

Statutory Payments 'Tables' 2017/18



Published by:

The Learn Centre

3a Penns Road, Petersfield, Hampshire, GU32 2EW

Telephone: 01798 861111 Fax: 01798 861112

E-mail: info@learnpayroll.co.uk

Website: www.learnpayroll.co.uk

The Learn Centre, April 2017

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SECTION 1: INTRODUCTION

In March 2014, HMRC announced they were discontinuing the online publication of their Statutory Payment 'Helpbooks' from the start of the 2014/15 tax year. The discontinuation of the Helpbooks concerned The Learn Centre, as many payroll and HR professionals use these in their day-to-day working lives. Specifically, the tables at the back of these Helpbooks provided essential information that enable professionals to perform manual Statutory Payment calculations, e.g.:

- SSP linking tables
- SMP essential dates table showing:
 - Qualifying Week
 - Latest start date for eligibility to SMP
 - Start of the 11th week before the Week Baby Due date
 - Start of the 4th week before the Week Baby Due date
- SAP essential date table showing:
 - Latest start date for eligibility to SAP
- ShPP essential table showing:
 - Qualifying Week
 - Matching Week
- SPP essential dates table showing:
 - Qualifying Week (for birth cases)
 - Matching Week (for adoption cases)
 - Latest start date for eligibility to SPP

Manual calculations are necessary for a variety of reasons, not least for professionals where the calculation is not automated within their software or to allow checking where the calculation is performed automatically.

Therefore, for the benefit of the payroll and HR professions and without the need for membership, The Learn Centre has produced its own tables for the 2017/18 tax year.

SECTION 2: STATUTORY SICK PAY

2.1 RATES

Following the Chancellor's announcement at Autumn Statement 2016, the 2017 rates for SSP would increase for payment days from 06 April 2017:

Unrounded daily rates	Number of QDs in week	Number of days due						
		1	2	3	4	5	6	7
£		£	£	£	£	£	£	£
12.7642	7	12.77	25.53	38.30	51.06	63.83	76.59	89.35
14.8916	6	14.90	29.79	44.68	59.57	74.46	89.35	
17.8700	5	17.87	35.74	53.61	71.48	89.35		
22.3375	4	22.34	44.68	67.02	89.35			
29.7833	3	29.74	59.57	89.35				
44.6750	2	44.68	89.35					
89.3500	1	89.35						

2.2 TABLES

A fundamental concept in SSP administration is known as linking. Two Periods of Incapacity for Work (PIWs) will link if they are separated by 56 days or less. This means that, effectively, a linked PIW attaches to the previous PIW and any Waiting Days that may have been served are taken into consideration and do not have to be served again. Similarly, any payments made in the previous PIW will count towards the maximum payment of SSP (28 weeks).

To find out if one PIW links with a previous PIW, it is necessary to look at the first day in the current PIW and compare it to the last day in the previous PIW. Using the tables below, for example, if an employee had a PIW commencing 30 June 2017 it would link to a previous PIW if the last day of that PIW was on or after 03 May 2017.

Employers can use the SSP calculator at <https://www.gov.uk/calculate-statutory-sick-pay> to help them work out payments to be made.

2.2.1 April – June 2017

April 2017		May 2017		June 2017	
First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after
6	09/02/2017	1	06/03/2017	1	06/04/2017
7	10/02/2017	2	07/03/2017	2	07/04/2017
8	11/02/2017	3	08/03/2017	3	08/04/2017
9	12/02/2017	4	09/03/2017	4	09/04/2017
10	13/02/2017	5	10/03/2017	5	10/04/2017
11	14/02/2017	6	11/03/2017	6	11/04/2017
12	15/02/2017	7	12/03/2017	7	12/04/2017
13	16/02/2017	8	13/03/2017	8	13/04/2017
14	17/02/2017	9	14/03/2017	9	14/04/2017
15	18/02/2017	10	15/03/2017	10	15/04/2017
16	19/02/2017	11	16/03/2017	11	16/04/2017
17	20/02/2017	12	17/03/2017	12	17/04/2017
18	21/02/2017	13	18/03/2017	13	18/04/2017
19	22/02/2017	14	19/03/2017	14	19/04/2017
20	23/02/2017	15	20/03/2017	15	20/04/2017
21	24/02/2017	16	21/03/2017	16	21/04/2017
22	25/02/2017	17	22/03/2017	17	22/04/2017
23	26/02/2017	18	23/03/2017	18	23/04/2017
24	27/02/2017	19	24/03/2017	19	24/04/2017
25	28/02/2017	20	25/03/2017	20	25/04/2017
26	01/03/2017	21	26/03/2017	21	26/04/2017
27	02/03/2017	22	27/03/2017	22	27/04/2017
28	03/03/2017	23	28/03/2017	23	28/04/2017
29	04/03/2017	24	29/03/2017	24	29/04/2017
30	05/03/2017	25	30/03/2017	25	30/04/2017
		26	31/03/2017	26	01/05/2017
		27	01/04/2017	27	02/05/2017
		28	02/04/2017	28	03/05/2017
		29	03/04/2017	29	04/05/2017
		30	04/04/2017	30	05/05/2017
		31	05/04/2017		

