

# What to do if your employee is pregnant

*Includes:*

Basic Guide to SMP  
SMP Rates  
SMP Tables

Use from  
6 April 2002 to  
5 April 2003 inclusive

Important changes to this publication - see page 3 for details

## Help

We can help you

### By telephone

(Calls may be recorded for quality and training purposes.)

- New employers (*less than 3 years*) **0845 60 70 143**  
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- More experienced employers **0845 7 143 143**  
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- Deaf or hard of hearing employers *Textphone* **0845 602 1380**

For a list of helplines and opening hours, see your *Employer's Bulletin*.

### In person

We have specially trained Business Support Teams covering all parts of the country to help you understand

- what records to keep
- what returns to make
- when to send us information.

The Business Support Teams can arrange a one-to-one visit at your business address to sort out your payroll needs. They also offer a range of workshops on specific subjects designed with busy employers in mind.

For more details, and to book a one-to-one visit or a workshop, contact your local Business Support Team by

- logging on to our website at [www.inlandrevenue.gov.uk/bst/index.htm](http://www.inlandrevenue.gov.uk/bst/index.htm) or
- calling the New Employer's Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

### At your local Inland Revenue office

Your local Inland Revenue office can also help you. To contact them, look under 'Inland Revenue' in your phone book. Write the telephone number below for future use.

Please tell us your reference, which you can find on all correspondence from your Inland Revenue office.

If your enquiry is about one of your employees, please also tell us their National Insurance number.

### By Internet

Log on to the employer's website at [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk) and click on 'Employers'.

## Further guidance

### Employer's Help Books

We have a new range of Employer's Help Books.

Included in your *Employer's Pack* is

- *Finishing the tax year up to 5 April 2002, E10*
- *Starting the tax year from 6 April 2002, E11*
- *Day-to-day payroll, E13*
- *What to do if your employee is sick, E14*

Available on your Employer's CD-ROM, the Internet and from the Employer's Orderline is

- *What to do if your employee is pregnant, E15*

These Help Books are for guidance only.

They are not comprehensive and have no legal force.

We also have a number of other booklets that give further guidance, for example

- *Employer's Further Guide to PAYE and NICs, CWG2(2002)*
- *Class 1A NICs on benefits in kind, CWG5(2002)*
- *Expenses and Benefits – a tax guide, 480(2002)*

You can also view these booklets, and other forms and guidance on

- the Internet – log on at [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk) and click on 'Employers'
- the Employer's CD-ROM in your Employer's Pack.

Or you can get a copy from the Employer's Orderline. Check the *Order Form* in your *Employer's Pack* for a full list of what is available and how to order.

### Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print.

For details, please ask at your local Inland Revenue office or Enquiry Centre.

### Yr Iaith Gymraeg/Welsh language

Ffoniwch **0845 7 660 830** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

# Contents

	page
Introduction	2
<hr/>	
<b>Part 1    General information about              Statutory Maternity Pay</b>	<b>3</b>
<hr/>	
Changes for 2002-2003 tax year	3
<hr/>	
If you are unhappy with our service	3
<hr/>	
Maternity Certificates - New from 28th September 2001	3
<hr/>	
Form SMP1 on CD ROM	3
<hr/>	
Recovering Statutory Maternity Pay in 2002-2003	3
<hr/>	
<b>Part 2    Basic Guide</b>	<b>4</b>
<hr/>	
Abbreviations and terms	4
<hr/>	
Forms you may need to use	4
<hr/>	
How do I prepare for SMP?	4
<hr/>	
My employee tells me she is pregnant, what should I do?	4
<hr/>	
Calculating average weekly earnings in the 'relevant period'	5
<hr/>	
Calculating 90% ( <sup>9</sup> / <sub>10</sub> ths) of your employee's average weekly earnings	6
<hr/>	
<b>Part 3    Recovering Statutory              Maternity Pay</b>	<b>9</b>
<hr/>	
What to do if you were a new employer in the qualifying tax year	10
<hr/>	
If you become an employer in 2002-2003	10
<hr/>	
Getting money back quickly direct from your Inland Revenue Accounts Office	11
<hr/>	
Records you must keep	11
<hr/>	
<b>Part 4    Statutory Maternity Pay Tables</b>	<b>12</b>
<hr/>	
Explanation of Statutory Maternity Pay Tables	12
<hr/>	
Tables	13 & 14
<hr/>	
<b>Statutory Maternity Pay record sheet, SMP2</b>	
<hr/>	

## Statutory Maternity Pay

This guide will help you with

- how to work out whether you have to pay Statutory Maternity Pay to a pregnant employee of yours by looking at all the qualifying conditions
- the new Lower Earnings Limit of £75.00 from 6 April 2002 that you need to know to work out if your employee qualifies for Statutory Maternity Pay
- how to work out how much Statutory Maternity Pay you must pay and how long you must pay it for
- how to work out how much you can recover and how to recover it
- the records you must keep and how to record what you have paid during, and at the end of, each tax year
- the new lower weekly rate of Statutory Maternity Pay which is £75.00 payable from week beginning Sunday 7 April 2002 to Saturday 13 April 2002. You must not use this rate for paying Statutory Maternity Pay after paying for week ending Saturday 5 April 2003
- the higher rate of Statutory Maternity Pay which remains at 90% ( $\frac{9}{10}$ ths) of your employee's average weekly earnings and is payable for the first 6 weeks for which you pay her Statutory Maternity Pay. **But** if 90% ( $\frac{9}{10}$ ths) of her average weekly earnings is less than £75.00, you must pay her £75.00 for all of the weeks for which you pay her Statutory Maternity Pay
- how to use the tables on pages 13 and 14, to work out the important dates, so that you can decide if Statutory Maternity Pay is payable to your pregnant employee
- what you must do if your pregnant employee is not entitled to Statutory Maternity Pay from you.

