - 15 weeks
BDW_SAT	Saturday after BDW_SUN
QW_SAT	Saturday after QW_SUN

3	If value held for Baby_Born_Date check whether Baby_Born_Date < QW_SUN. If yes special rules apply which are not currently covered in this specification. The employee may still be entitled to SMP. Display appropriate message to user.
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4	<p>Calculate average weekly earnings</p> <ul style="list-style-type: none"> a. Establish relevant period. The relevant period runs from Payday_Start_RP to Payday_end_RP. Exclude Payday_Start_RP and include Payday_End_RP. Payday_Start_RP is the first pay day before 8_weeks_RP. b. . System to calculate Earnings_RP which are the sum of the gross earnings, liable for Class 1 NICs (or would be but for the employee's age and level of earnings), paid in the relevant period c. System must be able to recognise pay frequency, ie weekly, or multiples of a week, calendar monthly etc and Calculate Average_Weekly_Earnings - truncated to 5 decimal places (no rounding) using appropriate formula.
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The formula for calculating Average Weekly Earnings depends on the employee's normal pay frequency and is the appropriate one of the following:

Employee's normal pay frequency	Formula for calculating Average Weekly Earnings
weekly or in multiples of a week, eg fortnightly, or the last Friday of every month	<p>Average_Weekly_Earnings = Earnings_RP ÷ Weekly_Divisor</p> <p>Weekly_Divisor = Days_in_RP ÷ 7 rounded down to a whole number when 1st decimal place >0.</p>
Calendar monthly, or in multiples of a calendar month, eg quarterly or annually	<p>Average_Weekly_Earnings = Earnings_RP ÷ Monthly_Divisor x 12 ÷ 52</p> <p>Monthly_Divisor = number of whole calendar months in relevant period. If there are not a whole number of calendar months in the relevant period round as follows</p> <ul style="list-style-type: none"> ▫ 30 and 31 day months: 15 days or less round down, 16 days or more round up ▫ 28 and 29 day months: 14 days or less round down, 15 days or more round up.
Irregularly	Average_Weekly_Earnings = Earnings_RP ÷ Days_in_RP x 7

NB6 **Earnings_RP** does not usually include any earnings liable to Class 1B National Insurance contributions. However if **Average_Weekly_Earnings** < **LEL** applying on **QW_SAT**, then **Earnings_RP** must be increased to include any payment made during the relevant period which would normally attract Class 1 NIC liability but was included in a PAYE settlement agreement and on which Class 1B NICs are due.

NB7 If employee receives a pay rise any time from the start of the RP to the end of her maternity leave (ordinary and additional) it must be treated as if it applies to her earnings during the RP. If it increases **Earnings_RP** then **Average_Weekly_Earnings**, **Earnings_Rate** and **SMP_Tax_Year** MUST be recalculated and the additional SMP due paid to the employee, and the additional SMP and SMP compensation recovered. If employee did not originally qualify then prompt user for entry at **MA_Paid**. See 6d for how to calculate the additional SMP due.

NB8 If employee receives a back dated pay rise (as in NB7) which retrospectively increases **Earnings_RP** AND **Earnings_RP** had to be increased to include Class 1B earnings (as set out in NB5). Then Class 1B earnings must be removed before back-dated payrise is applied. If revised **Average_Weekly_Earnings** (taking into account backdated payrise) is less than **LEL** applying on **QW_SAT**, then **Earnings_RP** must be re-calculated again including the back-dated pay rise AND the Class 1B earnings.

5. Check if SMP entitlement conditions satisfied:

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SMP NOT due if:

- **Average_Weekly_Earnings** < **LEL** at **QW_SAT**
- **Employment_start** > **QW_SAT** – **Cont_Emp_Weeks**
- **Employment_end** < **QW_SUN**
- **Stillbirth** = Y and **Baby_Born_Date** is < (**QW_SUN** – 7 days)

If SMP not due system should prompt user to complete form SMP1 unless SMP not due because of a stillbirth.