2.2.2 July – September 2017

July 2017		August 2017		September 2017	
First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after
1	06/05/2017	1	06/06/2017	1	07/07/2017
2	07/05/2017	2	07/06/2017	2	08/07/2017
3	08/05/2017	3	08/06/2017	3	09/07/2017
4	09/05/2017	4	09/06/2017	4	10/07/2017
5	10/05/2017	5	10/06/2017	5	11/07/2017
6	11/05/2017	6	11/06/2017	6	12/07/2017
7	12/05/2017	7	12/06/2017	7	13/07/2017
8	13/05/2017	8	13/06/2017	8	14/07/2017
9	14/05/2017	9	14/06/2017	9	15/07/2017
10	15/05/2017	10	15/06/2017	10	16/07/2017
11	16/05/2017	11	16/06/2017	11	17/07/2017
12	17/05/2017	12	17/06/2017	12	18/07/2017
13	18/05/2017	13	18/06/2017	13	19/07/2017
14	19/05/2017	14	19/06/2017	14	20/07/2017
15	20/05/2017	15	20/06/2017	15	21/07/2017
16	21/05/2017	16	21/06/2017	16	22/07/2017
17	22/05/2017	17	22/06/2017	17	23/07/2017
18	23/05/2017	18	23/06/2017	18	24/07/2017
19	24/05/2017	19	24/06/2017	19	25/07/2017
20	25/05/2017	20	25/06/2017	20	26/07/2017
21	26/05/2017	21	26/06/2017	21	27/07/2017
22	27/05/2017	22	27/06/2017	22	28/07/2017
23	28/05/2017	23	28/06/2017	23	29/07/2017
24	29/05/2017	24	29/06/2017	24	30/07/2017
25	30/05/2017	25	30/06/2017	25	31/07/2017
26	31/05/2017	26	01/07/2017	26	01/08/2017
27	01/06/2017	27	02/07/2017	27	02/08/2017
28	02/06/2017	28	03/07/2017	28	03/08/2017
29	03/06/2017	29	04/07/2017	29	04/08/2017
30	04/06/2017	30	05/07/2017	30	05/08/2017
31	05/06/2017	31	06/07/2017		

2.2.3 October to December 2017

October 2017		November 2017		December 2017	
First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after
1	06/08/2017	1	06/09/2017	1	06/10/2017
2	07/08/2017	2	07/09/2017	2	07/10/2017
3	08/08/2017	3	08/09/2017	3	08/10/2017
4	09/08/2017	4	09/09/2017	4	09/10/2017
5	10/08/2017	5	10/09/2017	5	10/10/2017
6	11/08/2017	6	11/09/2017	6	11/10/2017
7	12/08/2017	7	12/09/2017	7	12/10/2017
8	13/08/2017	8	13/09/2017	8	13/10/2017
9	14/08/2017	9	14/09/2017	9	14/10/2017
10	15/08/2017	10	15/09/2017	10	15/10/2017
11	16/08/2017	11	16/09/2017	11	16/10/2017
12	17/08/2017	12	17/09/2017	12	17/10/2017
13	18/08/2017	13	18/09/2017	13	18/10/2017
14	19/08/2017	14	19/09/2017	14	19/10/2017
15	20/08/2017	15	20/09/2017	15	20/10/2017
16	21/08/2017	16	21/09/2017	16	21/10/2017
17	22/08/2017	17	22/09/2017	17	22/10/2017
18	23/08/2017	18	23/09/2017	18	23/10/2017
19	24/08/2017	19	24/09/2017	19	24/10/2017
20	25/08/2017	20	25/09/2017	20	25/10/2017
21	26/08/2017	21	26/09/2017	21	26/10/2017
22	27/08/2017	22	27/09/2017	22	27/10/2017
23	28/08/2017	23	28/09/2017	23	28/10/2017
24	29/08/2017	24	29/09/2017	24	29/10/2017
25	30/08/2017	25	30/09/2017	25	30/10/2017
26	31/08/2017	26	01/10/2017	26	31/10/2017
27	01/09/2017	27	02/10/2017	27	01/11/2017
28	02/09/2017	28	03/10/2017	28	02/11/2017
29	03/09/2017	29	04/10/2017	29	03/11/2017
30	04/09/2017	30	05/10/2017	30	04/11/2017
31	05/09/2017			31	05/11/2017

2.2.4 January – March / April 2018

January 2018		February 2018		March / April 2018	
First Day of PIW	Previous PIW link if on or after	First Day of PIW	Previous PIW links if on or after	First Day of PIW	Previous PIW links if on or after
1	06/11/2017	1	07/12/2017	1	04/01/2018
2	07/11/2017	2	08/12/2017	2	05/01/2018
3	08/11/2017	3	09/12/2017	3	06/01/2018
4	09/11/2017	4	10/12/2017	4	07/01/2018
5	10/11/2017	5	11/12/2017	5	08/01/2018
6	11/11/2017	6	12/12/2017	6	09/01/2018
7	12/11/2017	7	13/12/2017	7	10/01/2018
8	13/11/2017	8	14/12/2017	8	11/01/2018
9	14/11/2017	9	15/12/2017	9	12/01/2018
10	15/11/2017	10	16/12/2017	10	13/01/2018
11	16/11/2017	11	17/12/2017	11	14/01/2018
12	17/11/2017	12	18/12/2017	12	15/01/2018
13	18/11/2017	13	19/12/2017	13	16/01/2018
14	19/11/2017	14	20/12/2017	14	17/01/2018
15	20/11/2017	15	21/12/2017	15	18/01/2018
16	21/11/2017	16	22/12/2017	16	19/01/2018
17	22/11/2017	17	23/12/2017	17	20/01/2018
18	23/11/2017	18	24/12/2017	18	21/01/2018
19	24/11/2017	19	25/12/2017	19	22/01/2018
20	25/11/2017	20	26/12/2017	20	23/01/2018
21	26/11/2017	21	27/12/2017	21	24/01/2018
22	27/11/2017	22	28/12/2017	22	25/01/2018
23	28/11/2017	23	29/12/2017	23	26/01/2018
24	29/11/2017	24	30/12/2017	24	27/01/2018
25	30/11/2017	25	31/12/2017	25	28/01/2018
26	01/12/2017	26	01/01/2018	26	29/01/2018
27	02/12/2017	27	02/01/2018	27	30/01/2018
28	03/12/2017	28	03/01/2018	28	31/01/2018
29	04/12/2017			29	01/02/2018
30	05/12/2017			30	02/02/2018
31	06/12/2017			31	03/02/2018
				1	04/02/2018
				2	05/02/2018
				3	06/02/2018
				4	07/02/2018
				5	08/02/2018

