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

Work out your employee's Statutory:

- Maternity, Adoption or Paternity Pay using the Maternity, Adoption or Paternity Pay calculator for employers
- Parental Bereavement Pay using the Statutory Parental Bereavement Pay calculator for employers
- Neonatal Care Pay using the Statutory Neonatal Care Pay calculator for employers

The calculators will also help you to work out your employee's:

- qualifying week
- average weekly earnings
- leave period

These rates apply from 4 April 2027.

Type of payment	2027 to 2028 rate
Statutory Maternity Pay (SMP) — weekly rate for first 6 weeks	90% of the employee's average weekly earnings
SMP — weekly rate for remaining weeks	£201.11 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Paternity Pay (SPP) — weekly rate	£201.11 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Adoption Pay (SAP) — weekly rate for first 6 weeks	90% of the employee's average weekly earnings
SAP — weekly rate for remaining weeks	£201.11 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Shared Parental Pay (ShPP) — weekly rate	£201.11 or 90% of the employee's average weekly earnings, whichever is lower

Type of payment	2027 to 2028 rate
Statutory Parental Bereavement Pay (SPBP) — weekly rate	£201.11 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Neonatal Care Pay (SNCP) — weekly rate	£201.11 or 90% of the employee's average weekly earnings, whichever is lower

Statutory payments recovery

You can recover a proportion of your payments from HMRC for SMP, SPP, ShPP, SAP, SPBP or SNCP.

The 2027 to 2028 recovery rates apply from 6 April 2027.

- 92% if your total Class 1 National Insurance (both employee and employer contributions) is above £45,000 for the previous tax year
- 109% if your total Class 1 National Insurance for the previous tax year is £45,000 or lower

You cannot recover Statutory Sick Pay (SSP).

Statutory Sick Pay (SSP)

The weekly rate of Statutory Sick Pay (SSP) for 2027 to 2028 is £127.55 or 80% of the employee's average weekly earnings, whichever is lower.

The amount of SSP you must pay an employee for each day they're off work from the first day of illness (the daily rate) depends on the:

- employee's average weekly earnings
- number of 'qualifying days' they work each week

A daily rate will apply either based on the standard weekly rate or will be specific to the employee. The SSP daily rates and amounts to pay in the tables are based on the standard weekly rate.

Use the Statutory Sick Pay calculator to work out your employee's sick pay or read how to work out your employee's Statutory Sick Pay manually using these rates.

These rates apply from 6 April 2027.

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
£18.2214	7	£18.23	£36.45	£54.67	£72.89	£91.11	£109.33	£127.55
£21.2583	6	£21.26	£42.52	£63.78	£85.04	£106.30	£127.55	-
£25.5100	5	£25.51	£51.02	£76.53	£102.04	£127.55	-	-
£31.8875	4	£31.89	£63.78	£95.67	£127.55	-	-	-
£42.5166	3	£42.52	£85.04	£127.55	-	-	-	-
£63.7750	2	£63.78	£127.55	-	-	-	-	-
£127.5500	1	£127.55	-	-	-	-	-	-