

- [Home](#)
- [Contact us](#)
- [About us](#)
- [Jobs](#)
- [Accessibility](#)
- [Feedback](#)
- [Help](#)

Search

[Tax agents & advisers](#)

SPM20250 - Statutory Maternity Pay (SMP) - Who is covered by the SMP Scheme

Employees with more than one job

A woman who satisfies the qualifying conditions for more than one job or contract may be entitled to more than one payment of SMP for the same week(s). SMP entitlement may arise under each separate job or contract if:

- the jobs are with different employers who are not trading in association; or
- the earnings are from each contract with the same employer, or employers trading in association but the earnings from each contract count separately for NICs purposes.

If a woman is entitled to SMP from more than one employer and the employers are not trading in association, she may work for one employer and still receive SMP from the other. If she uses her KIT days, see [SPM21106](#)

Example

Two separate employers - Contract A and Contract B

If all the qualifying conditions are satisfied in both contracts then the woman is entitled to SMP and 10 KIT days from both contracts.

The woman commences her SMP with Contract A and continues to work with Contract B. She uses her 10 KIT days under Contract A and is still working for Contract B therefore SMP will not be paid under Contract A for any further weeks in which she continues to work. It does not matter that she continues working under Contract B or not.

One employer two contracts earnings added together for NIC purposes - one payment of SMP

The woman is only entitled to one payment of SMP and to one lot of KIT days.

She should take the same time off from each contract otherwise she will lose some of her SMP because she is working **but** she may use her one lot of KIT days, see [SPM21106](#).

For example If she starts her MPP under Contract A earlier than her MPP under Contract B, then she can only work for up to 10 days under Contract B before SMP under Contract A has to stop.

One employer two contracts earnings not added together for NIC purposes- two payments of SMP

If the woman is entitled to more than one payment of SMP she can start her SMP at different times in relation to each contract. She will also be entitled to two lots of KIT days.

If an employee's earnings from more than one contract with the same or different employers are added together for NICs purposes:

- she is only entitled to one amount of SMP
- SMP liability is divided between the employers in the same way as the NICs liability.

[Home](#) | [Main Contents](#) | [Manual Contents](#)
[Previous Page](#) | [Next Page](#) | [Top](#) | [Menu](#)

January 2013

Rights for parents with more than one job

This information sheet explains what your rights are if you have more than one job.

It covers:

- how to work out maternity leave and pay,
- how to work out paternity leave and pay, and,
- giving notice to more than one employer.

It includes rights for employees, agency workers, casual workers and those in self-employment.

Maternity leave and pay

When can I start my maternity leave if I have two jobs?

All pregnant employees are entitled to 52 weeks maternity leave. The normal rules apply about when to take your maternity leave. You can take your entitlement separately for each job so, for example, you can start your maternity leave at different times if you wish. It is entirely up to you to decide when you want to take your maternity leave. The earliest you can start your ordinary maternity leave is 11 weeks before your expected week of childbirth. You can even work right up until the date the baby is born, unless:

- you have a pregnancy-related illness or absence in the last four weeks of your pregnancy, or
- your baby is born before the day you were planning to start your leave.

If this is the case, your maternity leave will start on the day after the first day of absence for a pregnancy-related illness or the day after the birth.

For more information on maternity leave, see *Pregnant at work 2013*.

Case study

Mary works for 30 hours a week in a Leisure Centre and has a second job where she works 5 hours a week on Saturdays. She is an employee and is entitled to maternity leave for each job. For her main job at the Leisure Centre, she decides to start her maternity leave 6 weeks before her baby is due and gives notice accordingly. She wants to continue working up until her baby is due for her Saturday job which she can do unless she is absent for a pregnancy-related illness or absence or gives birth early.

Who is an employee?

You are usually an employee if the following arrangements exist at your work:

- your employer deducts tax and National Insurance from your pay
- your employer controls the work you do, when and how you do it
- your employer provides all the equipment for your work.

If you work for an agency or do casual work, you are probably not an employee, but you should get advice if you are not sure about your employment status. Agency and casual workers who are not classed as employees are not entitled to maternity leave (unless stated in your contract) but can still get maternity pay, see below for more on maternity pay.

