

# What to do if your employee is sick

An employer guide to

- Statutory Sick Pay
- Statutory Sick Pay Rates
- Statutory Sick Pay Tables

Use from 6 April 2008 to 5 April 2009

## Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) is available from the following sources.

### The Internet

Go to our website at [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers)

### Your Employer CD-ROM

Your Employer CD-ROM has most of the forms and guidance you will need to run your payroll throughout the year.

The CD-ROM has:

- a P11 calculator that will work out and record your employees' tax, NICs and Student Loan deductions every pay day with a linked P32 record of deductions that works out what you need to pay us
- a range of other Calculators that work out car and car fuel benefit, Statutory Payments and Student Loan deductions
- a P45 checker that tells you what gross pay and tax to date figures to enter on the P11 for a new employee.

There is also:

- a Learning Zone to help you understand payroll topics such as Statutory Payments, Student Loan deductions and PAYE Online
- a Payroll Basics section for new and less experienced employers explaining what to do when employing someone for the first time.

### Employer Helpbooks

Our Employer Helpbooks are designed to help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only, they are not comprehensive and have no legal force.

We also have many other leaflets and booklets that give further guidance, for example:

- CWG2(2008) *Employer Further Guide to PAYE and NICs*
- CWG5(2008) *Class1A NICs on benefits in kind*
- 480(2008) *Expenses and Benefits - A tax guide*
- 490(2008) *Employee travel - A tax and NICs guide for employers.*

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from our website at [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers) or your Employer CD-ROM.

Or you can order copies from the Employer Orderline:

- from our website at [www.hmrc.gov.uk/employers/emp-form.htm](http://www.hmrc.gov.uk/employers/emp-form.htm)
- by phone **08457 646 646**
- by fax **08702 406 406**.

### Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio call the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

### Yr Iaith Gymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

### By phone – Employer Helplines

(We may record calls for quality and training purposes.)

New employers and employers with less than 3 years payroll experience	<b>New Employer Helpline</b> <b>0845 60 70 143</b> Monday to Friday 08:00 – 20:00 Saturday and Sunday 08:00 – 17:00.
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Employers with more than 3 years payroll experience	<b>Employer Helpline</b> <b>08457 143 143</b> Monday to Friday 08:00 – 20:00 Saturday and Sunday 08:00 – 17:00.
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If you have a hearing or speech impairment, and use a textphone	<b>0845 602 1380</b> (only people with specialised equipment such as Mincom are able to use this service.)
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A list of Helplines and opening hours is available:

- on our website at [www.hmrc.gov.uk/contactus/helplines.htm](http://www.hmrc.gov.uk/contactus/helplines.htm)
- on your CD-ROM, and
- in your Employer Bulletin.

### Your HM Revenue & Customs office

Your own HM Revenue & Customs office can also help you. All our office contact details are on our website at [www.hmrc.gov.uk/local/employers/index.htm](http://www.hmrc.gov.uk/local/employers/index.htm)

Please tell us your employer reference which is on correspondence from your HM Revenue & Customs office.

### In Person

We can offer you education and support on all aspects of your payroll explaining:

- what you need to do
- the deadlines you need to meet
- the forms you need to fill in
- the records you need to keep.

We also have a range of workshops which are free of charge on many payroll topics.

You can get further information about the workshops from our website at [www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst), or you can call the:

- New Employer Helpline on **0845 60 70 143**
- Employer Helpline on **08457 143 143**.

### Online Services

For information about our online services:

- go to [www.hmrc.gov.uk/online/index.htm](http://www.hmrc.gov.uk/online/index.htm)

For help and assistance using our online services contact the Online Services Helpdesk.

- E mail [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)
- phone **0845 60 55 999**  
open 7 days a week 08:00 – 20:00.

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## Information

### Further Help

For more information about SSP you can go to:

- [www.direct.gov.uk](http://www.direct.gov.uk)
- [www.dwp.gov.uk](http://www.dwp.gov.uk)

For more information about employment rights employees and employers can contact Acas, go to [www.Acas.org.uk](http://www.Acas.org.uk) or phone **08457 474 747**.