## Part 1 General Information about Statutory Maternity Pay

### Changes for the 2002-2003 tax year

At the time this leaflet was printed, changes in the rates for payment of Statutory Maternity Pay, and for recovery under the Small Employers' Relief scheme, for the 2002-2003 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2002.

This Help Book takes you through the step by step guide on paying and recovering Statutory Maternity pay (SMP) for your employee, it also includes the SMP Rates and the SMP Tables and replaces *Statutory Maternity Pay Tables, CA36*.

### If you are unhappy with our service

If you are unhappy with any aspect of the service you have received from Inland Revenue, you should complain to the manager at the office you have been dealing with.

### Maternity Certificates - New from 28 September 2001

*The Social Security (Medical Evidence) and Statutory Maternity Pay (Medical Evidence) (Amendment) Regulations, 2001* came into force on **28 September 2001**.

These new regulations enable doctors and midwives to issue a Maternity Certificate, form MATB1, earlier than in the past. Employers were told of this change in the September 2001 issue of the Employer's Bulletin.

The change means that a certificate can now be issued from the 20th week before a woman's Expected Week of Confinement.

For example, a woman expecting a baby on 3 March 2002 can get her certificate from the 14 October 2001 instead of waiting until the 25 November 2001.

Women must still give their employers the certificate within 21 days of the start of the maternity absence.

Old style certificates may still be used, showing the 14th week instead of the 20th week before the Expected Week of Confinement at Part A of the form. If you receive such certificates, signed on or after 28 September and after the start of the 20th week before the Expected Week of Confinement, you should accept them.

### Form SMP1 on CD ROM

Copies of Form SMP1 are now available on the CD ROM which accompanied the April 2002 Employer's Pack. It can be printed off as an alternative to

- ordering printed copies from Benefits Agency (BA) Offices
- Completing the form online or printing the form for completion from the DWP website at [www.dwp.gov.uk/advisors/claimforms.htm](http://www.dwp.gov.uk/advisors/claimforms.htm)

### Recovering Statutory Maternity Pay in 2002-2003

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

To find out if you qualify for SER see pages 9, 10 and 11 of this leaflet.

For the 2002-2003 tax year, employers who qualify as a small employer can recover 100% of the Statutory Maternity Pay that they have paid plus 4.5% National Insurance Contribution compensation.

## Part 2 Basic Guide

### Abbreviations and terms

<b>SMP</b>	Statutory Maternity Pay
<b>EWC</b>	Expected Week of Confinement, the week in which your employee's baby is expected to be born. The tables on pages 13 and 14 will help you work this out.
<b>QW</b>	Qualifying Week, the 15th week before the EWC. This is the week that is used in most of the qualifying conditions to decide if your employee can get SMP or not. The tables on pages 13 and 14 will help you work this out.
<b>MPP</b>	Maternity Pay Period. The period of 18 weeks during which SMP can be paid. SMP cannot be paid for any week in the MPP in which your employee does some work for you.
<b>LEL</b>	Lower Earnings Limit, for National Insurance contributions purposes. Used as the level of earnings necessary for entitlement to SMP. £75.00 from 6 April 2002
<b>NICs</b>	National Insurance contributions, you must be liable to pay Class 1 NICs for your pregnant employee's earnings if they are high enough.

### Forms you may need to use

<b>MATB1</b>	Maternity Certificate or medical evidence of pregnancy. A pregnant employee will be given this by her doctor or midwife up to 20 weeks before her baby is due. You cannot pay SMP without this certificate.
<b>P12</b>	Deduction Working Sheet - record of PAYE income tax, NICs, SSP, SMP, Student Loan Deductions and tax credits - one for each employee.
<b>SMP1</b>	Includes a claim to Maternity Allowance for pregnant employees who are not entitled to SMP. Available from your nearest BA Office or on the 2002 Employer's Pack CD ROM
<b>SMP2</b>	Optional record sheet, copy attached at the back of this booklet, and you may find it helpful to use with this booklet.
<b>CA29</b>	SMP Manual for employers.

The SMP2, and CA29 can be ordered from the Employer's Orderline on **0845 7 646 646** or from the Inland Revenue website [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)

**Important: For all SMP purposes a week is a period of 7 days, starting with a Sunday.**

### How do I prepare for SMP?

Step 1 Make sure your employees know

- they must tell you at least 21 days before they plan to start their Maternity leave. You can ask for notification in writing if you wish
- they must normally give you notice in person. If this is not possible you should accept notice given on their behalf
- what sort of medical evidence you will need to decide whether you can pay SMP or not
- they should give you their medical evidence within 21 days of the start of their MPP.