What if I am self-employed in one or more of my jobs?

If you are self-employed, you are not classed as an employee and are not entitled to maternity leave. It will be up to you to decide when you stop work and how much time you take off when you have your baby. You will usually be classed as self-employed if you run your own business, pay your own tax and National Insurance and can decide how and when you work. If you are not sure about your employment status you should get advice. Self-employed women may still qualify for Maternity Allowance, see below for more on maternity pay.

Maternity pay

Statutory Maternity Pay

Am I entitled to Statutory Maternity Pay?

You can get Statutory Maternity Pay (SMP) if your employer pays your wages, usually through PAYE, and deducts tax and NI (or would do if you earned enough) and you meet the following conditions:

- you have worked for the same employer for at least 26 weeks by the end of the 15th week before the expected week of childbirth (which is

approximately the 26th week of pregnancy), and

- you are still in your job in the 15th week before your baby is due – even if it's only for one day that week - or you are off sick or on holiday, and
- you earn at least £109 per week on average in the eight weeks (if you are paid weekly) or two months (if you are paid monthly) up to the last pay day before the end of the 15th week before your baby is due.

How do I work out the 15th week before my baby is due?

Find the Sunday before your baby is due (or the due date if it is a Sunday) and count back 15 Sundays from there. That is the start of the 15th week before your expected week of childbirth.

You should use the due date on the MAT B1 certificate which your midwife or GP will give you when you are about 20 weeks pregnant.

To get SMP you must give the correct notice to your employer (see How to give notice). If you are not entitled to SMP, for example, your earnings are too low, your employer must give you form SMP1 to explain why. You may be able to claim Maternity Allowance instead, see below.

If your employer is not sure how to work out your SMP or how to claim it back, they can ring the HMRC Employers' Helpline on 08457 143 143 for advice.

If you do agency, casual or freelance work, you may not be regarded as an 'employee' so you will not qualify for maternity LEAVE, however, you can get SMP if your employer deducts tax and NI from your wages, usually through PAYE, and you meet the normal conditions above for SMP. You will need to agree the time off with your employer/agency while you stop work to receive SMP. If you do not qualify for SMP you may be able to get Maternity Allowance instead.

For more information on SMP, see [Common Maternity Pay Questions](#).

How much is SMP?

SMP is paid at two rates: for the first six weeks you get 90% of your average pay. After that you are paid £136.78 per week, or 90% of your average earnings if that is lower, for 33 weeks.

The average is calculated from the pay you actually received in the eight weeks or two months up to the last pay day before the end of the qualifying week.

Do I still get SMP if my job ends after the 15th week before my baby is due?

Yes, you can still get SMP as long as you are employed in the 15th week before your baby is due and you meet the normal qualifying conditions stated above. It doesn't matter if you are off sick or on holiday in that week. Once you have qualified for SMP, you are entitled to receive it for the full 39 weeks. This is true even if you are made redundant, you leave your job or a fixed term contract comes to an end at any time after the 15th week before your baby is due or during your maternity leave.

Can I get SMP from more than one employer?

Yes, you can claim SMP from more than one job providing you satisfy the qualifying conditions for each job. You can start your maternity leave and/or SMP at different times for each job. You can also work for up to ten 'Keeping in Touch' days for each employer, at different times and keep your SMP from your other employer.

What if I have two jobs but only qualify for SMP from one job?

If you only qualify for SMP from one employer, you can continue to work for the employer who does not pay you SMP, providing you were employed by that employer in the 15th week before your baby was due.

If you qualify for SMP for one job but not for a second job, for example, because your earnings are too low in your second job or it is

self-employed work, you cannot claim Maternity Allowance for the second job. You can only claim Maternity Allowance if you are not getting any SMP.

Can I start work for a new employer if I am receiving SMP from my old employer?

Before the birth: you can work for a new employer and still receive SMP from your old employer before the birth.

After the birth: once your baby has been born you cannot get SMP from your old employer if you start work for a new employer, unless you were employed by the new employer in the 15th week before your baby was due.

