Statutory Maternity Pay (SMP)

About this form

If you are an employer

You must fill in this form when your employee is not entitled to Statutory Maternity Pay (SMP), or when you cannot continue paying SMP. Fill in all the parts of the form.

The information you give in this form will help Jobcentre Plus to decide on your employee's claim for Maternity Allowance.

When you have completed this form, you must give the form to the employee together with the original Maternity Certificate Mat B1 that your employee gave you. She can then make a claim for Maternity Allowance.

For more information about SMP, please read **E15 Employer Helpbook**. This Helpbook includes information about the penalties that HM Revenue & Customs can impose if you do not give the information on this form. You can get the **E15** from any HM Revenue & Customs office, the employer CD-ROM, or by visiting the HM Revenue & Customs website at **www.hmrc.gov.uk/employers**. Or you can call the HM Revenue & Customs employer helpline on **08457 143 143**.

If you are an employee

Your employer has given you this form because you cannot get SMP, or your employer cannot pay you SMP any more. You can find out the reason why in **Part D**.

If you disagree with your employer's decision not to pay you SMP, ask your employer to explain it to you. If you are still unsure, phone the HM Revenue & Customs employee helpline on 0845 30 21 479 for help in working out what SMP you should get. If you still disagree with your employer's decision, the employee helpline will advise you on what you should do next.

What to do now

You can claim Maternity Allowance from Jobcentre Plus.

Contact Jobcentre Plus for an MA1 claim form on   0800 055 66 88

If you have speech or hearing difficulties,
you can contact us using a textphone on   0800 023 48 88

Fill in the MA1 claim form and send it to Jobcentre Plus with this form and your Maternity Certificate Mat B1.

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

For more information about your maternity rights, Statutory Maternity Pay and Maternity Allowance go to **www.direct.gov.uk**

You can get a leaflet about maternity benefits from the Department for Work and Pensions website at **www.dwp.gov.uk/advisers/ni17a**

Please note, this form is not a claim for Maternity Allowance. Your employer must fill in this form to support your claim for Maternity Allowance.

Part A **About your employee**

Surname or family name

All other names, in full

Address

Postcode

Letters   Numbers   Letter

National Insurance (NI) number

**Clock, payroll or
employee number**

Part B **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 Part D of this letter to tell
you why.**

I cannot pay you any more SMP after the week which ends
on   .
**I have ticked one of the boxes on Part D of this letter to tell
you why I cannot carry on paying you after this date.**

Part C **The important dates we have used for your SMP claim**

- **The week your baby is due**

  The Sunday at the start of
  that week is

- **The qualifying week for SMP
  which is 15 weeks before the
  week your baby is due**

  The Sunday at the start 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

If you gave me your Maternity Certificate Mat B1,
I have sent it back to you with this form. If you
want to ask me anything about the information
on this form, please get in touch with me.

Part D   **Why I cannot pay you SMP**

I have ticked the boxes below 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 a continuous period of at least 26 weeks into the 15th week before the week your baby is due. Even if your baby is born early, you still would not have been employed by me for a continuous period of at least 26 weeks into the 15th week before the week your baby was due.

Your average weekly earnings were not high enough

To get SMP your average weekly earnings before taking off tax and National Insurance must be at least equal to the Lower Earnings Limit.

I have calculated your earnings on all your earnings and contractual benefits on which you pay National Insurance contributions. Some employers have special arrangements for paying National Insurance contributions on certain payments of expenses. Where the law says I must, I have included these earnings in the calculation.

You did not tell me soon enough that you will stop work to have your baby

To get SMP you must give me at least 28 days notice of the date you will stop work to have your baby and start your SMP.

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 28 days of the date your baby is born.

You did not have a good reason for taking longer to tell me this.

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 the week your baby was due.

Part E   **Employer's declaration**

I declare that the information I have given on this
form is correct and complete as far as I know
and believe.

Employer's name

Employer's signature

Date

Position in firm

Phone number

Fax number

Email address

Employer's address

Postcode

Employer's stamp