You will need to keep a supply of forms SMP1 to give to those employees who cannot get SMP from you. They are available from your nearest BA Office, on the CD ROM or on the DWP website at [www.dwp.gov.uk/advisors/claimforms.htm](http://www.dwp.gov.uk/advisors/claimforms.htm)

### My employee tells me she is pregnant, what should I do?

Step 2 You need Medical Evidence

You will need medical evidence of the date her baby is due before you can pay SMP. Medical evidence, which should be a Maternity certificate form MATB1 or other medical evidence signed by a doctor or midwife, should be given to you within 21 days of the start of your employee's MPP, that is not later than the last day (Saturday) of the third week of her MPP.

Medical evidence can't be issued more than 20 weeks before the baby is due.

Step 3 Work out the Expected Week of Confinement (EWC) and the Qualifying Week (QW)

Ask your employee for the date when her baby is due and work out the EWC using Column 1 of the Tables on pages 13 and 14. Now move to column 2 and this will give you the QW date. You need to keep a record of the EWC and the QW.

Step 4 Work out whether your employee has worked for you long enough  
Your employee must have been employed by you

- at some time during the QW, **and**
- continuously for 26 weeks up to, and including the QW, (Note, even one day's work in the QW means that the QW is counted towards the 26 weeks).

Check the latest start date in column 3 of the Tables, on pages 13 and 14, to make sure she has been employed by you for at least 26 weeks into the QW.

If she has, go to step 5.

If she has not, you cannot pay her SMP and you must give her a form SMP1 with her MATB1 showing why you cannot pay. Note your records, and keep a copy of her MATB1.

Step 5 Has she left your employment before she intends to start her MPP?  
If your employee

- leaves your employment before the start of the QW, or
- voluntarily leaves, for reasons unconnected with her pregnancy after the start of the QW

she cannot get SMP from you. If she leaves after the QW, you should give her a form SMP1, showing why you cannot pay SMP, and note your records.

If your employee's employment with you is ended without her consent at any time between the start of the QW and the date she intended to start her MPP, she is still entitled to SMP from you. Her MPP will start on the Sunday of the 11th week before her baby is due if her employment ends before that Sunday or from the Sunday after she stops work if that is later.

### Calculating average weekly earnings in the 'relevant period'

Step 6 Does your employee have average weekly earnings, in the 'relevant period', at least equal to the LEL?

Check whether your employee's average weekly earnings in her 'relevant period' are £75.00 or more.

When calculating average weekly earnings to see whether the employee qualifies for SMP, and the calculation ends with a fraction of a penny, you do not round to the nearest penny.

#### Earnings less than LEL

If your employee's average weekly earnings are less than the LEL, that is £74.999 or less, you cannot pay her SMP. You must give her form SMP1 and note your records.

#### Earnings equal to or more than LEL

If your employee's average weekly earnings are equal to, or more than, the LEL you should pay her SMP.

#### What is the 'relevant period'?

The 'relevant period' for each employee is a period of at least 8 weeks **ending** with the last normal pay day before the end of her QW and **beginning** with the day after the pay day that fell at least 8 weeks before that one.

First work out her 'relevant period' as in the example below.

#### Example

The 'relevant period' is defined as the period between

- 1 the last normal pay day before the end of the QW, that is on, or before, the last day of the QW. This pay day will be the end of the 'relevant period', **and**
- 2 the last normal pay day falling **no less than 8 weeks before** the pay day at 1. The day after this pay day will be the start of the 'relevant period'.

Include all earnings paid after the date at 2, up to and including those paid on the date at 1.

employee paid weekly on a Friday - QW ends 24th August 2002

Week 8	Date 2	Week 7	Week 6	Week 5	Week 4	Week 3	Week 2	Week 1	Date 1 last pay day before the end of the QW
28/06	29/06	05/07	12/07	19/07	26/07	02/08	09/08	16/08	23/08

The 'relevant period' is 29th June 2002 (the day after the pay day at 28th June 2002) to 23rd August 2002. All earnings paid in this 'relevant period' must be divided by the number of weeks in the 'relevant period', in this case it is 8 weeks.

In some instances, you may find that you have to count back further than 8 weeks to find the last normal pay day before the pay day at 1. However, once you have counted back to a pay day that does fall **no less than 8 weeks** before the pay day at 1 you must not count back any further.

In many cases it will be obvious whether or not your employee's earnings are high enough. If, for example, she has been paid £250.00 a week for each of the 22 weeks before the QW you will not need to calculate her earnings to see if she is entitled. However, you will still need to calculate her average weekly earnings so that you can pay her 90% (<sup>9</sup>/<sub>10</sub>ths) higher rate correctly.

## Calculating 90% (9/10ths) of your employee's average weekly earnings

What counts as earnings?

Any payment that is treated as earnings for Class 1 NICs purposes must be counted, except money drawn on account by company directors in anticipation of voting. This includes any Statutory Sick Pay (SSP) **but excludes** Working Family Tax Credit and Disabled Persons' Tax Credit.