If you work for an employer who is not liable to pay Class 1 National Insurance contributions, such as voluntary work or self-employment, you can still get SMP from your old employer.

Maternity Allowance

Can I get Maternity Allowance?

If you do not qualify for SMP you may be able to claim Maternity Allowance (MA), for example, if you started a new job when you were already pregnant, your earnings are too low to qualify for SMP or you are self-employed.

You can claim MA if:

- you have worked for at least 26 of the 66 weeks before the expected week of childbirth, and
- you can find 13 weeks (not necessarily in a row) in which you earned over £30 per week on average.

You should choose the weeks in which you earned the most. You can add together earnings from more than job. **Both employed and self-employed work counts for Maternity Allowance.** For more information on MA, see [Pregnant at work](#).

How much is MA?

MA is paid by the Jobcentre Plus for 39 weeks. Maternity Allowance is paid at

£136.78 per week, or 90% of your average pay if that is lower, for 39 weeks.

How do I claim MA?

You should claim MA from your local JobCentre Plus on form MA1 or phone the JobCentre Plus claim line on 0800 055 6688. You will need form SMP1 from your employer, explaining why you do not qualify for SMP.

Can I claim MA twice if I have two jobs but do not qualify for SMP?

No, you can only make one claim for Maternity Allowance. However, you can add your earnings together from more than one job in order to calculate your average earnings. You should choose the 13 weeks in which you earned the most from both jobs. You can also include earnings from self-employment.

I can get SMP for one of my jobs. Can I claim MA for my second job in which I am self-employed?

No, if you are getting SMP, you cannot claim Maternity Allowance in respect of any other jobs.

How to give notice

How do I give notice for maternity leave and pay?

To get maternity leave you must give your employer the following information in or before the 15th week before your baby is due (if your employer asks you to, you must put it in writing):

1. that you are pregnant
2. the expected week of childbirth
3. the date on which you intend to start your maternity leave

If you want to change the date you start your maternity leave, you must give your employer notice of the new date at least 28 days before the new date or the old date, whichever is the earliest. If there is a good reason why that is not possible, tell your employer as soon as you reasonably can.

To get SMP you must give your employer 28 days notice of the date you want to start your pay. You must give your employer your MAT B1 maternity certificate, stating your expected week of childbirth, which your midwife or GP will give you when you are about 20 weeks pregnant. You can give notice for leave and pay together in the 15th week before your baby is due. If you need to give your MAT B1 to more than one employer, you should ask your employer to take a copy.

Once you have given notice, your employer must write to you within 28 days and state the date you are expected to return from maternity leave.

If you cannot give notice by the 15th week before you are due (for example because you have to go into hospital unexpectedly), you must give notice as soon as you reasonably can.

Paternity leave and pay

Ordinary Paternity Leave

Can I take paternity leave?

You can take paternity leave if:

- you are an employee (see Maternity leave above for who is an employee).
- you have worked for your employer for 26 weeks by the 15th week before the baby is due or, if the baby is born before then, you would have worked for your employer for 26 weeks by the 15th week before the baby is due.
- you are still employed by the same employer before the birth.
- you are the biological father or the mother's husband or partner (including same sex partners).
- you are responsible for the child and are taking time off to care for the child or support the mother.

When can I start paternity leave if I have more than one job?

Paternity leave is up to two weeks' paid leave from work following the birth of a baby. You can take one week or two weeks in a row but not odd days or two separate weeks.

You can take your entitlement separately for each job so, for example, you can start your paternity leave at different times if you wish. It is entirely up to you to decide when you want to take your paternity leave.

Paternity leave must be taken within 56 days of the birth. If the baby is born before the expected week, paternity leave can be taken any time from the actual date of birth up to 56 days from the date the baby would have been due.

Can I get Statutory Paternity Pay (SPP)?

You can get SPP if your employer pays your wages, usually through PAYE, and deducts tax and NI (or would do if you earned enough) and you meet the following conditions:

- you are the baby's father or the husband/partner of the mother and you are responsible for the baby's upbringing.