### Statutory Sick Pay calculator

The Statutory Sick Pay calculator is available on our website - go to [www.hmrc.gov.uk/calcs/ssp.htm](http://www.hmrc.gov.uk/calcs/ssp.htm)

The calculator will help employers work out if their employee is entitled to SSP and if so, provide a schedule of the weekly payments that employers should make.

It will also help you work out if employers are entitled to recover any of the SSP they have paid to all their employees in each tax month.

### Employees and employers in Northern Ireland

Arrangements in Northern Ireland are basically the same as in Great Britain, but there are differences in detail.

- Northern Ireland has its own legislation covering SSP.
- The Incapacity Benefit Branch, Castle Court, Belfast deals with incapacity claims, their phone number is **Belfast (028) 90 336000**.
- Guidance on employment law is covered by the Labour Relations Agency. For more information, visit their website, at [www.lra.org.uk](http://www.lra.org.uk)

### Visits to employers from HM Revenue & Customs

From time to time, our officers visit employers to see if their payroll is running smoothly. If we call on you we will ask to see your SSP and/or wage records, sick absences and other related documents. If you are an employer who has opted out of fully operating the SSP scheme, we will ask to see your wage records, occupational sick records, sick absence records and other related documents.

### Penalties

Legislation provides that employers failing or refusing to operate the SSP scheme correctly can incur penalties. Like those in place for PAYE or NICs these penalties are civil (not criminal).

The penalties cover the following offences:

- a refusal by you to allow access to your records or a failure to comply with a formal information notice both of which attract a maximum penalty of £300.00 and £60.00 for each day the failure continues
- a failure to keep records could make you liable to a penalty up to a maximum of £3,000.00
- should you provide incorrect information or documents, either fraudulently or negligently, in response to a formal information notice the penalty is up to a maximum of £3,000.00
- if you fraudulently or negligently produce incorrect records the penalty is up to a maximum of £3,000.00
- any failure by you to give your employee the required information or the provision of incorrect information to your employee, either fraudulently or negligently, could make you liable to a penalty up to a maximum of £3,000.00
- the refusal or repeated refusal or failure by you to pay SSP to your employee or the payment of an incorrect amount of SSP due to either fraud or negligence could make you liable to a penalty up to a maximum of £3,000.00
- obtaining, either fraudulently or negligently, incorrect funding could make you liable to a penalty up to a maximum of £3,000.00
- anyone who fraudulently or negligently makes an incorrect statement or declaration to establish entitlement to SSP could be liable to a penalty up to a maximum of £3,000.00.

Where it is considered that a penalty is appropriate it will be imposed by either an Officer of HMRC or the appeal Commissioners, but in all cases there is a right of appeal.

Any appeals against a penalty raised by an Officer of HMRC will be heard by the appeal Commissioners. Any appeal against a penalty determined by the Commissioners (on a question of law or against the amount) will be to the High Court, or in Scotland, to the Court of Session at the Court of the Exchequer in Scotland or in Northern Ireland the Court of Appeal (NI).

The outcome of any appeal could see the penalty upheld, varied or dismissed.

# Terms and Conditions used in this Helpbook

## Statutory Sick Pay (SSP)

A measure of earnings replacement for employees who are off work sick.

Employers are liable to pay this to all their employees who satisfy all the qualifying conditions when they are off work sick.

## Incapacity Benefit (IB)

A social security benefit for people who are incapable of work because of an illness or disability, and who are not entitled to SSP from their employer, or have already had all the SSP they are entitled to.

## Employment and Support Allowance (ESA)

Employment and Support Allowance is a new Social Security Benefit that will replace Incapacity Benefit for new customers from Autumn 2008.

## Employee

An **employee** is a person whose earnings attract a liability for employee's primary and employer's secondary Class 1 National Insurance contributions (NICs), or would but for the person's age or level of earnings.

Employees include office holders, for example police officers, Members of Parliament, the judiciary and some company directors.

People who are classed as employed earners for Class 1 NICs liability are also employees for SSP.

If you are unsure who is an employee and who is an employer contact your local HMRC office.

## Employer

An **employer** is whoever is liable to pay the employer's secondary Class 1 NICs, or would be but for the employee's age or level of earnings.

## Period of Incapacity for Work (PIW)

A period of sickness lasting at least four or more days in a row.

All days of sickness count towards the total number of days in a PIW, even non-working days. If there are less than four consecutive days there is **no** PIW and you need take no action.