Weekly paid employees

Employee paid once a week or in multiples of a week for example fortnightly, three, four or five weekly

- 1 establish her 'relevant period' as in step 6
- 2 add together the gross earnings paid in the 'relevant period', **and**
- 3 divide the total by the number of weeks in the 'relevant period' to give the average gross weekly earnings.

### Example 1 - weekly paid

Your part-time employee is paid weekly each Friday. Her EWC is 29 September to 5 October 2002 and her QW starts on 16 June 2002.

The last normal pay day to fall before the end of the QW is 21 June and the last normal pay day at least 8 weeks before that is 26 April.

The 'relevant period' is therefore, 27 April to 21 June, that is 8 weeks.

Her earnings in that period were

3 May	£77
10 May	£52 (1 day unpaid sick absence)
17 May	£77
24 May	£77
31 May	£77
7 June	£77
14 June	£77
21 June	£77
<b>Total</b>	<b>£591</b>

Average weekly earnings =  $£591 \div 8 = £73.875$   
(no rounding up is ever done when average weekly earnings are calculated to see if the employee is entitled to SMP)

Average weekly earnings for this employee are below the LEL of £75.00 and no SMP is due. You should issue a form SMP1 so that the employee can claim Maternity Allowance from the Benefits Agency.

### Example 2 - weekly paid

Your employee is paid weekly each Friday. Her EWC is 22 September to 28 September 2002 and her QW starts on 9 June 2002.

The last normal pay day to fall before the end of the QW is 14 June and the last normal pay day at least 8 weeks before that is 19 April.

The 'relevant period' is therefore, 20 April to 14 June, that is 8 weeks.

Her earnings in that period were

26 April	£134	including overtime
3 May	£120	
10 May	£120	
17 May	£151	including bonus
24 May	£120	
31 May	£0	unpaid leave
7 June	£120	
14 June	£120	
<b>Total</b>	<b>£885</b>	

Average weekly earnings =  $£885 \div 8 = £110.625 \times 90\%$   
(9/10ths) =  $£99.562$  rounded up to  $£99.57$  this is the weekly rate of SMP due for first 6 weeks you pay SMP.

### Example 3 - paid every four or five weeks

Your employee is paid on the last Wednesday of every month. Her EWC is 13 to 19 October 2002 and her QW starts on 30 June 2002.

Her last normal pay day before the end of the QW is 26 June 2002.

The last normal pay day to fall at least 8 weeks before that is 24 April 2002.

Her 'relevant period' is, therefore, 25 April to 26 June 2002, that is 9 weeks.

Her earnings in that period were

29 May 2001 (5 weeks)	£1848.75
26 June 2001 (4 weeks)	£1479.00
<b>Total</b>	<b>£3327.75</b>

Average weekly earnings =  $£3327.75 \div 9 = £369.75$

## Monthly paid employees

If your employee is normally paid once each calendar month

- establish her 'relevant period' as in step 6
- add together the gross earnings paid in the 'relevant period', **and**
- divide the total by the number of months in the 'relevant period' (if this is not a whole number of months, round to the nearest whole number), **and then**
- multiply by 12, **and**
- divide by 52.

### Example

Your employee is paid on the 15th of each calendar month. Her EWC is 7 July 2002 to 13 July 2002 and her QW is 24 March 2002.

The last normal pay day before the end of the QW is 15 March and the last normal pay day to fall at least 8 weeks before that is 15 January.

The 'relevant period' is, therefore, 16 January to 15 March 2002.

Her earnings in that period were

31 January 2002	£3000 annual bonus
15 February	£1350
15 March	£1350
<b>Total</b>	<b>£5700</b>

Number of months in the 'relevant period' = 2

Although the payment of the annual bonus was not paid on a normal pay day, it was earnings paid within the 'relevant period' and must be included in the calculation.

Average weekly earnings =  $£5700 \div 2 \times 12 \div 52 = £657.6923 \times 90\%$  (<sup>9</sup>/<sub>10</sub>ths) =  $£591.92307$  rounded up to the nearest whole penny =  $£591.93$  payable for the first 6 weeks SMP is paid.

## Back dated pay rise awarded

If your employee receives a back-dated pay rise which covers any part of her 'relevant period' you will need to re-calculate her average weekly earnings and pay any more SMP that may be due. More information on how to do this is in the *Statutory Maternity Pay Manual for employers, CA29*, from April 2002.

## Step 7 When do I start to pay SMP?

Normally the MPP cannot start before the 11th week before the EWC and she must be pregnant or have had her baby by then. It is the woman who chooses when to start her MPP and the latest she can start it is the Sunday following the birth of her baby.

If your employee's baby is born early, before she has started her MPP, SMP should start from the Sunday following the birth, or, if the baby is born on a Sunday, pay from that day, if the employee has done no work for you on that day.

If your employee's baby is born early, but after she has started her MPP, SMP will already have started and the original MPP will not be affected.

You must receive notice from your employee about the start of her MPP. If her baby is born early before she intended to start her MPP she must tell you within 21 days of the birth.