- you have worked for your employer for 26 weeks by the 15th week before the baby is due or, if the baby is born before then, you would have worked for your employer for 26 weeks by the 15th week before the baby is due.
- you are still employed by the same employer before the birth
- you earn at least the weekly lower earnings limit on average (before tax) (currently £109) in the eight weeks (if paid weekly) or two months (if paid monthly) before the 15th week before your baby is born.

SPP is paid by your employer for up to two weeks. SPP is paid at £136.78 per week (or 90% of your average earnings if that is lower). Employers can claim SPP back from HMRC. You do not have to repay it if you do not go back to work for your employer.

Some employers offer contractual paternity pay to their employees, so always check your contract or ask.

What notice do I have to give to take paternity leave?

To take paternity leave you must give your employer the following information by the 15th week before the baby is due. To get Statutory Paternity Pay, you must give your employer notice of the date you want payment to start at least 28 days before or as soon as reasonably practicable. You can give notice for leave and pay together in the 15th weeks before the baby is due.

To give notice you could ask your employer for form SC3 or give your employer a signed letter stating that:

- you want to receive one or two weeks' SPP
- you are the baby's father or the husband/partner of the mother
- you are responsible for the baby's upbringing
- you are taking time off to be with your child or the mother.

SPP can start on any day of the week, for example, from Tuesday to Monday but you

cannot get a week's SPP if you do any work for the employer who is paying you SPP.

Can I get SPP from more than one employer?

If you work for more than one employer, you can qualify for SPP from each employer if you meet the normal qualifying conditions for each job and you give the correct notice to each employer.

Can I do any work while I am receiving SPP?

You cannot work for the employer who is paying you SPP during the SPP period. You can work for one employer and receive SPP from the other as long as the employer you do some work for employed you in the 15th week before the baby is due. You cannot get SPP from one employer if you start work for a new employer during your paternity pay period.

If you work for an employer who is not liable to pay Class 1 National Insurance contributions, such as voluntary work or self-employment, you can still get SPP from your other employer.

Can I get SPP if I do agency, casual or freelance work?

If you do agency, casual or freelance work, you may not be regarded as an 'employee' so you will not qualify for paternity LEAVE (unless stated in your contract), however, you can get SPP if your employer deducts tax and NI from your wages, usually through PAYE, and you meet the normal qualifying conditions for SPP (see above). You will need to agree the time off with your employer/agency while you stop work to receive SPP.

Can I get SPP if I am self-employed?

No, you cannot get SPP if you run your own business and pay your own tax and NI. You may be able to claim income support if you take time off when your baby is born.

Additional Paternity Leave

Will I be able to take additional paternity leave and pay if I have more than one job?

Fathers and partners who qualify for ordinary paternity leave and/or SPP will have the right to take up to 26 weeks additional paternity leave and up to 19 weeks Additional Statutory Paternity Pay (ASPP) if the mother returns to work before the end of her maternity leave and pay. The mother can transfer her leave and pay from 20 weeks after the birth until the baby is one year old.

If you work for more than one employer, you can work for the employer who is paying you ASPP for up to ten 'Keeping in Touch' days.

You can continue to receive ASPP from one employer and work for another as long as the other employer employed you in the 15th week before the baby is due and you do not qualify for ASPP from that employer. You cannot get ASPP from one employer if you start work for a new employer during the ASPP period. If you work for an employer who is not liable to pay Class 1 National Insurance contributions, such as voluntary work or self-employment, you can still get ASPP from your other employer.

Your employer can claim ASPP back from HMRC. You do not have to repay it if you do not go back to work for your employer.

For more information, see [*Additional paternity leave and pay*](#). A new system of flexible parental leave which will enable parents to share their leave once the mother returns to work will be introduced in 2015.

Other rights for parents

Parents with a child under 17, or under 18 if disabled, have the right to ask for flexible work. You must be an employee and have been employed for at least 26 weeks. For more information, see [Child Friendly Working Hours](#). This will be extended to all employees from April 2014.

Employees are entitled to up to 13 weeks unpaid parental leave, per parent, per child, after they have been in their job for a year. All employees will be entitled to 18 weeks parental leave from 8th March 2013. Employees can also take time off in an emergency if they need to care for a dependant. For more information, see [Time Off for Working Parents](#).