SECTION 3: STATUTORY MATERNITY PAY

3.1 RATES

The rates, percentages and thresholds for SMP for 2017/18 are shown in the following table:

Rates effective from week starting on or after Sunday		02 April 2017
		£
Earnings Threshold (LEL)		113.00
SMP weekly rate for first 6 weeks	90% of average weekly earnings, even if less than	140.98
SMP weekly rate for up to next 33 weeks	Lower of 90% of weekly earnings or	140.98
SMP optional daily rate		20.14
Percentage of payment recoverable		92%
Percentage of payment recoverable (Small Employer's Relief)		100%
NI compensation recoverable under Small Employer's Relief		3%
Annual NICs threshold for Small Employer's Relief		£45,000

3.2 TABLES

The tables provide us with fundamental dates giving us the following information, all based upon the essential Expected Week of Childbirth:

- The Qualifying Week (for the average weekly earnings test)
- The latest start date (for the continuous employment test)
- The 11th week date (the earliest that SMP can generally be paid)
- The 4th week date (the date when the maternity pay period automatically starts where the employee is absent because of a pregnancy-related absence)

Employers can use the SMP calculator at <https://www.gov.uk/maternity-paternity-calculator> to help them work out payments to be made.

Statutory Payment Tables 2017/18

3.2.1 2017 Expected Weeks of Childbirth

Expected Week of Childbirth		Qualifying Week		Latest start date of employment	Start of 11th week before the week baby due	Start of 4th week before the week baby due
Sunday	Saturday	Sunday	Saturday	Saturday	Sunday	Sunday
02/04/2017	08/04/2017	18/12/2016	24/12/2016	02/07/2016	15/01/2017	05/03/2017
09/04/2017	15/04/2017	25/12/2016	31/12/2016	09/07/2016	22/01/2017	12/03/2017
16/04/2017	22/04/2017	01/01/2017	07/01/2017	16/07/2016	29/01/2017	19/03/2017
23/04/2017	29/04/2017	08/01/2017	14/01/2017	23/07/2016	05/02/2017	26/03/2017
30/04/2017	06/05/2017	15/01/2017	21/01/2017	30/07/2016	12/02/2017	02/04/2017
07/05/2017	13/05/2017	22/01/2017	28/01/2017	06/08/2016	19/02/2017	09/04/2017
14/05/2017	20/05/2017	29/01/2017	04/02/2017	13/08/2016	26/02/2017	16/04/2017
21/05/2017	27/05/2017	05/02/2017	11/02/2017	20/08/2016	05/03/2017	23/04/2017
28/05/2017	03/06/2017	12/02/2017	18/02/2017	27/08/2016	12/03/2017	30/04/2017
04/06/2017	10/06/2017	19/02/2017	25/02/2017	03/09/2016	19/03/2017	07/05/2017
11/06/2017	17/06/2017	26/02/2017	04/03/2017	10/09/2016	26/03/2017	14/05/2017
18/06/2017	24/06/2017	05/03/2017	11/03/2017	17/09/2016	02/04/2017	21/05/2017
25/06/2017	01/07/2017	12/03/2017	18/03/2017	24/09/2016	09/04/2017	28/05/2017
02/07/2017	10/07/2017	19/03/2017	25/03/2017	01/10/2016	16/04/2017	04/06/2017
09/07/2017	15/07/2017	26/03/2017	01/04/2017	08/10/2016	23/04/2017	11/06/2017
16/07/2017	22/07/2017	02/04/2017	08/04/2017	15/10/2016	30/04/2017	18/06/2017
23/07/2017	29/07/2017	09/04/2017	15/04/2017	22/10/2016	07/05/2017	25/06/2017
30/07/2017	05/08/2017	16/04/2017	22/04/2017	29/10/2016	14/05/2017	02/07/2017
06/08/2017	12/08/2017	23/04/2017	29/04/2017	05/11/2016	21/05/2017	09/07/2017
13/08/2017	19/08/2017	30/04/2017	06/05/2017	12/11/2016	28/05/2017	16/07/2017
20/08/2017	26/08/2017	07/05/2017	13/05/2017	19/11/2016	04/06/2017	23/07/2017
27/08/2017	02/09/2017	14/05/2017	20/05/2017	26/11/2016	11/06/2017	30/07/2017
03/09/2017	09/09/2017	21/05/2017	27/05/2017	03/12/2016	18/06/2017	06/08/2017
10/09/2017	16/09/2017	28/05/2017	03/06/2017	10/12/2016	25/06/2017	13/08/2017
17/09/2017	23/09/2017	04/06/2017	10/06/2017	17/12/2016	02/07/2017	20/08/2017
24/09/2017	30/09/2017	11/06/2017	17/06/2017	24/12/2016	09/07/2017	27/08/2017
01/10/2017	07/10/2017	18/06/2017	24/06/2017	31/12/2016	16/07/2017	03/09/2017
08/10/2017	14/10/2017	25/06/2017	01/07/2017	07/01/2017	23/07/2017	10/09/2017
15/10/2017	21/10/2017	02/07/2017	08/07/2017	14/01/2017	30/07/2017	17/09/2017
22/10/2017	28/10/2017	09/07/2017	15/07/2017	21/01/2017	06/08/2017	24/09/2017
29/10/2017	04/11/2017	16/07/2017	22/07/2017	28/01/2017	13/08/2017	01/10/2017
05/11/2017	11/11/2017	23/07/2017	29/07/2017	04/02/2017	20/08/2017	08/10/2017
12/11/2017	18/11/2017	30/07/2017	05/08/2017	11/02/2017	27/08/2017	15/10/2017
19/11/2017	25/11/2017	06/08/2017	12/08/2017	18/02/2017	03/09/2017	22/10/2017
26/11/2017	02/12/2017	13/08/2017	19/08/2017	25/02/2017	10/09/2017	29/10/2017
03/12/2017	09/12/2017	20/08/2017	26/08/2017	04/03/2017	17/09/2017	05/11/2017
10/12/2017	16/12/2017	27/08/2017	03/09/2017	11/03/2017	24/09/2017	12/11/2017
17/12/2017	23/12/2017	03/09/2017	09/09/2017	18/03/2017	01/10/2017	19/11/2017
24/12/2017	30/12/2017	10/09/2017	16/09/2017	25/03/2017	08/10/2017	26/11/2017

