



Record keeping - Statutory maternity pay; statutory sick pay

Statutory Maternity Pay

All records relating to Statutory Maternity Pay(SMP) must be kept for a minimum of three years following the end of the tax year to which they relate.

The following information must be kept in respect of each employee to whom SMP has been paid:

- Medical evidence of pregnancy (copies if originals have been returned to employee) and a record of the date of birth of the baby
- Record of dates of maternity absence notified by employee and where circumstances alter the actual date when maternity leave commenced
- Record of the weeks in which SMP was paid and the amounts paid each week
- Record of any weeks in the maternity pay period for which SMP was not paid and why

These records may be kept on SMP2 forms or on a computerised equivalent. If a third party maintains these records for the employer, the employer must ensure that they remain his records and that he has access and control in order to minimise the risk of fines.

Statutory Sick Pay

When Statutory Sick Pay (SSP) is operated, a record must be kept of:

- all dates of sickness lasting 4 or more calendar days in a row, and
- all payments of SSP made during a Period of Incapacity for Work (PIW), and
- the SSP paid in those tax months in which an amount has been recovered under the percentage threshold scheme(PTS).

At the end of the tax year, record

- on form P14 End of Year Summary the total amount of SSP paid to the employee in those tax months for which an amount has been recovered under PTS
- on form P35 the total amount recovered in the tax year under PTS.

These records must be kept in respect of each employee and retained for at least three years counting from the end of the tax year to which they relate.



Health and Safety

A record must be kept for at least three years of any injury, occurrence or case of disease that has to be reported.

Records must include:

1. The time, date and place of the incident (not relevant for disease)
2. Personal details of those involved
3. A brief but full description of the circumstances (including details of witnesses if relevant)

It is a legal requirement to keep an accident book and maintain the records for three years: Social Security (Claims and Payments) Regulations 1979 (S.I. 1979, No. 628).

The official HSE accident book BI510 (obtainable from HSE Books) is recommended, but alternative systems providing the same information may be kept.