6. Paying SMP

- a. Establish the start date of the Maternity Pay Period (MPP) **MPP_Start_Week(n=1)**
(If **Baby_Due_Date** < 1 April 2007 then see Tec Spec Version 1.2).
 - i. [**Baby_Born_Date** ≥ **Notified_Leave_Start**] AND **PRI_Start** is blank]
THEN **MPP_Start_Week(n=1)** = **Notified_Leave_start**
 - ii. [**Baby_Born_Date** is blank AND **PRI_Start** is blank] THEN
MPP_Start_Week(n=1) = **Notified_Leave_start**
 - iii. If [**Baby_Born_Date** < **Notified_Leave_start**] THEN
MPP_Start_Week(n=1) = day after **Baby_Born_Date**
 - iv. If [date at **Baby_Born_Date** AND **Notified_Leave_start** is blank] THEN
MPP_Start_Week(n=1) = day after **Baby_Born_Date**
 - v. If date at **PRI_start** THEN **MPP_Start_Week(n=1)** = day after **PRI_start**
 - vi. If **Baby_Born_Date** AND **PRI_Start** held THEN
 - ◆ If **Baby_Born_Date** < **PRI_Start** then follow rules at ii.
 - ◆ If **Baby_Born_Date** ≥ **PRI_Start** then follow rules at iii.
- b. Establish the **Earnings_rate** = **Average_weekly_earnings** x **Earnings_Related_Percentage** (Calculate truncated to 5 decimal places of pounds, then if 3rd, 4th or 5th decimal places > zero round up to next whole penny)
- c. Establish **MPP_End_Week(n)** and the SMP due in each week: Where the day(s) worked during a MPP week is not a KIT day, then no SMP is due for that week. If **MPP_work** > **MPP_End_Week(n)** or ≤ **MPP_End_Week(n)** to date ≥ (**Earnings_Rate** x 6) then SMP due – **Standard_Rate** UNLESS **Standard_Rate** > **Earnings_rate** where SMP due **Earnings_Rate**.
- d. Paying additional SMP as a result of a pay arise which retrospectively increases **Earnings_RP**. Recalculate the **Average_Weekly_Earnings** and **Earnings_Rate**
 - If SMP paid before the recalculation then extra SMP due:
 - ◆ For first 6 weeks of payment is ΣSMP due each **MPP_End_Week(n)** using new **Earnings_Rate** – ΣSMP due each **MPP_End_Week(n)** using old **Earnings_Rate**
 - ◆ For remaining weeks is ΣSMP due each **MPP_End_Week(n)** using lesser of **Standard_Rate** OR new **Earnings_Rate** – ΣSMP due each **MPP_End_Week(n)** using old **Earnings_Rate**

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- If no SMP paid before recalculation and no **MA_Paid** recorded, then: SMP due is $(\text{Earnings_Rate} - \text{Standard_Rate}) \times 6$
- If no SMP paid before recalculation and **MA_Paid** recorded, then: SMP due is $(\text{MPP_End_Week}(n) - \text{MA_Paid}) \times 6$

NB9 Where an employee is in receipt of SMP and other pay emoluments for the same week they must receive at least the SMP due and the employer can recover the SMP compensation amount that is appropriate for the amount of SMP paid.

NB10 SMP due on each **MPP_End_Week(n)** should normally be paid on the next payday, but if the employers pay practices mean that they would normally pay wages or other payments before that date then this is acceptable. An example of this would be where an employee is paid their salary for the month on the 15th of the month. However, if the employee's circumstances change the employer and employee should be aware that this may cause an overpayment and/or over-recovery of SMP that would need to be corrected. This is most likely to happen if the employee has to attend work unexpectedly other than on a KIT day or more unusually **SMP_Stop** is triggered.

NB11 **Optional** Part-week payments to align with normal pay frequency. Payments due for part-weeks of SMP at the beginning or end of the pay period **may** be made at the same time as the normal monthly payment. If this function is included the SAP should be displaced or calculated as follows:: take the weekly SMP and multiply by the number of days in the part-week, then divide by 7 truncated to 5 decimal places and round up to nearest penny above. [Do not calculate a rounded daily rate].

NB12 SMP can be paid in a lump sum at the start of the Maternity Pay Period. This could cause an overpayment if the employee's circumstances change, and the employer and the employee could also pay more in National Insurance Contributions. This could also cause an under-payment if the Maternity Pay Period spans a tax year and the new rate is not known at the time the payment is made.

