

Statutory Payments 2018 to 2019

If you have any questions about these statutory rates, please ring me on 07899 665506 or email me at:

tracy@crafnantconsulting.co.uk

Minimum wage

The minimum wage is the minimum hourly amount that every worker is entitled to be paid. There are different levels, depending on the worker's age.

	2018 to 2019 rate	Current rate until March 2018
Workers aged 25 and over (the national living wage)	£7.83	£7.50
Workers aged 21 to 24 inclusive	£7.38	£7.05
Workers aged 18 to 20 inclusive	£5.90	£5.60
Workers aged under 18 who are no longer of compulsory school age	£4.20	£4.05
Apprentices aged under 19, or aged 19 and over but in the first year of his or her apprenticeship	£3.70	£3.50

Statutory Maternity, Paternity, Adoption & Shared Parental Pay

Use the [maternity and paternity calculator](#) to calculate your employee's Statutory Maternity Pay (SMP), paternity or adoption pay, their qualifying week, average weekly earnings and leave period.

Type of payment or recovery

2018 to 2019 rate

SMP - weekly rate for first 6 weeks	90% of the employee's average weekly earnings
SMP - weekly rate for remaining weeks	£145.18 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Paternity Pay (SPP) - weekly rate	£145.18 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	£145.18 or 90% of the employee's average weekly earnings, whichever is lower

continued overleaf...

Statutory Shared Parental Pay (ShPP)-
weekly rate

£145.18 or 90% of the employee's average weekly
earnings, whichever is lower

SMP/SPP/ShPP/SAP - 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

103% if your total Class 1 National Insurance for
the previous tax year is £45,000 or lower

Statutory Sick Pay (SSP) 2018 to 2019 rate

The same weekly SSP rate applies to all employees. However, the amount you must actually pay an employee for each day they're off work due to illness (the daily rate) depends on the number of 'qualifying days' (QDs) they work each week.

Use the [SSP calculator](#) to work out your employee's sick pay or use the rates below.

Number of QDs in week	1 day to pay	2 days to pay	3 days to pay	4 days to pay	5 days to pay	6 days to pay	7 days to pay
7	£13.15	£26.30	£39.45	£52.60	£65.75	£78.90	£92.05
6	£15.35	£30.69	£46.03	£61.37	£76.71	£92.05	
5	£18.41	£36.82	£55.23	£73.64	£92.05		
4	£23.02	£46.03	£69.04	£92.05			
3	£30.69	£61.37	£92.05				
2	£46.03	£92.05					
1	£92.05						

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