STATUTORY INSTRUMENTS

2025 No. 330

SOCIAL SECURITY

TERMS AND CONDITIONS OF EMPLOYMENT

The Statutory Maternity Pay (Compensation of Employers) (Amendment) Regulations 2025

Made - - - -	*11th March 2025*
Laid before Parliament	*13th March 2025*
Coming into force - -	*6th April 2025*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 167(1) and (2)(b) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992(**a**) and sections 163(1), (2)(b) and (7) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**).

These Regulations are made with the concurrence of the Commissioners for His Majesty's Revenue and Customs(**c**).

Citation and commencement

1.—(1) These Regulations may be cited as the Statutory Maternity Pay (Compensation of Employers) (Amendment) Regulations 2025.

(2) These Regulations come into force on 6th April 2025.

Extent

2.—(1) Regulations 1 and 2 extend to the whole of the United Kingdom.

(**a**) 1992 c. 4. Section 167 was substituted by section 21(1) of the Employment Act 2002 (c. 22). Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). See section 167(4) and (8) respectively for the meaning of "small employer" and "contributions payments" (as the latter term appears in the definition of "small employer"). See section 171(1) for the meaning of "prescribed".

(**b**) 1992 c. 7. Section 163 was substituted by section 21(2) of the Employment Act 2002. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). See section 163(4) and (9) respectively for the meaning of "small employer" and "contributions payments" (as the latter term appears in the definition of "small employer"). See section 167(1) for the meaning of "prescribed".

(**c**) See section 167(7) of the Social Security Contributions and Benefits Act 1992 and section 163(8) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). By virtue of section 50(1) of that Act and section 10 of the Interpretation Act 1978 (c. 30), the references to the Commissioners of Inland Revenue in section 167 of the Social Security Contributions and Benefits Act 1992 and section 163 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 are now to be read as references to the Commissioners for His Majesty's Revenue and Customs.

(2) Regulation 3 extends to England and Wales and Scotland.

(3) Regulation 4 extends to Northern Ireland only.

Amendment of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994

3. In regulation 3 of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 (determination of the amount of additional payment to which a small employer shall be entitled)(**a**)—

(a) for "6th April 2011" substitute "6th April 2025"; and

(b) for "3.0 per cent." substitute "8.5 per cent.".

Amendment of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994

4. In regulation 3 of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 (amount of additional payment to which a small employer shall be entitled)(**b**)—

(a) for "6th April 2011" substitute "6th April 2025"; and

(b) for "3.0 per cent." substitute "8.5 per cent.".

Signed by authority of the Secretary of State for Work and Pensions

Sherlock
Minister of State
11th March 2025 Department for Work and Pensions

The Commissioners for His Majesty's Revenue and Customs hereby concur

Angela MacDonald
Carol Bristow
10th March 2025 Two of the Commissioners for His Majesty's Revenue and Customs

(**a**) S.I. 1994/1882. Relevant amendments were made by Schedule 2 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Other relevant amendments were made by S.I. 1995/566, 2003/672 and 2011/725.
(**b**) S.R. 1994 No. 271. Relevant amending instruments are S.R. 1995 No. 74 and S.I. 2003/672 and 2011/725.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 (S.I. 1994/1882) ("the principal GB regulations") and the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 (S.R. 1994 No. 271) ("the principal NI Regulations").

Amongst other things, the principal GB Regulations and the principal NI Regulations enable a small employer (as that term is defined within those Regulations) to recover payments of statutory maternity pay in full, as well as an additional amount in respect of such pay. Regulations 3(b) and 4(b) of these Regulations increase the additional amount that small employers are entitled to recover from 3.0 per cent. to 8.5 per cent. of the amount of statutory maternity pay they have paid out. This increase takes effect from 6th April 2025.

These Regulations amend an existing percentage figure in accordance with a pre-determined formula. A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private sector, voluntary sector or community bodies is foreseen.

© Crown Copyright 2025

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

ISBN 978-0-34-827014-3

£5.78

http://www.legislation.gov.uk/id/uksi/2025/330