7 Stopping paying SMP

SMP stops

- if $\text{SMP_Stop} < \text{MPP_End_Week}(n=\text{MPP_weeks})$
- at $\text{MPP_End_Week}(n=\text{MPP_weeks})$

If SMP ends other than at $\text{MPP_End_Week}(n=\text{MPP_Weeks})$ system

- should prompt user to complete form SMP1
- check that part week payments of SMP have not caused an overpayment of SMP.

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8. Recovering SMP

- a. For each Maternity Pay Period establish whether SMP paid to that employee qualifies for Small Employers Relief or not by establishing **Qual_Year** and **NIC_Qual_Year**:
- ◆ **Qual_Year**=tax year before **QW_SUN**
 - ◆ If the employer was not liable for Class 1 NICs for the whole of **Qual_Year** year then establish **Calc_Qual_Year**.
 - ◆ If employer was not liable to Class 1 NICs in qualifying tax year then establish **Calc_NIC_Prev_Year**.

Calc_NIC_Qual_Year = $\text{sumNIC_Qual_Year} \div \text{number of months employer was liable for Class 1 NICs} \times 12$

Calc_NIC_Prev_Year = $\text{sumNIC_Prev_Year} \div \text{number of months between start of liability for Class 1 NICs and tax month ending prior to QW_SUN (inclusive)} \times 12$

NB13 The qualifying tax year could be four years before the tax year in which the SMP has been paid

NB14 Where payment of SMP spans a tax year the SMP recovery on each payment of SMP is calculated using the relevant rates that apply to the tax year in which the SMP was paid. Calculations should first be truncated to 5 decimal places of pounds, then if 3rd, 4th or 5th decimal places > zero round up to next whole penny

- b. If **NIC_Qual_Year**, **Calc_NIC_Qual_Year**, OR **Calc_NIC_Prev_Year** \leq **SER_Threshold** then SMP recovery is **SMP_Tax_Period** x **SER_Recovery** AND SMP compensation is **SMP_Tax_Period** x **Comp** . See NB13 for rounding.
- c. If **NIC_Qual_Year**, **Calc_NIC_Qual_Year**, OR **Calc_NIC_Prev_Year** > **SER_Threshold** then SMP recovery is **SMP_Tax_Period** x **Standard_Recovery** Comp See NB13 for rounding.

NB15 Part-week payments of SMP. Example of part week payments for a payroll where employees are paid up to the last working day of each month (Sat/Sundays at end of month carried over to next month)

EWC 1st April 2007

Notified e/r start Thursday 1st March.

Baby born 15 February

1st day of Statutory Maternity Pay 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

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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 – 12 April = 1 x standard rate 2007/08	1 week standard rate (07/08)
13 - 26 April = 2 weeks at 2007/2008 rate	2 x standard rate (07/08)
27 - 30 April = 4/7 x standard 07/08 weekly rate	£4/7 07/08 rate
Pattern continues to end of MPP	
1 November = 1/7 standard rate	
2 – 15 November = 2 weeks	1 weekly rate + 2 weeks
Total SMP payable 39 weeks les	

Records

System must be able to produce the following reports:

For each employee:

- The weeks and amounts of SMP paid in the tax year
- Any weeks in the Maternity Pay Period where SMP is not due and the reason why

Amount of SMP recovery and any SMP compensation due for a tax year. If a payment of SMP spans a tax year separate records are required for each year.

If SMP is paid to an employee under age 16 years or 65 years and over, the records are the same as for other employees.

System should prompt user to keep the medical evidence of pregnancy provided by the employee, eg form MAT B1

System must also transfer required SMP details for required legislative returns:

- P11 or substitute - SMP paid on each payday during tax year
- P14 Σ SMP paid during tax year
- P35 Σ SMP recovered and Σ SMP compensation recovered.

This document includes updates as required by the introduction of:

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39 Weeks entitlement to SMP

Anyday start for SMP to align with maternity leave

Part-week payments of SMP to align with normal payroll dates

KIT days

The removal of age restrictions on payment of SMP

Standard Mathematical Symbols used

symbol	Meaning as used in technical specification
=	Equal or “on”
<	Less than or “earlier than”
≤	Equal or less than or “on or before”
>	More than or later than
≥	Equal or more than or “on or after”
Σ	Summation such as in ΣSMP is the sum of several weeks SMP