

# Statutory Maternity Pay (SMP)


Part of the Department  
for Work and Pensions

Employee's surname

Mr/Mrs/Miss/Ms

Other names

Address

Postcode

National Insurance (NI) number

Letters	Numbers	Letter
<input type="text"/>	<input type="text"/>	<input type="text"/>

Works or clock number

## Why I cannot pay you SMP

I have ticked the box that applies to you.

I cannot pay you SMP.  
I have ticked one of the boxes on the next page of this letter to tell you why.

I cannot pay you any more SMP after the week which ends on / / .  
You are entitled to weeks SMP from me until then.  
**I have ticked one of the boxes on the next page of this letter to tell you why I cannot carry on paying you after this date.**

## What to do if you disagree

If you disagree with this decision, please get in touch with me. My name, address and phone number are on page 3. If you still disagree, you can ask HM Revenue & Customs (NI Contributions) office for advice. Or you can visit their website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

You may be able to ask for a HM Revenue & Customs officer's decision. You can contact them by phone, their phone number and address are in the phone book under **HM Revenue & Customs** or **Inland Revenue**. More information on SMP is in leaflet **NI17A A guide to Maternity Benefits**. This leaflet is available on the Department for Work and Pensions website at [www.dwp.gov.uk/advisers/ni17a](http://www.dwp.gov.uk/advisers/ni17a)

## Maternity Allowance

You may be able to get Maternity Allowance if your earnings have been on average £30 a week or more. For more details contact Jobcentre Plus. Ask your ante-natal clinic or Jobcentre Plus for a **MA1 Maternity Allowance claim pack**. See page 3 of this form for more details.

# Why I cannot pay you SMP – continued

Page 2 of 3 of this pdf

I have ticked one of the boxes to tell you why I cannot pay you Statutory Maternity Pay (SMP).

- You were not employed by me for long enough**
- To get SMP you must be employed by me for at least 26 weeks in a row into the 15th week before the week your baby is due, even if your baby is born early.
- You would not have been employed by me for long enough even if your baby had not been born early. This is because you still would not have worked for me 26 weeks in a row into the 15th week.
- Your earnings were too low**
- To get SMP your average weekly earnings must be at least equal to the Lower Earnings Limit.
- Some employers have a special arrangement with HM Revenue & Customs to pay Class 1B NI contributions on some of your earnings. This may mean that your employer may not count all your earnings when working out your average earnings. Ask your employer if any of your earnings were included in such an arrangement and then ask them to recalculate your earnings as if you had been paying Class 1 NI contributions on them.
- From April 2005, if you were awarded a pay rise which you have received or would have received if you had been at work instead of maternity leave, your employer must re-calculate your average weekly earnings. This might result in you getting SMP from your employer. But if your earnings are too low now, claim Maternity Allowance straightaway.
- You did not tell me soon enough that you would be away from work**
- To get SMP you must give me at least 4 weeks notice that you will be away from work because you are pregnant.
- You did not have a good reason for giving me less notice than this.
- You did not give me medical evidence soon enough**
- To get SMP you must give me your *Maternity Certificate MAT B1*, or other acceptable evidence, within 3 weeks of the start of your Maternity Pay Period.
- If you had a good reason for taking longer than this, I could only allow you up to 13 weeks to give me this evidence.
- You did not tell me soon enough that your baby had been born**
- To get SMP you must tell me about your baby within 4 weeks of the date your baby is born.
- If you had a good reason for taking longer than this, I could only allow you up to 13 weeks to tell me.
- You were in legal custody**
- You cannot get SMP if you are in legal custody at the beginning of your Maternity Pay Period.
- If you have been getting SMP, you stop getting it when you go into legal custody.
- You have started work after the birth**
- You cannot get SMP if you have started work after the birth, for an employer who did not employ you in the 15th week before your baby was due.

# Why I cannot pay you SMP – continued

Page 3 of 3 of this pdf

## Employer

Please fill in the information below. It helps your employee to claim Maternity Allowance.

## Work abroad

Remember, SMP can be paid anywhere in the world. If your employee is employed by a British employer but works outside the United Kingdom, they may still get SMP in certain circumstances.

For further information contact your local HM Revenue & Customs office.

## Some important dates that affect your claim for SMP

- **The week your baby is due**      The first day of that week is
- **The week that is 15 weeks before the week your baby is due**      The first day of that week is
- **Your Maternity Pay Period**      Your Maternity Pay Period is the period during which you could get SMP.  
Your Maternity Pay Period starts or would have started on

## How to claim Maternity Allowance

Fill in the claim form **MA1** which is in the pack and send it to Jobcentre Plus with your *Maternity Certificate* **MAT B1** and this letter. You can find the address on the advert in the business numbers section of the phone book. Look under **Jobcentre Plus**. If you gave me your **MAT B1**, I have sent it back to you with this letter. If you want to ask me anything about this letter, please get in touch with me.

If you claim Maternity Allowance more than 3 months after the date your Maternity Allowance is due to start, you will lose money.

Employer's signature

Employer's name and address

  
  
  

Phone number

Date