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Statutory Maternity Pay and Leave: employer guide

1. Entitlement

This guide is also available [in Welsh \(Cymraeg\)](https://www.gov.uk/cyflogwyr-tal-absenoldeb-mamolaeth) (<https://www.gov.uk/cyflogwyr-tal-absenoldeb-mamolaeth>).

Statutory Maternity Leave

Eligible employees can take up to 52 weeks' maternity leave. The first 26 weeks is known as 'Ordinary Maternity Leave', the last 26 weeks as 'Additional Maternity Leave'.

The earliest that leave can be taken is 11 weeks before the expected week of childbirth, unless the baby is born early.

Employees must take at least 2 weeks after the birth (or 4 weeks if they're a factory worker).

Statutory Maternity Pay (SMP)

SMP for eligible employees can be paid for up to 39 weeks, usually as follows:

- the first 6 weeks: 90% of their average weekly earnings (AWE) before tax
- the remaining 33 weeks: £151.97 or 90% of their AWE (whichever is lower)

Tax and National Insurance need to be deducted.

Use the [SMP calculator](https://www.gov.uk/maternity-paternity-calculator) (<https://www.gov.uk/maternity-paternity-calculator>) to work out an employee's maternity leave and pay.

Some employment types like agency workers, directors and educational workers have [different rules for entitlement](https://www.gov.uk/statutory-maternity-pay-how-different-employment-types-affect-what-you-pay) (<https://www.gov.uk/statutory-maternity-pay-how-different-employment-types-affect-what-you-pay>).

Employers Guide To Statutory Maternity Pay

Sara Williams



Employers Guide To Statutory Maternity Pay:

Employer's Guide to Statutory Maternity Pay Great Britain. Department of Health and Social Security, Great Britain. Central Office of Information, 1986 **Employers Guide to Family Friendly Flexibility** , *The Employer and the Employee* Johnson F. Odesola, 2019-12-30 As much as the Employer key to the growth of an organization the Employee is critical to the success or failure of the business Owners and Managers of businesses must acknowledge this fact Like a living organism businesses grow and as they do more and more issues arise which must be strictly promptly and properly addressed This book examines some of these potential issues in turn and their practical implication on the business It contains practical examples on how to overcome labour problems using systems and model letters developed for businesses These systems and model letters include Hiring of Staff Drawing up contract of employment Payment of Staff Training of Staff Parting with Staff Development and application of people management skills for individuals You will learn so much in this book **A Guide to Staff Employment in General Practice** Jim Milligan, 2015-04-01 GPs doctors and practice managers confront many issues in staff management A Guide to Staff Employment in General Practice provides detailed procedures for navigating these sometimes difficult issues At the same time the book identifies relevant UK law and draws on authoritative advice from bodies such as Acas Although it contains expert information on employment law expert knowledge is not required to use this book It has an easy to use style and gives step by step guidance throughout Information is accompanied by meticulous cross referencing and details of the pertinent employment law are readily available in the appendices The book accesses current law and good practice allowing readers to manage any specific issue The book covers a wide range of topics including the employment contract the key to the many employment rights and how to change the contract legally managing disciplinary procedures performance management including sickness absence dismissal equality maternity rights appraisal workplace stress The book also contains a chapter on recent developments such as GP federations and their employment implications This guide has been compiled by a practice adviser with many years experience of advising representing and training GP practices Not only does the author know how employment law works but he also knows how general practice works Readership GP staff partners practice managers HR personnel in English Clinical Commissioning Groups GP trainers who may need an employment manual to take trainees through learning situations trainee practice managers *Smith & Wood's Employment Law* Ian Smith, Aaron Baker, 2013-05-30 Reliably updated by Ian Smith and Aaron Baker the 11th edition of this popular text maintains its reputation for comprehensive yet accessible coverage of the essential employment law topics presenting students with a reader friendly yet thorough guide to this fast moving subject [The Telegraph Tax Guide 2024](#) Telegraph Media Group (TMG), 2024-05-03 The Telegraph Tax Guide is the UK's bestselling tax handbook containing everything you need to know about completing a self assessment tax return for the 2023/24 financial year With advice on how to complete self assessment tax returns and a number of tax saving tips this indispensable book includes Key changes