To check if an employee's PIW links with a previous PIW, see page 30.

## Lower Earnings Limit (LEL)

This is the minimum level of earnings that employees need to qualify for benefits, such as State Pension and Jobseekers Allowance and for statutory payments such as SSP.

It is also the level that an employee's Average Weekly Earnings (AWE) must reach in a specific period for them to get SSP. See page 12 under 'Does your employee earn enough?' for how to work out AWE. For 2008-09 the LEL is £90.00 weekly.

## Linking

Periods of Incapacity for Work (PIWs) are linked and treated as one PIW if the gap between them is eight weeks or less. The tables on page 30 of this Helpbook will help you decide if PIWs are linked.

## Linking letters

Jobcentre Plus or in Northern Ireland the Jobs and Benefits Office give these forms to people who have recently received benefit. You will need to ask your new employees who go sick for four or more days in a row in the first 104 weeks after they start, or return to work for you, if they were given one of these forms.

If they say they do not have one of these forms but you think they may have been getting IB from Department for Work and Pensions (DWP) in the last 104 weeks, you can check with Jobcentre Plus or in Northern Ireland the Jobs and Benefits Office to see if they are entitled to receive IB.

## Qualifying Days (QDs)

The only days you can:

- pay SSP for, **and**
- count as Waiting Days (WDs).

They are usually the days of the week your employee normally works; their contracted working days.

You can decide not to use the contracted working days if, for example, your workforce operates a varied work pattern each week. For simplicity you may want to have the same days each week as the QDs, but you must first reach agreement with your workforce or their representative(s) about which days will be QDs.

There must be at least one QD in each week running from Sunday to Saturday. Bank Holidays and other non-working days do not alter the normal pattern of QDs.

## Waiting Days (WDs)

SSP is not payable for the first three QDs in a PIW. These are called Waiting Days (WDs).

They are not always the first three days of sickness as the employee may have been sick on non-QDs.

Where PIWs are linked and all three WDs have been served in the first PIW, there will be no WDs in any later linked spells of sickness.

But, if all three WDs have not been served in the first PIW, any remaining WDs must be served at the beginning of the next linked PIW or series of linked PIWs.

## Week

For working out SSP entitlement and payment, a week is a period of seven days starting on Sunday and ending on Saturday.

## Percentage Threshold Scheme (PTS)

The scheme under which an employer may be able to recover some, or all, of the SSP they have paid to their employees in a tax month.

## What is new from 6 April 2008

### Statutory Sick Pay weekly rate from 6 April 2008

The weekly rate of Statutory Sick Pay (SSP) for days of sickness from 6 April 2008 is £75.40.

### Statutory Sick Pay daily rate table

There may be occasions when you only need to pay SSP for part of a week. If so you will need to calculate a daily rate of SSP. The daily rate of SSP is the weekly rate divided by the number of agreed Qualifying Days (QDs) in that week. For SSP purposes the week always begins with a Sunday. The amount payable that week is the daily rate multiplied by the number of QDs the employee is sick in that week, not including Waiting Days (WDs).

### How to use this table to work out how much to pay

An employee is sick for one week, from Sunday to Friday. The QDs in that week are Monday to Friday.

The first three QDs, Monday to Wednesday, are WDs and SSP is not payable for those days so you need only pay SSP for Thursday and Friday.

There are five QDs in the week, so find '5' in the 'Number of QDs in week' column.

You have to pay SSP for two days so move across to the column headed by '2'. This gives an amount of £30.16 so that is how much SSP you must pay.

### Daily rates table for days of sickness from 6 April 2008 to 5 April 2009

Unrounded daily rates*	Number of QDs in week	Number of days due						
		1	2	3	4	5	6	7
£		£	£	£	£	£	£	£
10.7714	7	10.78	21.55	32.32	43.09	53.86	64.63	75.40
12.5666	6	12.57	25.14	37.70	50.27	62.84	75.40	
15.0800	5	15.08	30.16	45.24	60.32	75.40		
18.8500	4	18.85	37.70	56.55	75.40			
25.1333	3	25.14	50.27	75.40				
37.7000	2	37.70	75.40					
75.4000	1	75.40						

\*Unrounded daily rates are shown for employers with computerised payroll systems.

