

Eligibility for pay

If someone is eligible for statutory maternity pay, they will get paid for 39 weeks.

For the first 6 weeks, the organisation must pay 90% of the worker's average weekly earnings.

During the next 33 weeks workers must be paid whichever is lower:

- £187.18 a week (£194.32 from 5 April 2026)
- 90% of their average weekly earnings

An organisation does not have to provide maternity pay for the last 13 weeks.

You can check how much pay someone will get using the [maternity pay calculator on GOV.UK](#).

Eligibility criteria

Eligibility for statutory maternity pay is different to eligibility for statutory maternity leave.

Someone's eligibility for statutory maternity pay depends on:

- how long they have been working for the employer
- how much they have earned
- if they are classed as employed for tax purposes

Length of employment

Someone is eligible for pay when they have 26 weeks 'continuous employment' before the 'qualifying week'.

Continuous employment means working for the same employer without a break. Things like sickness, statutory leave or holiday do not break continuous employment.

To work out the qualifying week, use a calendar to count 15 weeks back from the week the baby is due.

You can also [use the maternity calculator on GOV.UK](#).

Amount someone has earned

Someone must have earned at least £125 a week (£129 from 6 April 2026). They must earn this amount on average for 8 weeks before the qualifying week.

If someone is off sick, they may only receive statutory sick pay in the 8 weeks before the qualifying week. This may affect their right to statutory maternity pay.

Classed as employed for tax purposes

Someone must be classed as employed for tax purposes. This includes anyone who has their tax paid automatically through PAYE. For example, employees and agency workers.

Workers who pay tax through self-assessment are not eligible for statutory maternity pay.

[Check employment status for tax on GOV.UK](#)

Telling an employer about maternity pay

Workers who are entitled to statutory maternity pay must give their employer notice. Workers must give notice at least 28 days before the date they want their pay to start. They must tell them as soon as possible if they could not tell them by this date.

They must also give their employer their 'MAT B1' form. They can get this from their doctor or midwife once they are 20 weeks' pregnant.

If someone has more than one employer

Someone might have more than one employer. In these cases they might be able to get statutory maternity pay from each one. This depends on if they meet the eligibility in both jobs.

If someone is not eligible for statutory maternity pay

If a worker is not eligible for statutory maternity pay, employers must give them the 'SMP1' form. The employer needs to do this within 7 days of determining that someone is not eligible.

[Find the SMP1 form on GOV.UK](#)

Maternity allowance

Someone who is not eligible for statutory maternity pay might be able to get maternity allowance. This is paid by the government.

[Find out more about maternity allowance on GOV.UK](#)

Keeping records

Employers must keep records of statutory maternity pay payments.

[Find out more about keeping statutory maternity pay records on GOV.UK](#)

Changes to statutory maternity pay

A pay rise could change how much someone gets paid once they are already on maternity leave.

A pay rise might affect someone's statutory maternity pay. This depends on when the pay rise is given.

[Find out more about pay rises when someone is off work](#)

Workplace pensions

If someone is receiving maternity pay, an employer might have to make pension contributions.

[Find advice on maternity leave and pensions from Money Helper](#)

Enhanced maternity pay

Some employers offer more than statutory maternity pay. This can be called 'enhanced' or 'contractual' maternity pay.

For example, someone might get 26 weeks of full pay followed by 13 weeks of statutory maternity pay.

An worker should check their contract or talk to their employer to find out:

- if they're entitled to enhanced maternity pay
- the amount of pay they'll get
- how long they get it for

If an organisation does not have a policy, they should consider creating one.

A worker might have to repay some or all of the enhanced amount (anything more than statutory maternity pay) if they:

- do not to return to work
- leave shortly after maternity leave

This should be clearly set out in their contract.

Repayment if someone does not return to work

If a worker doesn't return to work after maternity leave, they may have to pay back some maternity pay, depending on their contract.

They never have to repay statutory maternity pay.

They might have to repay enhanced maternity pay. This is the amount they received on top of statutory maternity pay.

The contract must clearly explain when repayment is needed. Employers should remind workers about the possibility of repayment before paying enhanced maternity pay.

Get advice and support

Employers can [contact the HMRC helpline](#) if:

- they disagree with a worker about statutory maternity pay
- they cannot pay, for example because they're insolvent

Workers can [contact the HMRC Statutory Payment Disputes Team](#) if they think their employer:

- is paying them the wrong amount of statutory maternity pay
- has wrongly decided not to pay them statutory maternity pay