## Step 8 How much SMP do I pay?

There are two rates of SMP

- the higher rate is 90% (<sup>9</sup>/<sub>10</sub>ths) of your employee's average weekly earnings and is paid for the first 6 weeks that you pay SMP, **and**
- the lower rate is £75.00 for the 2002-2003 year and is paid for all of the remaining weeks in the MPP for which you pay SMP, up to a maximum of 12 weeks
- SMP is paid for a maximum of 18 weeks and payment should be made in the same way, and at the same time, as you would normally pay wages for the same period. You should keep a record of the SMP you pay on the employee's form P11.

**Important** - If 90% (<sup>9</sup>/<sub>10</sub>ths) of your employee's earnings is less than £75.00, you must pay £75.00 for the whole period.

## Step 9 Deductions from SMP

SMP is subject to PAYE income tax and NICs like other earnings.

Any deductions that can lawfully be made from pay, for example superannuation and Student Loans, can also be made from SMP. But, Attachment of Earnings Orders (in Scotland, Arrestment of Earnings Orders) and Deductions from Earnings Orders made by the Child Support Agency, do not apply to payments of SMP.

## Step 10 What if my employee does some work for me during her MPP?

If your employee returns to work for you at any time during her MPP, even if she only works for one day, she will not be entitled to SMP for any week in which she does some work for you. Remember, for SMP a week runs from Sunday to Saturday.

When a woman loses a week's payment of SMP by working for her employer in her MPP, she always loses it at the lower rate first. You must always pay SMP at the higher rate for the first 6 weeks that you pay it, even if they are not consecutive weeks.

### Example

A woman stops work to start her MPP but decides to return to work in week 2 of her MPP because she feels so well. She works for 3 weeks (weeks 2, 3 and 4 of her MPP) before stopping work again. She will be entitled to SMP at 90% (<sup>9</sup>/<sub>10</sub>ths) of her average weekly earnings for week 1, normal wages for weeks 2, 3 and 4 and SMP at 90% (<sup>9</sup>/<sub>10</sub>ths) of her average weekly earnings for weeks 5, 6, 7, 8 and 9. After that she will be entitled to the lower rate of SMP, £75.00, for the remaining 9 weeks of her MPP.

Step 11 What if my employee leaves my employment before, or during her MPP?

**Your employee leaves voluntarily before her MPP starts**

If your pregnant employee voluntarily leaves your employment after the start of her QW but before she was due to start her MPP you may still have to pay her SMP. As long as she leaves at least partly due to her pregnancy, for example because she is pregnant she cannot cope with her job, she will still be entitled to SMP from you. You should pay her 18 weeks' SMP starting from the Sunday after she stops work if she leaves after the start of the 11th week before her EWC or the Sunday of the 11th week before her EWC if she leaves before that week.

If a pregnant employee voluntarily leaves your employment before the start of her MPP for reasons that have nothing to do with her pregnancy, you will not have to pay her any SMP.

**Your employee is dismissed after the start of her QW**

If your pregnant employee is made redundant, or her employment is terminated by you for any reason regardless of her pregnancy, after the start of her QW, you will still have to pay her SMP for the whole of her MPP. You should pay her 18 weeks' SMP starting from the Sunday after she stops work if she is dismissed after the start of the 11th week before her EWC, or the Sunday of the 11th week before her EWC if she is dismissed before that week.

**Employee leaves during her MPP**

If your pregnant employee leaves your employment after she stops work to start her MPP you must continue to pay her SMP for the rest of her MPP even though she is no longer your employee.

**Check List**

Your employee gives you a Maternity certificate, usually a MATB1, showing the date her baby is expected.

**What do you do?**

Find the EWC in Column 1 of the SMP Tables on pages 13 and 14, and the QW in Column 2 and the latest start date for 26 weeks' continuous employment in column 3.

**Q1 Was she employed by you in the QW? (see step 5)**

**Yes** - Go to Q2

**No** - can she be treated as employed by you in the QW?

**Yes** - Go to Q2

**No** - You need take no further action.

**Q2 Have you employed her for at least 26 weeks into her QW? (see step 4)**

**Yes** - Go to Q3

**No** - Issue form SMP1

**Q3 Is she still pregnant at the 11th week before her EWC or has she had her baby by then? (see step 7)**

**Yes** - Go to Q4

**No** - Consider SSP entitlement

**Q4 Is she still employed by you before starting her MPP? (see step 5)**

**Yes** - Go to Q5

**No** - Was she made redundant or dismissed?

**Yes** - go to Q5

**No** - Did she leave voluntarily for reasons connected with her pregnancy?

**Yes** - go to Q5

**No** - did she leave for reasons totally unconnected with her pregnancy?

**Yes** - issue form SMP1

**Q5 - Were her average weekly earnings in her 'relevant period' at least equal to the LEL? (see step 6)**

**Yes** - go to Q6

**No** - Issue form SMP1

**Q6 Has she advised you of the intended start of her absence in time? (see steps 1 and 2)**

**Yes** - She is entitled to SMP once she has stopped work for you and is entitled to the higher rate for the first 6 weeks that you pay her for. But if her higher rate is less than £75.00 you must pay her £75.00 throughout the period that you pay her SMP.

**No** - Issue form SMP1

**Q7 How much SMP should I pay?**

You must now decide how much SMP you have to pay and pay it on your employee's normal pay day when you would normally pay her wages due for the same period.