Benefits for parents

Once your baby is born you can claim Child Benefit. From January 2013, families in receipt of child benefit will be subject to a high earner child benefit charge if one or more parent earns over £50,000.

You may be able to claim Child Tax Credit and/or Working Tax Credit depending on your family income. For more information and an application form, telephone the Tax Credit Helpline on 0845 300 3900.

If you or your partner are receiving Income Support, income-based Jobseekers Allowance or Child Tax Credit of more than the family element you may be entitled to a Sure Start Maternity Grant of £500 for your first child or first multiple birth (or if there are no other children aged under 16 in your family). Claim on form SF100 (Sure Start), available from Jobcentre Plus offices, from 11 weeks before the baby is due until 3 months after the birth. These benefits will be replaced by Universal Credit from October 2013. For more information on benefits, see [Money for Parents and Babies](#).

Useful contacts

Maternity Action

Advice on maternity rights and benefits
www.maternityaction.org.uk
Helpline 0845 600 8533

ACAS

For general employment law advice
08457 47 47 47
www.acas.org.uk

Citizens' Advice

For information about your rights and to find details of local advice bureau
www.adviceguide.org.uk
Factsheets available in English, Welsh, Bengali, Gujarati, Punjabi, Urdu and Chinese

The CAB is currently developing a national advice phone service. If you live or work in Wales call 08444 77 20 20. For England, call 08444 111 444 or check your local bureau's contact details as it is not available in all areas yet.

Community Legal Advice

If you are eligible for legal aid you can get free legal advice on 0845 345 4 345 (offers translation service). To check your eligibility see www.gov.uk/community-legal-advice

To search for specialist legal advisers or solicitors in your area see legaladviserfinder.justice.gov.uk

GOV.UK

Online government information on benefits and employment rights.
www.gov.uk

JobCentre Plus claim line for telephone benefit claims, including Maternity Allowance
0800 055 6688

HM Revenue and Customs Employers' Helpline
08457 143 143. For queries about SMP.

Statutory Payments Disputes Team
Claims for SMP when employer is insolvent or refuses to pay SMP. Room BP 3202, Benton Park View, Longbenton, Newcastle upon Tyne, NE98 1YS. 0191 2255221.

Working Families

For information and advice on benefits and rights at work, see
www.workingfamilies.org.uk
Helpline 0300 012 0312

This information sheet was produced in January 2013. It is important to get up-to-date advice.

More Maternity Action information sheets

Pregnant at work 2013 – a brief guide to your rights to maternity leave and pay

Rights at work for fathers and partners – a brief guide to rights for fathers and partners

Additional paternity leave and pay – new rights for fathers and partners

Time off for working parents – rights to paternity leave, adoption leave, parental leave and time off in an emergency

Child friendly working hours – rights to ask for changes in your working hours to fit with your childcare or other caring responsibilities

Money for parents and babies – benefits for families

Common maternity pay questions – how to qualify for Statutory Maternity Pay, Maternity Allowance and Employment and Support Allowance.

Rights for parents with more than one job – rights for parents working more than one job

Redundancy during pregnancy and maternity leave – your rights if you are made redundant

Dealing with pregnancy and maternity-related problems at work – how to deal with problems at work

Pregnancy discrimination – what is pregnancy discrimination and what you can do about it

Discrimination during maternity leave – what you can do about discrimination during maternity leave

Pregnant during maternity leave – your rights if you become pregnant on maternity leave

Breastfeeding on return to work – your rights if you wish to continue breastfeeding on return to work

Sickness during pregnancy and maternity leave – rights and benefits during sick leave

Health and safety during pregnancy and on return to work – health and safety protection for new and expectant mothers

Breastfeeding in public places – your right to breastfeed when you are out and about

Polish language information - rights at work for mothers, fathers and partners; your right to breastfeed when you are out and about

Spanish language information – your rights at work

Maternity rights for migrants – information for EU nationals and other migrants

Maternity rights for refugees and asylum seekers – information for refugees, asylum seekers and refused asylum seekers

Available at www.maternityaction.org.uk