3.2.2 2018 Expected Weeks of Childbirth

Expected Week of Childbirth		Qualifying Week		Latest start date of employment	Start of 11th week before the week baby due	Start of 4th week before the week baby due
Sunday	Saturday	Sunday	Saturday	Saturday	Sunday	Sunday
31/12/2017	06/01/2018	17/09/2017	23/09/2017	01/04/2017	15/10/2017	03/12/2017
07/01/2018	13/01/2018	24/09/2017	30/09/2017	08/04/2017	22/10/2017	10/12/2017
14/01/2018	20/01/2018	01/10/2017	07/10/2017	15/04/2017	29/10/2017	17/12/2017
21/01/2018	27/01/2018	08/10/2017	14/10/2017	22/04/2017	05/11/2017	24/12/2017
28/01/2018	03/02/2018	15/10/2017	21/10/2017	29/04/2017	12/11/2017	31/12/2017
04/02/2018	10/02/2018	22/10/2017	28/10/2017	06/05/2017	19/11/2017	07/01/2018
11/02/2018	17/02/2018	29/10/2017	04/11/2017	13/05/2017	26/11/2017	14/01/2018
18/02/2018	24/02/2018	05/11/2017	11/11/2017	20/05/2017	03/12/2017	21/01/2018
25/02/2018	03/03/2018	12/11/2017	18/11/2017	27/05/2017	10/12/2017	28/01/2018
04/03/2018	10/03/2018	19/11/2017	25/11/2017	03/06/2017	17/12/2017	04/02/2018
11/03/2018	17/03/2018	26/11/2017	02/12/2017	10/06/2017	24/12/2017	11/02/2018
18/03/2018	24/03/2018	03/12/2017	09/12/2017	17/06/2017	31/12/2017	18/02/2018
25/03/2018	31/03/2018	10/12/2017	16/12/2017	24/06/2017	07/01/2018	25/02/2018
01/04/2018	07/04/2018	17/12/2017	23/12/2017	01/07/2017	14/01/2018	04/03/2018
08/04/2018	14/04/2018	24/12/2017	30/12/2017	08/07/2017	21/01/2018	11/03/2018
17/04/2018	21/04/2018	31/12/2017	06/01/2018	15/07/2017	28/01/2018	18/03/2018
22/04/2018	28/04/2018	07/01/2018	13/01/2018	22/07/2017	04/02/2018	25/03/2018
29/04/2018	05/05/2018	14/01/2018	20/01/2018	29/07/2017	11/02/2018	01/04/2018
06/05/2018	12/05/2018	21/01/2018	27/01/2018	05/08/2017	18/02/2018	08/04/2018
13/05/2018	19/05/2018	28/01/2018	03/02/2018	12/08/2017	25/02/2018	15/04/2018
20/05/2018	26/05/2018	04/02/2018	10/02/2018	19/08/2017	04/03/2018	22/04/2018
27/05/2018	02/06/2018	11/02/2018	17/02/2018	26/08/2017	11/03/2018	29/04/2018

4.1 RATES

The rates, percentages and thresholds for SAP for 2017/18 are shown in the following table:

Rates effective from week starting on or after Sunday		02 April 2017
		£
Earnings Threshold (LEL)		113.00
SAP weekly rate for first 6 weeks	90% of average weekly earnings, even if less than	140.98
SAP weekly rate for up to next 33 weeks	Lower of 90% of weekly earnings or	140.98
SAP optional daily rate		20.14
Percentage of payment recoverable		92%
Percentage of payment recoverable (Small Employer's Relief)		100%
NI compensation recoverable under Small Employer's Relief		3%
Annual NICs threshold for Small Employer's Relief		£45,000

Note that for placements before 05 April 2015, SAP was payable at the flat statutory rate for the entire Adoption Pay Period. For placements on or after 05 April 2015, the regime is aligned to that which applies for SMP.