### The Welfare Reform Act 2007

The Welfare Reform Act 2007 will introduce a new Social Security benefit which will replace Incapacity Benefit (IB) for new customers from Autumn 2008.

We are reviewing the current information requirements when SSP comes to an end and subject to Parliamentary approval will be introducing changes during this tax year. If changes are introduced during this tax year details will be supplied in an Employer Bulletin or HMRC and DWP web sites.

We will also be reviewing the requirement to issue form SSP1 L and changes could be introduced during this tax year, subject to Parliamentary approval.

Any details of these changes will be published in an Employer Bulletin or HMRC and DWP website.

### Merger of Employer Helpbooks

The Employer Helpbooks E14 *What to do if your employee is sick* and the E14 (Supplement) *Special cases*, have now been merged for use from 6 April 2008. The merger of the Helpbooks will provide easier access to information on SSP for employers.

## Forms you may need to use

### SSP2 (SSP record sheet)

An optional form designed to help employers keep the records required by law and those which you are recommended to keep.

### SC2 (Employee self-certification form)

Can be used by employees to certify themselves as sick for the first seven days of sickness for SSP purposes.

You can use your own self-certificate if you prefer.

### SSP1 (Why I cannot pay SSP)

Employers must complete this form when an employee is not entitled to Statutory Sick Pay (SSP), or when SSP has come to an end. **Once completed, the form must be given to the employee immediately, as they may be able to claim a Social Security benefit.**

### SSP1(L) (Leaver's statement)

You should issue this to your employee if:

- they ask you for it when they leave their employment with you, **and**
- you paid them any SSP during the eight weeks before they stopped working for you.

Subject to Parliamentary Approval, use of this form will cease when ESA is introduced. See 'What is new about SSP1(L)' on page 5.

## Using your own versions of the sickness forms

HMRC sickness forms are available from:

- Employer CD-ROM.
- Orderline **08457 646 646**
- [www.hmrc.gov.uk/employers/emp-form.htm](http://www.hmrc.gov.uk/employers/emp-form.htm)

You can produce and use your own computerised or paper versions of these forms. There is no formal approval process but they must include all the information held on the original sickness forms.

## Specific employments

### Casual employees

A casual employee is usually someone who works for somebody else as and when they are required under a contract of employment with that person for the period when they are working.

For example, this could be a single shift or for a week at a time, or they may be employed on a series of short contracts over a longer period. All casual employees are entitled to SSP, if they satisfy the normal conditions, for the period of their contract of service. However, there must be enough days left in the contract for a PIW to exist and for any waiting days before SSP is payable.

### Linking short contracts of employment

If an employee has worked for you on a series of short contracts and these accumulate, so they have worked for more than one month, you will need to check whether their contract is treated as continuing under Section 86 of the Employment Rights Act 1996. This gives short contract employees who regularly work for the same employer additional rights such as a right to notice of termination of their contract.

For example, a casual employee has worked for you on a weekly contract 14 weeks out of the last 16 weeks. You normally tell them on a Thursday if they are needed the following Monday but they go sick on a Wednesday and are unable to work for you for the rest of that week and the following three weeks. As they have worked for you regularly their contract may be treated as continuing under employment law and you will have to consider their entitlement to SSP for the period of their sickness. If their contract of employment is to be treated as continuing and they satisfy the other conditions for entitlement, you must pay them SSP for the three weeks of incapacity, after taking into account their three waiting days.

Your liability to pay SSP will continue even after you terminate their contract, if you do so wholly or mainly to avoid paying SSP.

### Agency workers

By 'agency worker' we mean someone who is engaged by a recruitment agency to work for another person under a contract or other arrangement between the agency and that other person. Although they are not employed under a contract of service, they are treated as employees of the agency for National Insurance purposes. This is under the provisions of Paragraph 2 of Part 1 of Schedule 1 to the Social Security (Categorisation of Earners) Regulations 1978. Class 1 NICs are due on their earnings and the agency is the liable secondary employer.

For SSP purposes, the worker is deemed to have a contract of service with the agency for the period of the assignment. The deemed contract is considered to start on the date an assignment is offered to the worker and end on the last day of the assignment. Subsequent assignments will give rise to new deemed contracts of service and may give rise to a series of linked contracts.

