

# Statutory Maternity, Paternity, Adoption, Shared Parental, Parental Bereavement and Neonatal Care 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 5 April 2026.

Type of payment or recovery

2026 to 2027 rate

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

90% of the employee's average weekly earnings

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**SMP – weekly rate for remaining weeks**

£194.32 or 90% of the employee's average weekly earnings, whichever is lower

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

£194.32 or 90% of the employee's average weekly earnings, whichever is lower

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Type of payment or recovery	2026 to 2027 rate
<b><a href="#">Statutory Adoption Pay (SAP)</a> – weekly rate for first 6 weeks</b>	90% of employee’s average weekly earnings
<b>SAP – weekly rate for remaining weeks</b>	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower
<b><a href="#">Statutory Shared Parental Pay (ShPP)</a> – weekly rate</b>	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower
<b><a href="#">Statutory Parental Bereavement Pay (SPBP)</a> – weekly rate</b>	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower
<b><a href="#">Statutory Neonatal Care Pay (SNCP)</a> – weekly rate</b>	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower
<b>SMP, SPP, ShPP, SAP, SPBP or SNCP – proportion of your payments you can <a href="#">recover from HMRC</a></b>	<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>108.5% if your total Class 1 National Insurance for the previous tax year is £45,000 or lower</p>

## Statutory Sick Pay (SSP)

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

These rates apply from 6 April 2026.

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
£17.6071	7	£17.61	£35.22	£52.83	£70.43	£88.04	£105.65	£123.25
£20.5416	6	£20.55	£41.09	£61.63	£82.17	£102.71	£123.25	-
£24.6500	5	£24.65	£49.30	£73.95	£98.60	£123.25	-	-
£30.8125	4	£30.82	£61.63	£92.44	£123.25	-	-	-
£41.0833	3	£41.09	£82.17	£123.25	-	-	-	-
£61.6250	2	£61.63	£123.25	-	-	-	-	-
£123.2500	1	£123.25	-	-	-	-	-	-