

Statutory Maternity, Paternity, Adoption, Shared Parental and Parental Bereavement Pay

These rates apply from 7 April 2024.

Type of payment or recovery	2024 to 2025 rate
SMP – Statutory Maternity Pay Weekly rate for first 6 weeks	90% of the employee’s average weekly earnings
SMP – Statutory Maternity Pay Weekly rate for remaining weeks	£184.03 or 90% of the employee’s average weekly earnings, whichever is lower
Statutory Paternity Pay (SPP) Weekly rate	£184.03 or 90% of the employee’s average weekly earnings, whichever is lower
Statutory Adoption Pay (SAP) Weekly rate for first 6 weeks	90% of employee’s average weekly earnings
SAP Weekly rate for remaining weeks	£184.03 or 90% of the employee’s average weekly earnings, whichever is lower
Statutory Shared Parental Pay (ShPP) Weekly rate	£184.03 or 90% of the employee’s average weekly earnings, whichever is lower
Statutory Parental Bereavement Pay (SPBP) Weekly rate	£184.03 or 90% of the employee’s average weekly earnings, whichever is lower
SMP, SPP, ShPP, SAP or SPBP Proportion of your payments you can recover from HMRC	<p>92% if your total Class 1 National Insurance (both employee and employer contributions) is above £45,000 for the previous tax year</p> <p>103% if your total Class 1 National Insurance for the previous tax year is £45,000 or lower</p>