4.2 TABLES

The tables provide us with fundamental dates giving us the following information, all based upon the essential 'Matching Date':

- The Matching Week (for the average weekly earnings test)
- The latest start date (for the continuous employment test)

Note that, for placements on or after 05 April 2015, there is no continuous employment test for leave. For placements before this date, the employee had to have been employed for 26 weeks up to and into the Matching Week to be eligible to receive Statutory Adoption Leave (SAL). There is still the continuous employment test for eligibility to pay.

Employers can use gov.uk 'Manually Calculate your Employee's Payments' at <https://www.gov.uk/statutory-adoption-pay-manually-calculate-your-employees-payments>.

4.2.1 2017 Matching Dates

Matching Week		Latest start date for employment with you
Sunday	Saturday	
02/04/2017	08/04/2017	15/10/2016
09/04/2017	15/04/2017	22/10/2016
16/04/2017	22/04/2017	29/10/2016
23/04/2017	29/04/2017	05/11/2016
30/04/2017	06/05/2017	12/11/2016
07/05/2017	13/05/2017	19/11/2016
14/05/2017	20/05/2017	26/11/2016
21/05/2017	27/05/2017	03/12/2016
28/05/2017	03/06/2017	10/12/2016
04/06/2017	10/06/2017	17/12/2016
11/06/2017	17/06/2017	24/12/2016
18/06/2017	24/06/2017	31/12/2016
25/06/2017	01/07/2017	07/01/2017
02/07/2017	08/07/2017	14/01/2017
09/07/2017	15/07/2017	21/01/2017
16/07/2017	22/07/2017	28/01/2017
23/07/2017	29/07/2017	04/02/2017
30/07/2017	05/08/2017	11/02/2017
06/08/2017	12/08/2017	18/02/2017
13/08/2017	19/08/2017	25/02/2017
20/08/2017	26/08/2017	04/03/2017
27/08/2017	02/09/2017	11/03/2017
03/09/2017	09/09/2017	18/03/2017
10/09/2017	16/09/2017	25/03/2017
17/09/2017	23/09/2017	01/04/2017
24/09/2017	30/09/2017	08/04/2017
01/10/2017	07/10/2017	15/04/2017
08/10/2017	14/10/2017	22/04/2017
15/10/2017	21/10/2017	29/04/2017
22/10/2017	28/10/2017	06/05/2017
29/10/2017	04/11/2017	13/05/2017
05/11/2017	11/11/2017	20/05/2017
12/11/2017	18/11/2017	27/05/2017
19/11/2017	25/11/2017	03/06/2017
26/11/2017	02/12/2017	10/06/2017
03/12/2017	09/12/2017	17/06/2017
10/12/2017	16/12/2017	24/06/2017
17/12/2017	23/12/2017	01/07/2017
24/12/2017	30/12/2017	08/07/2017

4.2.2 2018 Matching Dates

Matching Week		Latest start date for employment with you
Sunday	Saturday	
31/12/2017	06/01/2018	15/07/2017
07/01/2018	13/01/2018	22/07/2017
14/01/2018	20/01/2018	29/07/2017
21/01/2018	27/01/2018	05/08/2017
28/01/2018	03/02/2018	12/08/2017
04/02/2018	10/02/2018	19/08/2017
11/02/2018	17/02/2018	26/08/2017
18/02/2018	24/02/2018	02/09/2017
25/02/2018	03/03/2018	09/09/2017
04/03/2018	10/03/2018	16/09/2017
11/03/2018	17/03/2018	23/09/2017
18/03/2018	24/03/2018	30/09/2017
25/03/2018	31/03/2018	07/10/2017
01/04/2018	07/04/2018	14/10/2017
08/04/2018	14/04/2018	21/10/2017
15/04/2018	21/04/2018	28/10/2017
22/04/2018	28/04/2018	04/11/2017
29/04/2018	05/05/2018	11/11/2017
06/05/2018	12/05/2018	18/11/2017
13/05/2018	19/05/2018	25/11/2017
20/05/2018	26/05/2018	02/12/2017
27/05/2018	02/06/2018	09/12/2017

5.1 RATES

The rates, percentages and thresholds for SPP for 2017/18 are shown in the following table:

Rates effective from week starting on or after Sunday		03 April 2017
		£
Earnings Threshold (LEL)		113.00
SPP weekly rate for up to 2 weeks	Lower of 90% of weekly earnings or	140.98
Optional daily rate		20.14
Percentage of payment recoverable		92%
Percentage of payment recoverable (Small Employer's Relief)		100%
NI compensation recoverable under Small Employer's Relief		3%
Annual NICs threshold for Small Employer's Relief		£45,000

5.2 TABLES

The tables provide us with fundamental dates giving us the following information, all based upon the essential 'Expected Week of Childbirth' date:

- The Qualifying Week (for the average weekly earnings test)
- The latest start date (for the continuous employment test)

Employers can use the SPP calculator at <https://www.gov.uk/maternity-paternity-calculator> to help them work out payments to be made.

