

MATERNITY PAY ENTITLEMENTS

	Length of service at the 15 th week before the Expected Week of Childbirth (EWC)		
	Less than 26 weeks'	At least 26 weeks	At least 56 weeks
Entitlement	No entitlement to Maternity Pay, but may be eligible for Maternity Allowance payable by the Benefits Agency	Statutory Maternity Pay (SMP) [#]	Statutory Maternity Pay [#] + contractual enhancement
Week 1 – 6 inclusive	N/A	90% of average pay*	90% of average pay*
Week 7 – 18 inclusive	N/A	Lower Rate SMP	Lower Rate SMP + 50% of average pay*
Weeks 19 – 39 inclusive	N/A	Lower Rate SMP	Lower Rate SMP

* *Average pay is calculated over a 12 week period immediately before maternity leave begins.*

Employees with earnings under the minimum earnings level for payment of NI contributions do not qualify for SMP payments, but may be eligible for Maternity Allowance. Where an employee with at least 26 weeks service at the 15th week before the expected week of childbirth is eligible for neither SMP nor Maternity Allowance, the City of London will continue to pay 90% of their average weekly earnings for the full 39 weeks of paid maternity leave (N:B this will only be paid where no other payment is due to the individual in respect of their period of maternity leave).