

April 2019 Employers' Quick Reference Guide

Maternity Pay Entitlement
To work out if your employee is entitled to maternity pay, take the baby's due date and count back 15 weeks. If the employee has worked for you for at least 26 weeks at the point, then she is entitled to SMP. She must also have average earnings of at least £118 per week in order to qualify

Statutory Maternity/Paternity Pay (SMP/SPP)
SMP is always paid for 6 weeks at 90% of the employee's gross weekly pay. Thereafter it's paid for up to 33 weeks at £148.68 (or 90% of average gross weekly earnings if that figure is less)
SPP is paid for 2 weeks at £148.68 (or 90% of normal gross weekly earnings if that figure is less)
Did you know? <i>You, as the employer, pay SMP and SPP but you can recover 92% of the amount paid by deducting that amount from your National Insurance contributions payments to HM Revenue and Customs. If you are a small employer, you may recover 100% plus an additional 3% compensation. Ask us for more info</i>

National Minimum Wages from Apr 19	
Apprentice Rate	£3.90/hr
Employees aged under 18 & no longer compulsory school age	£4.35/hr
Employees aged 18 – 20	£6.15/hr
Employees aged 21 - 24	£7.70/hr
Employees aged 25+	£8.21/hr

Statutory Sick Pay (SSP)
The employee must be sick for 4 days in a row (including weekend/bank holidays/days not normally worked) and have average earnings of at least £118 per week. If your employee is below this threshold, they may be entitled to a government-paid benefit instead. The current rate of SSP is £94.25 per week and in certain circumstances, it can be paid for up to 28 weeks

Redundancy Pay	
Entitlement: your employee must have 2 years or more continuous service	
Redundancy pay is based on length of service in complete years multiplied by:	
Employees under 22 years old	½ week's pay
Employees aged 22 – 40	1 week's pay
Employees over 41	1 ½ week's pay
A week's pay is capped at the rate of £508 (from 6th April 2018) and length of service is capped at 20 years	

Minimum Notice Periods (can contractually agree more than these periods)	
By employees: With service of more than 1 month	Minimum of 1 week (but can be more as needed)
By you: Employee with service of 1 month to 2 years	1 week
By you: Employee with service of over 2 years	1 week for each year up to a maximum of 12 weeks

Statutory workplace pension contributions	
Employer	3% of salary
Employee	5% of salary