

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

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

- Statutory Maternity Pay (SMP)
- Paternity or adoption pay
- Qualifying week
- Average weekly earnings
- Leave period

**\*These rates apply from 6 April 2025.**

Type of payment or recovery	2025 to 2026 rate
SMP – Statutory Maternity Pay – weekly rate for first 6 weeks	90% of the employee's average weekly earnings
SMP – Statutory Maternity Pay – weekly rate for remaining weeks	£187.18 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Paternity Pay (SPP) – weekly rate	£187.18 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Adoption Pay (SAP) – weekly rate for first 6 weeks	90% of employee's average weekly earnings
SAP – weekly rate for remaining weeks	£187.18 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Shared Parental Pay (ShPP) – weekly rate	£187.18 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Parental Bereavement Pay (SPBP) – weekly rate	£187.18 or 90% of the employee's average weekly earnings, whichever is lower



Type of payment or recovery

2025 to 2026 rate

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Statutory Neonatal Care Pay (SNCP) – weekly rate

£187.18 or 90% of the employee’s average weekly earnings, whichever is lower

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SMP, SPP, ShPP, SAP, SPBP or SNCP – [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

108.5% if your total Class 1 National Insurance for the previous tax year is £45,000 or lower

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