

Statutory Payments Rates 2017-2018

There are two types of statutory payments - one when an employee is sick (SSP), and the other when the employee is to become a parent (SMP, SPP, SAP)

Statutory Sick Pay (SSP)

SSP is paid to employees who are unable to work due to illness. An employer is responsible for making SSP payments to employees if they meet the qualifying criteria

Qualifying Criteria	Per Week	Per Month
Minimum earnings to qualify for SSP	£113	£490
Weekly Rate of SSP	£89.35 (£17.87 per day for employees on a 5 day week)	

SSP is not payable for the first 3 days of sickness, but is payable thereafter, for up to a maximum of 28 weeks.

Statutory Maternity Pay (SMP)

SMP is paid to a female employee who is about to have a baby, who qualifies based on their length of service and their earnings.

SMP can be paid for up to 39 weeks. The first 6 weeks are paid at 90% of the woman's average earnings, the remaining 33 weeks are paid at whichever is the lesser of the lower rate or 90% of average earnings.

Rates	Per Week
Lower rate for 33 weeks	£140.98

Statutory Paternity Pay (SPP)

SPP is paid for either one full week or two consecutive full weeks when the employee's wife, partner or civil partner gives birth to or adopts a child and the employee takes time off work to look after the baby or help support the mother in the first eight weeks.

There are qualifying conditions based on length of service and earnings, please contact us for further advice and information.

Rates	Per Week
Weekly rate of OSPP	The lesser of £140.98 <i>or</i> 90% of the employee's average earnings.

Please use this document in conjunction with the information provided on the HMRC website: www.hmrc.gov.uk

Additional Statutory Paternity Pay (ASPP)

ASPP is no longer available to employees for babies born after 5 April 2015

Shared Parental Pay

For babies due after 5 April 2015, both parents can share parental leave and pay, subject to eligibility.

If they choose to do so, an eligible mother can end her maternity leave early and, with her partner or the child's father, opt for Shared Parental Leave instead of Maternity Leave.

If they both meet the qualifying requirements, they will need to decide how they want to divide their Shared Parental Leave and Pay entitlement.

Rates	Per Week
SPP	The lesser of £140.98 <i>or</i> 90% of the employee's average earnings.

Statutory Adoption Pay (SAP)

Employees who are adopting a child and are notified that they have been matched with a child or received official notification that they are eligible to adopt a child from abroad and who satisfy the qualifying conditions are entitled to a maximum of 39 weeks SAP.

If you think one of your employees may be entitled to SAP, please contact us with the details so we can assess their eligibility.

Reclaiming Statutory Payments

With effect from April 2014, the SSP Threshold scheme has been abolished therefore employers can no longer reclaim any SSP paid to employees.

All employers can currently reclaim 92% of all SMP, SPP and SAP payments made to employees.

If the employer is classed as a 'small employer' they can reclaim 100% of all SMP, SPP and SAP payments made to employees, plus 3% compensation. Small employers are those whose Gross NIC bill is less than £45,000 per

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