

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

Use the [maternity, adoption and paternity calculator for employers](#) to calculate your employee's:

- Statutory Maternity Pay (SMP)
- paternity or adoption pay
- qualifying week
- average weekly earnings
- leave period

These rates apply from 2 April 2023.

Type of payment or recovery

2023 to 2024 rate

[SMP](#) – weekly rate for first 6 weeks

90% of the employee's average weekly earnings

SMP – weekly rate for remaining weeks

£172.48 or 90% of the employee's average weekly earnings, whichever is lower

[Statutory Paternity Pay \(SPP\)](#) – weekly rate

£172.48 or 90% of the employee's average weekly earnings, whichever is lower

Type of payment or recovery**2023 to 2024 rate**

[Statutory Adoption Pay \(SAP\)](#) – weekly rate for first 6 weeks

90% of employee's average weekly earnings

SAP – weekly rate for remaining weeks

£172.48 or 90% of the employee's average weekly earnings, whichever is lower

[Statutory Shared Parental Pay \(ShPP\)](#) – weekly rate

£172.48 or 90% of the employee's average weekly earnings, whichever is lower

[Statutory Parental Bereavement Pay \(SPBP\)](#) – weekly rate

£172.48 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](#)

92% if your total Class 1 National Insurance (both employee and employer contributions) is above £45,000 for the previous tax year

103% if your total Class 1 National Insurance for the previous tax year is £45,000 or lower

Statutory Sick Pay (SSP)

The same weekly SSP rate applies to all employees. However, the amount you must actually pay an employee for each day they're off work due to illness (the daily rate) depends on the number of 'qualifying days' they work each week.

Use the [SSP calculator](#) to work out your employee's sick pay, or use these rates.

These rates apply from 6 April 2023.

Unrounded daily rates	Number of qualifying days in week	1 day to pay	2 days to pay	3 days to pay	4 days to pay	5 days to pay	6 days to pay	7 days to pay
£15.6285	7	£15.63	£31.26	£46.89	£62.52	£78.15	£93.78	£109.40
£18.2333	6	£18.24	£36.47	£54.70	£72.94	£91.17	£109.40	-
£21.88	5	£21.88	£43.76	£65.64	£87.52	£109.40	-	-
£27.35	4	£27.35	£54.70	£82.05	£109.40	-	-	-
£36.4666	3	£36.47	£72.94	£109.40	-	-	-	-
£54.70	2	£54.70	£109.40	-	-	-	-	-
£109.40	1	£109.40	-	-	-	-	-	-