5.2.1 2017 Expected Weeks of Childbirth

Expected Week of Childbirth		Qualifying Week		Latest start date of employment
Sunday	Saturday	Sunday	Saturday	Saturday
02/04/2017	08/04/2017	18/12/2016	24/12/2016	02/07/2016
09/04/2017	15/04/2017	25/12/2016	31/12/2016	09/07/2016
16/04/2017	23/04/2017	01/01/2017	07/01/2017	16/07/2016
23/04/2017	29/04/2017	08/01/2017	14/01/2017	23/07/2016
30/05/2017	06/05/2017	15/01/2017	21/01/2017	30/07/2016
07/05/2017	13/05/2017	22/01/2017	28/01/2017	06/08/2016
14/05/2017	20/05/2017	29/01/2017	04/02/2017	13/08/2016
21/05/2017	27/05/2017	05/02/2017	11/02/2017	20/08/2016
28/05/2017	03/06/2017	12/02/2017	18/02/2017	27/08/2016
04/06/2017	10/06/2017	19/02/2017	25/02/2017	03/09/2016
11/06/2017	17/06/2017	26/02/2017	04/03/2017	10/09/2016
18/06/2017	24/06/2017	05/03/2017	11/03/2017	17/09/2016
25/06/2017	01/07/2017	12/03/2017	18/03/2017	24/09/2016
02/07/2017	08/07/2017	19/03/2017	25/03/2017	01/10/2016
09/07/2017	15/07/2017	26/03/2017	01/04/2017	08/10/2016
16/07/2017	22/07/2017	02/04/2017	08/04/2017	15/10/2016
23/07/2017	29/07/2017	09/04/2017	15/04/2017	22/10/2016
30/07/2017	05/08/2017	16/04/2017	22/04/2017	29/10/2016
06/08/2017	12/08/2017	23/04/2017	29/04/2017	05/11/2016
13/08/2017	19/08/2017	30/04/2017	06/05/2017	12/11/2016
20/08/2017	26/08/2017	07/05/2017	13/05/2017	19/11/2016
27/08/2017	02/09/2017	14/05/2017	20/05/2017	26/11/2016
03/09/2017	09/09/2017	21/05/2017	27/05/2017	03/12/2016
10/09/2017	16/09/2017	28/05/2017	03/06/2017	10/12/2016
17/09/2017	23/09/2017	04/06/2017	10/06/2017	17/12/2016
24/09/2017	30/09/2017	11/06/2017	17/06/2017	24/12/2016
01/10/2017	07/10/2017	18/06/2017	24/06/2017	31/12/2016
08/10/2017	14/10/2017	25/06/2017	01/07/2017	07/01/2017
15/10/2017	21/10/2017	02/07/2017	08/07/2017	14/01/2017
22/10/2017	28/10/2017	09/07/2017	15/07/2017	21/01/2017
29/10/2017	04/11/2017	16/07/2017	22/07/2017	28/01/2017
05/11/2017	11/11/2017	23/07/2017	29/07/2017	04/02/2017
12/11/2017	18/11/2017	30/07/2017	05/08/2017	11/02/2017
19/11/2017	25/11/2017	06/08/2017	12/08/2017	18/02/2017
26/11/2017	02/12/2017	13/08/2017	19/08/2017	25/02/2017
03/12/2017	09/12/2017	20/08/2017	26/08/2017	04/03/2017
10/12/2017	16/12/2017	27/08/2017	02/09/2017	11/03/2017
17/12/2017	23/12/2017	03/09/2017	09/09/2017	18/03/2017
24/12/2017	30/12/2017	10/09/2017	16/09/2017	25/03/2017

5.2.2 2018 Expected Weeks of Childbirth

Expected Week of Childbirth		Qualifying Week		Latest start date of employment
Sunday	Saturday	Sunday	Saturday	Saturday
31/12/2017	06/01/2018	17/09/2017	23/09/2017	01/04/2017
07/01/2018	13/01/2018	24/09/2017	30/09/2017	08/04/2017
14/01/2018	20/01/2018	01/10/2017	07/10/2017	15/04/2017
21/01/2018	27/01/2018	08/10/2017	14/10/2017	22/04/2017
28/01/2018	03/02/2018	15/10/2017	22/10/2017	29/04/2017
04/02/2018	10/02/2018	22/10/2017	28/10/2017	06/05/2017
11/02/2018	17/02/2018	29/10/2017	04/11/2017	13/05/2017
18/02/2018	24/02/2018	05/11/2017	11/11/2017	20/05/2017
25/02/2018	03/03/2018	12/11/2017	18/11/2017	27/05/2017
04/03/2018	10/03/2018	19/11/2017	25/11/2017	03/06/2017
11/03/2018	17/03/2018	26/11/2017	02/12/2017	10/06/2017
18/03/2018	24/03/2018	03/12/2017	09/12/2017	17/06/2017
25/03/2018	31/03/2018	10/12/2017	16/12/2017	24/06/2017
01/04/2018	07/04/2018	17/12/2017	23/12/2017	01/07/2017
08/04/2018	14/04/2018	24/12/2017	30/12/2017	08/07/2017
15/04/2018	21/04/2018	31/12/2017	06/01/2018	15/07/2017
22/04/2018	28/04/2018	07/01/2018	13/01/2018	22/07/2017
29/04/2018	05/05/2018	14/01/2018	20/01/2018	29/07/2017
06/05/2018	12/05/2018	21/01/2018	27/01/2018	05/08/2017
13/05/2018	19/05/2018	28/01/2018	03/02/2018	12/08/2017
20/05/2018	26/05/2018	04/02/2018	10/02/2018	19/08/2017
27/05/2018	02/06/2018	11/02/2018	17/02/2018	26/08/2017

6.1 RATES

The rates, percentages and thresholds for SPP for 2017/18 are shown in the following table:

Rates effective from week starting on or after Sunday	05 April 2017
	£
Earnings Threshold (LEL)	113.00
SPP weekly rate for up to 2 weeks, lower of 90% of weekly earnings or	140.98
Optional daily rate	20.14
Percentage of payment recoverable	92%
Percentage of payment recoverable (Small Employer's Relief)	100%
NI compensation recoverable under Small Employer's Relief	3%
Annual NICs threshold for Small Employer's Relief	£45,000

6.2 TABLES

The tables provide us with fundamental dates giving us the following information, all based upon the essential 'Matching Date':

- The Matching Week (for the average weekly earnings test)
- The latest start date (for the continuous employment test)

Employers can use the SPP calculator at <https://www.gov.uk/maternity-paternity-calculator> to help them work out payments to be made.