**Q8 Can I recover more than 92%? (See steps 12, 13 and 14)**

**Yes** - work out 100% of all the SMP you have paid in the tax month plus 4.5% of that amount in NICs compensation, rounding this figure up to the nearest whole number of pence if appropriate, and recover it from your PAYE tax and NICs payments to Inland Revenue for that tax month. If your PAYE tax and NICs are not enough to recover all of the amount you can recover you can recover the balance from the next month's payments. If you cannot wait for this payment you can ask your Accounts Office to pay it to you. See step 14 on page 11 of this booklet.

**No** - work out 92% of all the SMP you have paid in the tax month, rounding this figure up to the nearest whole number pence if appropriate, and recover it from your PAYE tax and NICs payments to Inland Revenue for that tax month. If your PAYE tax and NICs are not enough to recover all of the amount you can recover you can recover the balance from the next month's payments. If you cannot wait for this payment you can ask your Accounts Office to pay it to you. See step 14 on page 11 of this booklet.

## Part 3 Recovering Statutory Maternity Pay

**Step 12 Can I get back any of the SMP I have paid?**

If you do not qualify for SER you can get back 92% of the SMP that you properly pay. All you have to do is deduct the amount you are entitled to recover from your monthly or quarterly NICs and tax payments.

Employers who qualify for SER in 2002-2003 tax year can recover 100% of the SMP that they have paid their employees plus 4.5% of that amount in NICs compensation.

**Step 13 Do I qualify as a small employer?**

**For SMP payments made before 6 April 2002**

To work out if you are a small employer for SER purposes you need to work out if your total NICs bill for your pregnant employees' qualifying year is £20,000 or less. To do this

- add together the total (employer's and employees') Class 1 NICs leaving out Class 1A (paid on company cars and other benefits) and Class 1B (paid on employees' earnings subject to PAYE Settlement Agreement), **and**
- deduct any contracted-out NIC rebate you were entitled to claim.

As a small employer you can get back all of the SMP that you paid plus 4.5% of that amount in NIC compensation.

**For SMP payments made on or after 6 April 2002**

From 6 April 2002, you are a small employer for SER purposes if your total gross, employer's plus employees', Class 1 NICs bill for your pregnant employee's qualifying tax year was £40,000 or less. As a small employer you can get back all of the SMP that you paid plus 4.5% of that amount in NIC compensation.

### **Important Change**

If you were already paying SMP to an employee, who started her MPP before 6 April 2002, but you did not then qualify as a small employer, you need to check whether or not you can now qualify as a small employer from 6 April 2002 for any continuing SMP payments you make on, or after, that date.

Even if you did not qualify as a small employer for payments of SMP you made in the 2001-2002 tax year, you could still qualify as a small employer for any payments you make in the 2002-2003 tax year if your employee's MPP continues past 6 April 2002 and your Class 1 NICs bill for your pregnant employee's qualifying tax year was £40,000 or less.

**If you qualify from 6 April 2002 but not before that date, you can only recover 100%, plus NIC compensation of 4.5%, of payments of SMP you make on, or after, 6 April 2002 but not those made before 6 April 2002 even though they are made to the same employee for the same MPP.**

### **Qualifying Tax years**

A pregnant employee's qualifying tax year is the last complete tax year that ends before the start of her QW.

For QWs beginning Sunday 7 April 2002 to Sunday 30 March 2003 inclusive, the qualifying tax year is 2001-2002.

For QWs beginning Sunday 8 April 2001 to Sunday 31 March 2002 inclusive, the qualifying tax year is 2000-2001.

#### **Example - Recovery of SMP payments spanning the end of the 2001-2002 tax year**

Your employee's EWC is 24 March 2002 to 30 March 2002

Her QW is 9 December 2001 to 15 December 2001 and the qualifying tax year is, therefore, 2000-2001.

In that tax year your total gross Class 1 NICs liability was £37,655. As this was more than the £20,000 limit to qualify you for SER, you can only recover 92% of the SMP paid to her.

She decides to stop working for you on Friday 1 March 2002 to start her MPP from Sunday 3 March. You normally pay her earnings calendar monthly on the last working day of each month.

On 28 March you pay her SMP for the 4 weeks ending (Saturday) 9, 16, 23, and 30 March at the higher rate of SMP and recover 92% of that payment in the tax month ending 5 April.

On 30 April you pay her SMP for the 4 weeks ending (Saturday) 6, 13, 20 and 27 April, 2 weeks at the higher rate and 2 weeks at the lower rate. Because this payment of SMP was made after 6 April 2002 and your NI contributions bill for her qualifying tax year was below £40,000, the new limit for payments made on, or after, 6 April 2002, you can recover 100% of that payment, plus 4.5% of the same amount as NICs compensation, in the tax month ending 5 May.

You can continue to recover 104.5% of any SMP that you properly pay for the remaining 10 weeks of her MPP.

On 31 May you would pay for the 4 weeks ending (Saturday) 4, 11, 18 and 25 May and recover 104.5% of that amount in the tax month ending 5 June.

On 28 June you would pay for the 5 weeks 1, 8, 15, 22 and 29 June and recover 104.5% of that amount in the tax month ending 5 July.

