

What is maternity pay?



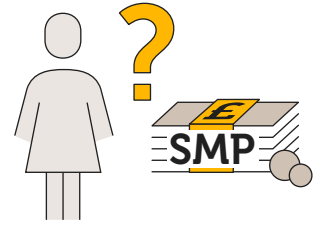
Pay received during maternity leave. The UK Government set the rate for statutory maternity pay. Employers are legally required to pay this rate.



Employers can also offer enhanced maternity pay provisions. These will override the entitlements if the provisions are more beneficial than the statutory ones.

Who is entitled to statutory maternity pay?

Employees are eligible for statutory maternity pay (SMP) where:

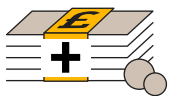
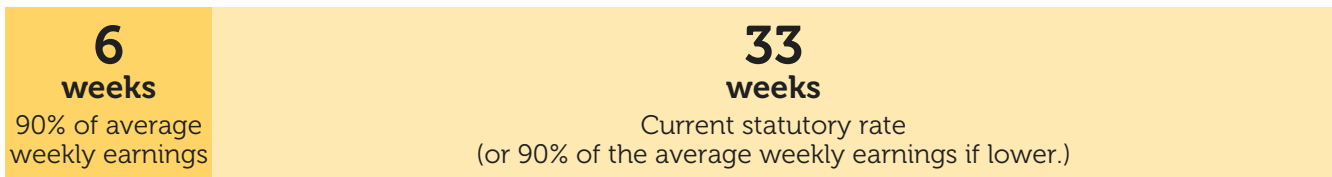


- they have completed 26 weeks' continuous service (this needs to be by the end of the 15th week before the week of their due date);
- they earn the current Lower Earnings Limit for National Insurance Contributions
- they have given at least 28 days' notice of the date they want SMP to start; and
- the employee has ceased work (ie gone on maternity leave).

How much is statutory maternity pay?

Statutory maternity pay (SMP) is paid for a maximum of 39 weeks. This includes:

- 6 weeks at 90% of average weekly earnings
- 33 weeks at the current statutory rate (or 90% of the average weekly earnings if lower.)

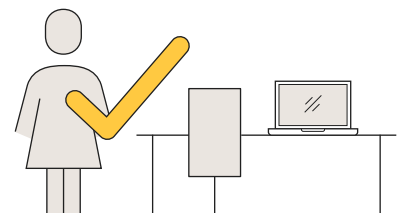
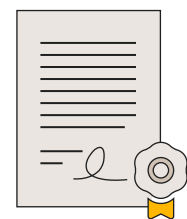


What is enhanced maternity pay?

Employers can decide to provide 'enhanced' or 'contractual' maternity pay. This will override SMP if the pay is more than the statutory rate.

Any employer wishing to offer enhanced maternity pay should ensure that contracts and policies clearly outline:

- who is entitled to enhanced maternity pay
- the amount of pay
- how long they are paid
- if the employee has to repay some or any of the enhanced amount if they do not return to work or leave shortly after returning.



For more information visit the [maternity leave topic page on the CIPD website](#) for factsheets, guides and employment law.