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Making Sense of Dental Practice Finance Mervyn Bright,Sau-Kee Li,2017-11-06 The training and culture of dental practice is based on clinical treatment and patient care However in order to run their practices efficiently dentists and their staff must have business acumen and knowledge for which most are unprepared This clear and authoritative guide presents the facts of practice finance explains how practice income can be maximised through its various sources and identifies the pitfalls and opportunities for further development The New Contract and reforms to the NHS system emphasize the need for the dental profession to respond effectively to the changed environment and this concise and comprehensive reference has been designed to meet this need *The Telegraph Tax Guide 2021* Joe McGrath,2021-05-03 The Telegraph Tax Guide is the UK s bestselling tax handbook containing everything you need to know about completing a self assessment tax return for the 2020 21 financial year With advice on how to complete self assessment tax returns and a number of tax saving tips this book includes Key changes from the Budget and Treasury Statements How furlough will have affected how much tax you pay Dealing effectively with HM Revenue and Customs Worked illustrations showing you how to complete your tax submission How living or working abroad affects the tax that you pay Tax saving tips which help you save money Inheritance tax and potentially exempt transfers Whether you are self employed work part time or full time are unemployed or retired if you pay tax The Telegraph Tax Guide is invaluable It helps ensure that you are as tax efficient as possible offering practical advice

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any taxpayer Whether self employed part time retired or unemployed this invaluable book is the ultimate resource that can help ensure that you are as tax efficient as possible offering practical advice timetables and examples that aim to simplify what many people view as a complex and challenging procedure Taking into account all of the changes for 2017 2018 this will ensure you get your tax return completed on time and in an efficient manner saving you money down the line and avoiding a whole lot of worries With an extensive range of top tips for saving on all types of tax The Daily Telegraph Tax Guide is the essential guide to completing your 2017 2018 tax return *FT Guide to Business Start Up 2021-2023* Sara Williams,2021-12-13 Whether you re about to start your own business or have already taken the plunge and want to keep everything on track make sure you have a copy of The Financial Times Guide to Business Start Up on your shelf Regularly updated this edition covers all the latest legal and financial changes you need to be aware of following the Budget Everything you need to know to start up and run your business Comply with the most up to date financial tax and legal requirements How to fund your business whether through traditional channels or online platforms Discover how to develop your idea and refine your business model Build your online presence benefit from social media and advertise effectively online All you need to know to make your start up a success **The Telegraph Tax Guide 2022** Jon Yarker,2022-05-03 The Telegraph Tax Guide is the UK s bestselling tax handbook containing everything you need to know about completing a self assessment tax return for the 2021 22 financial year With advice on how to complete self assessment tax returns and a number of tax saving tips this indispensable book includes Key changes from the Budget and Treasury Statements Dealing effectively with HR Revenue and Customs Worked illustrations showing you how to complete your tax submission How living or working abroad affects the tax that you pay Tax saving tips which help you save money Whether you are self employed work part time of full time are unemployed or retired if you pay tax The Telegraph Tax Guide is invaluable It helps ensure that you are as tax efficient as possible offering practical advice timetables and examples that make the complex and challenging world of tax returns easier to understand Understand Tax for Small Businesses: Teach Yourself Sarah Deeks,2010-09-24 Written by one of the country s leading tax writers this edition of the highly successful UnderstandTax for Small Businesses is aimed at small businesses and fills a conspicuous gap in the market Following the business lifecycle it provides highly relevant information and advice on the real events that business people experience whether self employed or running a company Throughout this book the reader gains a basic understanding of tax principles the operation of the tax system and knows when to ask for help rather than being told how to fill in forms or save tax It empowers the reader to transact with an accountant or the tax authorities on a more equal footing An appendix provides a matrix for readers to complete with details of the new tax rates following each Finance Act together with details of where this information can be sourced It also provides links to other available information building on free information available online particularly from HM Revenue and Customs there will be frequent Internet links to help the reader navigate the wealth of tax information available New

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