Finally, on 31 July you would pay for 1 week ending (Saturday) 6 July, recovering 104.5% of that amount in the tax month ending 5 August.

What to do if you were a new employer in the qualifying tax year

If you were an employer for less than twelve months in the qualifying tax year you need to

- add together the total (employer's plus employees') Class 1 NICs, leaving out Class 1A (paid on company cars and other benefits) and Class 1B (paid on employees' earnings subject to PAYE Settlement Agreements) that you were liable to pay in that tax year, **and**
- deduct any contracted-out rebate you were entitled to claim in each month whether or not you actually claimed it, **and then**
- divide the result by the number of months in which you were an employer, **and**
- multiply the result by twelve.

**Example**

Your employee's qualifying week begins Sunday 7 April 2002 so the qualifying tax year is 2001-2002

In 2001-2002, your Class 1 NIC liability was

Tax month	7	£2496
Tax month	8	£2688
Tax month	9	£2620
Tax month	10	£3267
Tax month	11	£3840
Tax month	12	£3692
<b>Total</b>		<b>£18603</b>

**Net total gross Class 1 NICs** **£18603**

£18603 divided by 6 = £3100.50

£3100.50 multiplied by 12 = **£37206**

This is less than the amount set for SMP paid on, or after, 6 April 2002, that is £40000, so you would qualify for SER.

If you become an employer in 2002-2003

To work out if you qualify for Small Employers' Relief

- Add together the total gross (employer's plus employees') Class 1 NICs, leaving out Class 1A (paid on company cars and other benefits) and Class 1B (paid on employee earnings subject to a PAYE Settlement Agreement), that you were liable to pay in all the complete tax months, prior to the tax month in which the QW falls, **and**
- deduct any contracted-out rebate you were entitled to claim in each month, whether or not you actually claimed it, **and then**
- divide the result by the number of months you have been an employer, **and**
- multiply the result by twelve.

**Example**

Your employee's qualifying week begins Sunday 24 November 2002 so the qualifying tax year is 2001-2002 but you had no liability to pay in that year. You became an employer from 15 April 2002.

In 2002-2003, up to the last completed tax month before your pregnant employee's QW, your Class 1 NI contribution liability is

Tax month	1	£1790
Tax month	2	£3470
Tax month	3	£3560
Tax month	4	£3680
Tax month	5	£3695
Tax month	6	£3680
Tax month	7	£3675
<b>Total</b>		<b>£23550</b>

**Minus -**

Contracted-out rebate due at £28 a month for months 2, 3, 4 and 5 and at £32 a month for months 6 and 7, a total of £176.

**Net Total** **£23374**

£23374 divided by 7 = £3339.1428

multiplied by 12 = **£40069.713**

This is more than the set amount for SMP paid in the 2002/2003 tax year so you would not qualify for SER.

#### Step 14 Getting your money back

Deduct the amount you are entitled to recover from your monthly or quarterly NICs payment and pay the difference to your Accounts Office. You do not need to make a special entry.

If the amount of the deduction is more than your NICs liability enter a minus figure. You should enter the minus amount of NICs on your payslip and write 'M' next to it. You can then take the minus amount away from the amount you are paying for PAYE and pay the difference to your Accounts Office. You should not alter the PAYE figure in any way.

If the amount you are due to recover is more than the total NI contributions and PAYE due for the tax month, you can recover any further minus amount from your next month's payment to your Accounts Office.

#### Getting money back quickly direct from your Inland Revenue Accounts Office

If you need to get the money back quickly, you can apply to your Accounts Office for payment. You can do this where, for example, your only employee is absent on maternity leave and you are not liable to pay any NICs or PAYE each month. Because you cannot get your money back from NICs and PAYE payments, you can ask Inland Revenue to pay you the amount you are entitled to recover.

You should write to your Accounts Office at the address printed on the front cover of your payslip booklet, P30(BC). Tell them

- the amount of SMP that you have paid
- the amount you are entitled to recover, including any compensation, that is set out how you have worked out your claim
- that you need them to pay you this amount because you will not be able to recover it from your payments of NICs and PAYE in the normal way and that you need the money back now.

On receipt of your written request, your Accounts Office will arrange to send you a payment.

#### Records you must keep

Record the amount of SMP you are due to recover on your employee's form P12.

At the end of the tax year send the completed P12 to your Paye Tax Office.

## Part 4 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 EWC. 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 QW if

- her baby was born earlier than this week, or
- she was not employed during the QW because she was absent from work for specific reasons and, depending on the type of employment, has returned to the employment since the QW, see the *Statutory Maternity Pay Manual for employers, CA29*, from April 2002.

#### Column 3 - Latest start date for 26 weeks employment

This column shows the last possible (Saturday) 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 QW. Please note

- if you employed the woman, or she can be treated as your employee, for some time during the QW, the QW 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*, from April 2002.

#### Column 4 - 11th week before the EWC commencing Sunday

This column shows the Sunday of the earliest week that the MPP can start, unless the baby was born earlier, see the *Statutory Maternity Pay Manual for employers, CA29*, from April 2002.

#### Column 5 - 6th week before the EWC commencing Sunday

This column shows the Sunday of the 6th week before the EWC. It is relevant if the employee is absent from work with a pregnancy-related illness, see the *Statutory Maternity Pay Manual for employers, CA29*, from April 2002.

