

## Statutory Maternity, Adoption, Paternity and Shared Parental Pay (SMP, SAP, SPP and ShPP)

The Department for Work and Pensions (DWP) announced in its [document](#) "Benefit and pension rates 2019 to 2020" the proposed weekly standard rate for the above as £148.68. The Global Payroll Association has used the information provided by HMRC's software developer team to produce the following table that applies for tax year 2019/20. This is where average weekly earnings are at or above £118 per week.

Whilst SSP is always payable from the first day of the new tax year, the other statutory payments apply from the week that commences the first Sunday in April. In 2019 this is the week commencing the 7<sup>th</sup> of April 2019:

Rates effective from week starting on or after Sunday	07 April 2019
Earnings Threshold (LEL)	£118
SMP / SAP weekly rate for first 6 weeks	90% AWE
Lesser of 90% AWE or the following Statutory rates: <ul style="list-style-type: none"> <li>• SMP weekly rate for up to next 33 weeks</li> <li>• SAP weekly rate for up to next 33 weeks</li> <li>• SPP weekly rate</li> <li>• ShPP weekly rate</li> </ul>	£148.68
SMP, SAP, SPP and ShPP optional daily rate	£21.24
Percentage of payment recoverable	92%
Percentage of payment recoverable (Small Employer's Relief)	100%
NI compensation recoverable under Small Employer's Relief	3%
Annual NICs threshold for Small Employer's Relief	£45,000

The amended rates for the above will be set in the Social Security Benefits Up-rating Order 2019 and the Social Security Benefits Up-rating Order (Northern Ireland) 2019.