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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

Telegraph Media Group (TMG)

A red circular graphic with a gradient, appearing as a partial circle or a thick curved line, located to the right of the TMG text.

Employers Guide To Statutory Maternity Pay:

Employers Guide to Family Friendly Flexibility , Employer's Guide to Statutory Maternity Pay Great Britain. Department of Health and Social Security, Great Britain. Central Office of Information, 1986 **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 o 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

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