### 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 20 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*, from April 2002.

The SMP tables can help you to find the 20th 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 20th week before the week the baby is expected by moving 5 lines up in column 2.

#### Example

The EWC (Col 1) is 28 July 2002 to 3 August 2002  
The QW (Col 2) is therefore 14 April 2002 to 20 April 2002, that is the 15th week before the EWC.

5 weeks up in column 2 is 10 March 2002 to 16 March 2002, the 20th week before the week the baby is expected.

You would not be able to accept a MATB1 which had been signed earlier than 10 March 2002.

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

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

## Statutory Maternity Pay record sheet

### 1 About this form

This form is for you, the employer, to use to record details of your employee's Statutory Maternity Pay (SMP). You must keep these details, but you may keep more if you wish.

Keeping an accurate record will help make sure you pay the correct amount of SMP.

You do not have to use this form, but you may find it helpful. However, you must keep SMP records for at least 3 years after the end of the tax year to which they relate.

### 2 What to do now

Please:

- read the guidance notes at part 4, and
- fill in parts 5 to 7.

### 3 Further information

For further information on how and when you must pay SMP and what records you must keep, see:

- Manual CA29 *Statutory Maternity Pay manual for employers*, and
- Help Books E15 or E15(SD) *What to do if your employee is pregnant*.  
(Use the E15(SD) if you operate a simplified deduction scheme for National Insurance contributions.)

You can get more copies of this form and the above manual and help books from either:

- our website. Go to [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk) and click on 'Employers', or
- the Employers Orderline on **0845 7 646 646**.

If you need help with this form or with the SMP scheme, please get in touch with your nearest Inland Revenue office. Alternatively, you can contact the Employer's Helpline on **0845 7 143 143**, or arrange a one-to-one visit with our Business Support Team. You can contact them online at [www.inlandrevenue.gov.uk/bst/index.htm](http://www.inlandrevenue.gov.uk/bst/index.htm), or by phoning your nearest Inland Revenue office.

### 4 How to use this Statutory Maternity Pay record sheet

This record sheet is in two parts. Use:

- part 5 *Record of notification of maternity absence* when your employee tells you the date she wants to start her maternity absence and as her maternity absence begins, and
- part 6 *Record of Maternity Pay Period* when she might be able to get SMP. The Maternity Pay Period (MPP) is the time when you could pay SMP. It cannot be longer than 18 weeks. You must keep a record of this period even if your employee cannot get SMP for any week or does not come back to work when her baby is born. But if you exclude her completely from SMP at the beginning of the MPP you only need to fill in the first week of the record.

▶ please turn over

### Employee's details

Surname

First forename

Other forename(s)

National Insurance number

--	--	--	--	--	--

Tax year (s)

/	/
---	---

Please ✓ the appropriate box(es), and fill in the necessary details.

1. What date does she intend to start her maternity absence?

*Enter the date as soon as you know it.*

2. What date did she tell you about her maternity absence?

*You will find it useful to have a record of this date if you decide not to pay SMP because your employee has told you less than 21 days before she wants to start her maternity absence.*

3. What date did she start her maternity absence?

*Fill in this date if it is different from the date at question 1.*

4. What is her expected week of confinement (EWC)?

*Her doctor or midwife will give her medical evidence of the date her baby is due (EWC). Up to 20 weeks before her baby is due, use the SMP tables in Help Book E15 or E15(SD) to work out her EWC. The evidence will be the Maternity Certificate form **Mat B1** or other acceptable medical evidence. You must keep the Mat B1, or other medical evidence, for 3 years after the end of the tax year you paid SMP in.*

5. What date was her actual week of confinement?

*Fill in this date if her baby was born early and this changed the date you could start to pay her SMP.*

6. What date is her qualifying week (QW)?

*This week is 15 weeks before the EWC. You can find it from column 2 of the SMP tables in Help Books E15 and E15(SD).*

7. Have you excluded her from SMP?

*Remember to show the reason why she was not entitled to SMP in the notes column in part 6.*

No

Yes  from what date?

8. Did you give her an exclusion form SMP 1?

*You can get these forms through your nearest Benefits Agency office, now part of the Department for Work and Pensions. You may find it useful to keep a copy of this form if your employee disagrees with your decision.*

No

Yes

## 6 Record of Maternity Pay Period

MPP weeks always begin on a Sunday. Note the date of each week until the MPP ends.

Show number of the tax week MPP week is in.

✓ one box for each week  
 W = Worked  
 P = Paid  
 E = Excluded from SMP.  
 Put reasons in Notes column.

Show how much SMP paid in each week.

This will help you to calculate how much SMP you can get back. See the SMP tables in Help Books E15 and E15(SD) for further information.

Note here any exclusion reasons.

Sunday of MPP week	Tax week No	Worked	Paid	Excluded	Amount of SMP paid	Running total of SMP	Notes
1 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
2 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
3 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
4 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
5 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
6 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
7 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	
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18 / /		<input type="checkbox"/> W	<input type="checkbox"/> P	<input type="checkbox"/> E	£	£	

Please use this page to record any additional notes you may want to keep.

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

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