6.2.1 2017 Matching Weeks

Matching Week		Latest start date for employment with you
Sunday	Saturday	
02/04/2017	08/04/2017	15/10/2016
09/04/2017	15/04/2017	22/10/2016
16/04/2017	22/04/2017	29/10/2016
23/04/2017	29/04/2017	05/11/2016
30/04/2017	06/05/2017	12/11/2016
07/05/2017	13/05/2017	19/11/2016
14/05/2017	20/05/2017	26/11/2016
21/05/2017	27/05/2017	03/12/2016
28/05/2017	03/06/2017	10/12/2016
04/06/2017	10/06/2017	17/12/2016
11/06/2017	17/06/2017	24/12/2016
18/06/2017	24/06/2017	31/12/2016
25/06/2017	01/07/2017	07/01/2017
02/07/2017	08/07/2017	14/01/2017
09/07/2017	15/07/2017	21/01/2017
16/07/2017	22/07/2017	28/01/2017
23/07/2017	29/07/2017	04/02/2017
30/07/2017	05/08/2017	11/02/2017
06/08/2017	12/08/2017	18/02/2017
13/08/2017	19/08/2017	25/02/2017
20/08/2017	26/08/2017	04/03/2017
27/08/2017	02/09/2017	11/03/2017
03/09/2017	09/09/2017	18/03/2017
10/09/2017	16/09/2017	25/03/2017
17/09/2017	23/09/2017	01/04/2017
24/09/2017	30/09/2017	08/04/2017
01/10/2017	07/10/2017	15/04/2017
08/10/2017	14/10/2017	22/04/2017
15/10/2017	21/10/2017	29/04/2017
22/10/2017	28/10/2017	06/05/2017
29/10/2017	04/11/2017	13/05/2017
05/11/2017	11/11/2017	20/05/2017
12/11/2017	18/11/2017	27/05/2017
19/11/2017	25/11/2017	03/06/2017
26/11/2017	02/12/2017	10/06/2017
03/12/2017	09/12/2017	17/06/2017
10/12/2017	16/12/2017	24/06/2017
17/12/2017	23/12/2017	01/07/2017
24/12/2017	30/12/2017	08/07/2017

6.2.2 2018 Matching Weeks

Matching Week		Latest start date for employment with you
Sunday	Saturday	
31/12/2017	06/01/2018	15/07/2017
07/01/2018	13/01/2018	22/07/2017
14/01/2018	20/01/2018	29/07/2017
21/01/2018	27/01/2018	05/08/2017
28/01/2018	03/02/2018	12/08/2017
<hr/>		
04/02/2018	10/02/2018	19/08/2017
11/02/2018	17/02/2018	26/08/2017
18/02/2018	24/02/2018	02/09/2017
25/02/2018	03/03/2018	09/09/2017
<hr/>		
04/03/2018	10/03/2018	16/09/2017
11/03/2018	17/03/2018	23/09/2017
18/03/2018	24/03/2018	30/09/2017
25/03/2018	31/03/2018	07/10/2017
<hr/>		
01/04/2018	07/04/2018	14/10/2017
08/04/2018	14/04/2018	21/10/2017
15/04/2018	21/04/2018	28/10/2017
22/04/2018	28/04/2018	04/11/2017
<hr/>		
29/04/2018	05/05/2018	11/11/2017
06/05/2018	12/05/2018	18/11/2017
13/05/2018	19/05/2018	25/11/2017
20/05/2018	26/05/2018	02/12/2017
27/05/2018	02/06/2018	09/12/2017

7.1 RATES

The rates, percentages and thresholds for ShPP for 2017/18 are shown in the following table:

Rates effective from week starting on or after Sunday	05 April 2017
	£
Earnings Threshold (LEL)	113.00
ShPP lower of 90% of weekly earnings or	140.98
Optional daily rate	21.04
Percentage of payment recoverable	92%
Percentage of payment recoverable (Small Employer's Relief)	100%
NI compensation recoverable under Small Employer's Relief	3%
Annual NICs threshold for Small Employer's Relief	£45,000

7.2 TABLES

To qualify for pay, the parent / carer / adopter must have average weekly earnings at or above the LEL for National Insurance Contributions in the 8 weeks prior to the 15th week before the EWC / Matching Week. This is the same qualification requirement for Statutory Maternity / Adoption and Statutory Paternity Pay – i.e. if they would have qualified for SMP / SAP or SPP then they would qualify for ShPP.

To qualify for leave, the parent / carer / adopter must have worked for at least 26 weeks by the end of the 15th week before the due date (or date they are matched with their adopted child)

Employers can use the calculator <https://www.gov.uk/pay-leave-for-parents> to help them work out payments to be made.

