

About this form

This form is for you, the employer, to use to record details of your employee's Statutory Maternity Pay (SMP). You must keep these details, but you may keep more if you wish.

Keeping an accurate record will help make sure you pay the correct amount of SMP. You do not have to use this form, but you may find it helpful. You must keep SMP records for at least three years after the end of the tax year to which they relate.

What to do now

Please read the guidance and fill in 'Record of SMP pay period', making any additional notes in the 'Notes' box, if appropriate.

Further information

For further information on how and when you must pay SMP and what records you must keep, see Employer Helpbook, E15, *Pay and time off work for parents*, which is available on the Employer CD-ROM. There is also an interactive SMP learning program on the Employer CD-ROM. The program will take you step-by-step through the process of calculating how much SMP you need to pay and what you can recover.

You can get more copies of this form and the Helpbook from our website, go to www.hmrc.gov.uk/employers or from the Employer Orderline on **0845 7 646 646**.

If you need help with this form or with the SMP scheme, please get in touch with your HM Revenue & Customs office. Alternatively, you can contact the Employer Helpline on **0845 7 143 143**, or attend a workshop arranged by our Advice Teams. You can contact them online at www.hmrc.gov.uk/bst/index.htm or by phoning your HM Revenue & Customs office.

How to use this Statutory Maternity Pay record sheet

This record sheet is in two parts. Use:

- 'Record of notification of maternity absence' when your employee tells you the date she wants to start her maternity absence and as her maternity absence begins.
- 'Record of SMP pay period' when her pay period is about to start. You must keep a record of this period even if your employee cannot get SMP for any week or does not come back to work afterwards. If she does not qualify for SMP from the start you only need to fill in the first week of the record.

Record of notification of maternity absence

Surname

First name(s)

National Insurance number

Tax year ending 5 April

Enter the date she intends to start her maternity absence.

Enter the date as soon as you know it.

Enter the date she told you about her maternity absence.

You will find it useful to have a record of this date if you decide not to pay SMP because your employee has told you less than 28 days before she wants to start her maternity absence.

Enter the date she started her maternity absence.

Fill in this date if it is different from intended start date of maternity absence.

Was this because the baby was born early, or because she suffered from a pregnancy related illness?

No Yes

When is the baby due? Her doctor or midwife will give her medical evidence of the date her baby is due, up to 20 weeks before her baby is due. The evidence will be the Maternity Certificate, form MAT B1 or other acceptable medical evidence. You must keep the MAT B1, or other medical evidence, or a copy if you have to give it back to your employee, for 3 years after the end of the tax year you paid SMP in.

Enter the date the baby was born. *Fill in this date if her baby was born early and this changed the date you could start to pay her SMP.*

Is she entitled to SMP? *If she is not, remember to show why in the 'Notes' box when filling in 'Record of SMP pay period'.*

No Yes

If 'Yes', from what date?

Did you give her form SMP1, 'Why I cannot pay you SMP', to tell her that she is not entitled to SMP? *You can get these forms from Jobcentre Plus offices - see the phone book, or go to www.dwp.gov.uk/advisers/claimforms.asp You may find it useful to keep a copy of this form if your employee disagrees with your decision.*

No Yes

If 'Yes', on what date?

Record of SMP pay period

	Enter the date of each week until the SMP ends.	Enter the tax week number the end of SMP week is in.	Tick one box for each week. W = Worked P = Paid E = Excluded from SMP <i>Put reasons in Notes column.</i>	Enter how much SMP is paid in each week.	This will help you to calculate how much SMP you can get back. <i>See Employer Helpbook, E15, Pay and time off work for parents, for further information.</i>	Note here any reasons why she cannot get SMP. <i>If necessary, continue in 'Notes' box on page 3.</i>
	Start of SMP week	Week number	W P E	Amount of SMP paid	Running total of SMP	Notes
1	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
2	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
3	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
4	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
5	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
6	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
7	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
8	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
9	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
10	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
11	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
12	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
13	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
14	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
15	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
16	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
17	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
18	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
19	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
20	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
21	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
22	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
23	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
24	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
25	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
26	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	

Record of SMP pay period

	Enter the date of each week until the SMP ends.	Enter the tax week number the end of SMP week is in.	Tick one box for each week. W = Worked P = Paid E = Excluded from SMP <i>Put reasons in Notes column.</i>	Enter how much SMP is paid in each week.	This will help you to calculate how much SMP you can get back. <i>See Employer Helpbook, E15, Pay and time off work for parents, for further information.</i>	Note here any reasons why she cannot get SMP. <i>If necessary, continue in 'Notes' box below.</i>
	Start of SMP week	Week number	W P E	Amount of SMP paid	Running total of SMP	Notes
27	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
28	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
29	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
30	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
31	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
32	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
33	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
34	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
35	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
36	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
37	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
38	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	
39	/ /		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	£	£	

Notes

Please use this part to record any additional notes you wish to keep.