This means that an agency worker may be entitled to SSP if they satisfy certain conditions but if their contract with the employment agency is for a specified period of three calendar months or less at the start of the PIW they are not entitled to SSP. However, they can become entitled to SSP if, in a single contract:

- the employee works longer than the original period so that the total period actually worked becomes more than 13 weeks, **or**
- the contract is extended for more than three months.

An agency worker can also become entitled to SSP if two or more contracts are separated by eight weeks (56 days) or less and:

- the total length of the contract is more than three months
- the total period actually worked becomes more than 13 weeks, **or**
- the contract is extended so that the contract runs for more than three months
- the first day of sickness must be a day they would have worked on an assignment.

Where a worker first falls sick between two assignments, then SSP entitlement cannot arise. However, if they fall sick during one assignment and they have already been offered work, then the entitlement to SSP continues into the later assignment.

The sick worker's entitlement to SSP continues until the earlier of:

- their becoming fit for work, **or**
- the date the original assignment, or series of agreed assignments, would have ended.

## Mariners

Mariners are covered by the SSP scheme if they are:

- employed on a British registered ship, **or**
- their contract was entered into in the United Kingdom (UK) and the person paying the mariners' earnings or the owner of the vessel has a place of business in Great Britain (GB).

## Foreign-going mariners

Mariners are not covered by the SSP scheme if they:

- are employed on board a foreign-going ship and their earnings are paid exclusively for that employment, **or**
- are employed partly on a foreign-going ship and partly elsewhere and the earnings for the employment on the foreign-going ship are paid during that employment, **or**
- have been employed on a foreign-going ship within the last 13 weeks, **and**
  - remain employed by the same employer, **and**
  - are not employed by anybody on terms which would stop them returning to their employment on the foreign-going ship within 13 weeks of leaving it.

Employers of foreign-going mariners pay a special rate of NICs, details of these rates can be found in CA42 *Foreign-Going Mariner's and Deep Sea Fisherman's contributions for employers*.

## Your employee has two contracts

It is possible for an employee who has two distinct contracts, with the same or different employers, to be incapable of work under one contract but capable of working under the other.

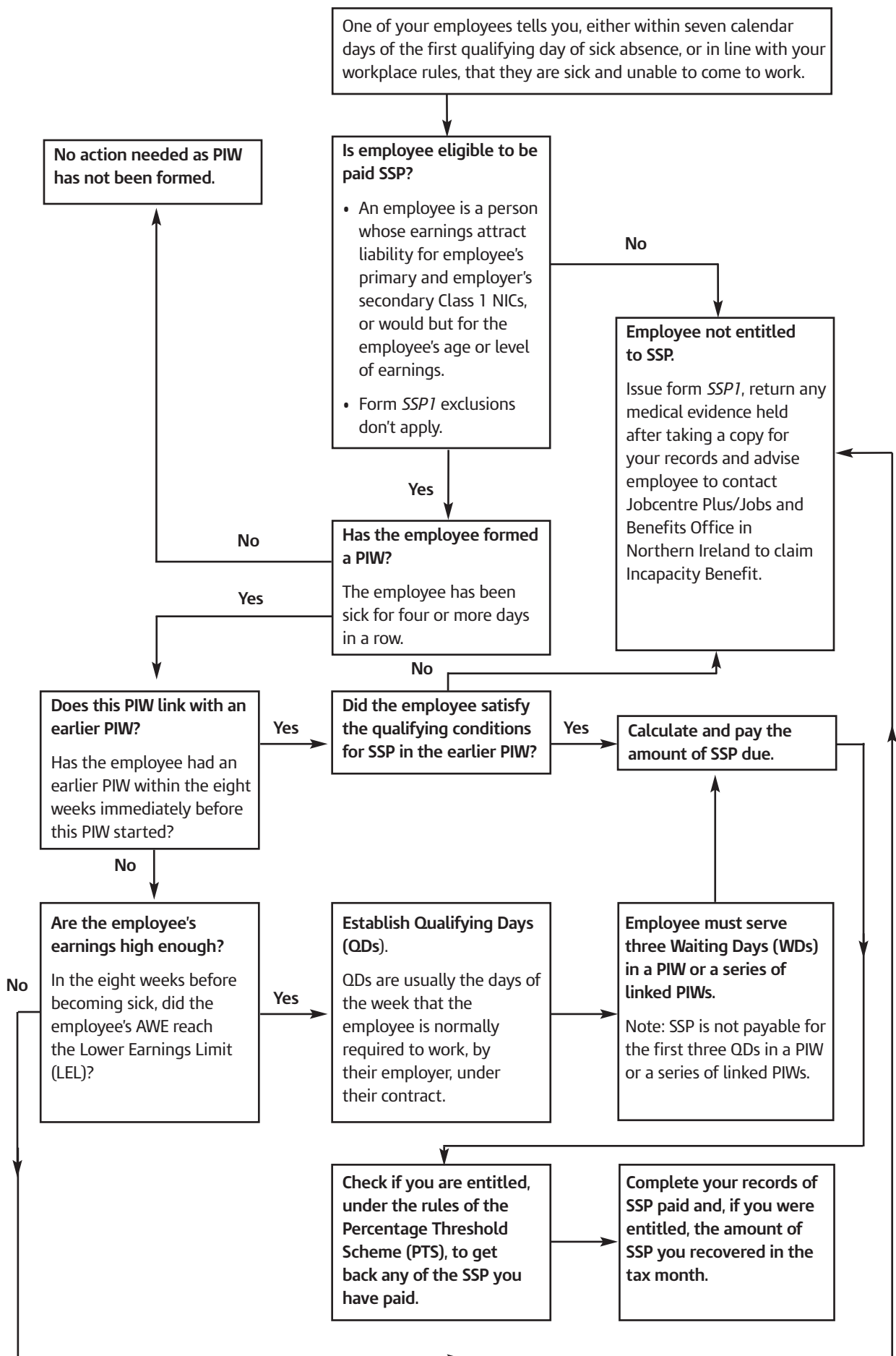
When an employee has more than one contract with the same, or different employers trading in association, and their earnings are aggregated for NICs purposes, they must be incapable of work under all contracts before they can be entitled to SSP.