7.2.1 2017 Expected Weeks of Childbirth / Placement

Expected Week of Childbirth / Placement		Qualifying / Matching Week		Latest start date of employment
Sunday	Saturday	Sunday	Saturday	Saturday
02/04/2017	08/04/2017	18/12/2016	24/12/2016	02/07/2016
09/04/2017	15/04/2017	25/12/2016	31/12/2016	09/07/2016
16/04/2017	22/04/2017	01/01/2017	07/01/2017	16/07/2016
23/04/2017	29/04/2017	08/01/2017	14/01/2017	23/07/2016
30/04/2017	06/05/2017	15/01/2017	21/01/2017	30/07/2016
07/05/2017	13/05/2017	22/01/2017	28/01/2017	06/08/2016
14/05/2017	20/05/2017	29/01/2017	04/02/2017	13/08/2016
21/05/2017	27/05/2017	05/02/2017	11/02/2017	20/08/2016
28/05/2017	03/06/2017	12/02/2017	18/02/2017	27/08/2016
04/06/2017	10/06/2017	19/02/2017	25/02/2017	03/09/2016
11/06/2017	17/06/2017	26/02/2017	04/03/2017	10/09/2016
18/06/2017	24/06/2017	05/03/2017	11/03/2017	17/09/2016
25/06/2017	01/07/2017	12/03/2017	18/03/2017	24/09/2016
02/07/2017	08/07/2017	19/03/2017	25/03/2017	01/10/2016
09/07/2017	15/07/2017	26/03/2017	01/04/2017	08/10/2016
16/07/2017	22/07/2017	02/04/2017	08/04/2017	15/10/2016
23/07/2017	29/07/2017	09/04/2017	15/04/2017	22/10/2016
30/07/2017	05/08/2017	16/04/2017	22/04/2017	29/10/2016
06/08/2017	12/08/2017	23/04/2017	29/04/2017	05/11/2016
13/08/2017	19/08/2017	30/04/2017	06/05/2017	12/11/2016
20/08/2017	26/08/2017	07/05/2017	13/05/2017	19/11/2016
27/08/2017	02/09/2017	14/05/2017	20/05/2017	26/11/2016
03/09/2017	09/09/2017	21/05/2017	27/05/2017	03/12/2016
10/09/2017	16/09/2017	28/05/2017	03/06/2017	10/12/2016
17/09/2017	23/09/2017	04/06/2017	10/06/2017	17/12/2016
24/09/2017	30/09/2017	11/06/2017	17/06/2017	24/12/2016
01/10/2017	07/10/2017	18/06/2017	24/06/2017	31/12/2016
08/10/2017	14/10/2017	25/06/2017	01/07/2017	07/01/2017
15/10/2017	21/10/2017	02/07/2017	08/07/2017	14/01/2017
22/10/2017	28/10/2017	09/07/2017	15/07/2017	21/01/2017
29/10/2017	04/11/2017	16/07/2017	22/07/2017	28/01/2017
05/11/2017	11/11/2017	23/07/2017	29/07/2017	04/02/2017
12/11/2017	18/11/2017	30/07/2017	05/08/2017	11/02/2017
19/11/2017	25/11/2017	06/08/2017	12/08/2017	18/02/2017
26/11/2017	02/12/2017	13/08/2017	19/08/2017	25/02/2017
03/12/2017	09/12/2017	20/08/2017	26/08/2017	04/03/2017
10/12/2017	16/12/2017	27/08/2017	02/09/2017	11/03/2017
17/12/2017	23/12/2017	03/09/2017	09/09/2017	18/03/2017
24/12/2017	30/12/2017	10/09/2017	16/09/2017	25/03/2017

7.2.2 2018 Expected Weeks of Childbirth / Placement

Expected Week of Childbirth / Placement		Qualifying / Matching Week		Latest start date of employment
Sunday	Saturday	Sunday	Saturday	Saturday
31/12/2017	06/01/2018	17/09/2017	23/09/2017	01/04/2017
07/01/2018	13/01/2018	24/09/2017	30/09/2017	08/04/2017
14/01/2018	20/01/2018	01/10/2017	07/10/2017	15/04/2017
21/01/2018	27/01/2018	08/10/2017	14/10/2017	22/04/2017
28/01/2018	03/02/2018	15/10/2017	21/10/2017	29/04/2017
04/02/2018	10/02/2018	22/10/2017	28/10/2017	06/05/2017
11/02/2018	17/02/2018	29/10/2017	04/11/2017	13/05/2017
18/02/2018	24/02/2018	05/11/2017	11/11/2017	20/05/2017
25/02/2018	03/03/2018	12/11/2017	18/11/2017	27/05/2017
04/03/2018	10/03/2018	19/11/2017	25/11/2017	03/06/2017
11/03/2018	17/03/2018	26/11/2017	02/12/2017	10/06/2017
18/03/2018	24/03/2018	03/12/2017	09/12/2017	17/06/2017
25/03/2018	31/03/2018	10/12/2017	16/12/2017	24/06/2017
01/04/2018	07/04/2018	17/12/2017	23/12/2017	01/07/2017
08/04/2018	14/04/2018	24/12/2017	30/12/2017	08/07/2017
15/04/2018	21/04/2018	31/12/2017	06/01/2018	15/07/2017
22/04/2018	28/04/2018	07/01/2018	13/01/2018	22/07/2017
29/04/2018	05/05/2018	14/01/2018	20/01/2018	29/07/2017
06/05/2018	12/05/2018	21/01/2018	27/01/2018	05/08/2017
13/05/2018	19/05/2018	28/01/2018	03/02/2018	12/08/2017
20/05/2018	26/05/2018	04/02/2018	10/02/2018	19/08/2017
27/05/2018	02/06/2018	11/02/2018	17/02/2018	26/08/2017