*[Insert name]*

*[Insert address]*

*[Insert date]*

Dear *[insert name]*,

When you informed us of your pregnancy, we wrote to you setting out your entitlement to statutory maternity pay during your maternity leave.

However, I am writing to confirm to you that these arrangements have now changed because *[delete as appropriate – you had been awarded a [pay rise/bonus]/the rate of statutory maternity pay had increased]* with effect from *[insert date]*.

These changes resulted in the need to recalculate your level of SMP, which is now:

* 90 per cent of your normal pay for the first six weeks (*[insert amount]* per week)
* the standard SMP rate for the remaining 33 weeks of the pay period (*[insert amount]* per week) or 90 per cent of your average weekly earnings (whichever is lower).

The average weekly earnings are taken from the eight weeks up to and including the ‘qualifying week’. Your qualifying week is *[insert date].*

In order to cover any back pay that this readjustment entitles to you, you will receive a lump sum payment of £*[insert amount]*on *[insert date]* in addition to your normal SMP payment. Then, from *[insert date]*, each subsequent payment of SMP will be as detailed above.

Please do not hesitate to contact me if you have any questions about your statutory maternity pay.

Yours sincerely,

*[Insert name]*

*[Insert job title]*