



Fact Sheet

Please find below a summary of the payments for time off work and the key compensation limits which are increasing on 6 April 2019.

Type of payment	2019 to 2020 rate
Statutory Maternity Pay (SMP) (weekly rate for first 6 weeks)	90% of the employee's average weekly earnings
SMP - weekly rate for remaining weeks	£148.68 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Paternity Pay (SPP) weekly rate	£148.68 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Adoption Pay (SAP) weekly rate for the first 6 weeks	90% of employee's average weekly earnings
SAP - weekly rate for remaining weeks	£148.68 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Shared Parental Pay (ShPP) weekly rate	£148.68 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)	£94.25 per week
Auto-enrolment minimum contributions	Total minimum contribution: 8% 3% employer (minimum) and 5% employee

Compensation limits for Employment Tribunal awards	2019 to 2020 rate
Weeks' pay	£525
Unfair dismissal basic award	£15,750
Unfair dismissal compensatory award	£86,444
Minimum automatically unfair dismissal award for trade union, health & safety, working time representative, pension scheme trustee and employee representative dismissals	£6,408
Breach of right to be accompanied: 2 weeks' pay	£1,050

This update is of a general nature and is not a substitute for professional advice.

No responsibility can be accepted for the consequences of any action taken or refrained from as a result of what is said.