## NHS employees

Some NHS employees whose contracts are split between Strategic Health Authorities and NHS Trusts as a result of NHS re-organisation, can choose to have all their earnings added together for working out AWE for SSP purposes.

For more information please contact the Employer Helpline on **08457 143 143**.

# Operating the Statutory Sick Pay scheme - flowchart



## General

### What do I have to do?

An employee must satisfy a number of qualifying conditions to be entitled to SSP from you. The following guidance and tables will help you decide if they are entitled. You, as the employer, must decide if SSP is payable and how much you are liable to pay. The Employer Helpline can give you advice but cannot make a decision for you.

### What does my employee have to do?

Telling you they are sick is the starting point for SSP. It is not evidence of incapacity, it is simply your employee letting you know why they are off work.

You can make your own rules about when and how your employee should notify sickness for your own purposes subject to the conditions below but you must tell your employees your rules for notification in advance.

### How your employee must tell you

For SSP purposes, you **cannot** insist that your employee notifies you:

- in person
- earlier than the first QD in a spell of sickness
- by a fixed time on the first QD
- more often than once a week during the sickness
- on a special form
- on a medical certificate.

If you wish, you can make one set of rules for the first notification in a spell of sickness and another, set of rules for the second and following notifications in the same spell of sickness.

If you don't make your own rules, your employee must notify you of their incapacity within seven days of their first day of absence.

### Employee doesn't tell you

If your employee doesn't notify you of sickness absence within:

- the time you fixed, **or**
- seven calendar days of the first day of incapacity, **and**
- if you consider that there was good cause for delay, you must accept that the notification was given correctly if it is given
  - within one calendar month of the time you specify, or in the seven day period after the relevant day(s) of incapacity, **or**
  - up to 91 days after the relevant day(s) of incapacity, if you are satisfied that it was not reasonably practicable for the employee to notify you within the calendar month.

If you have accepted that the notification was given correctly, your employee will be entitled to SSP from the beginning of their absence as if they had notified you on time.

### Withholding payment for late notification

You can withhold payment of SSP for the period of the delay if the notification is given outside these time limits and **you do not** accept there was good cause for delay. If you decide to withhold payment you should treat the date of the late notification as the first qualifying day for SSP.

### How long has your employee been sick?

They must be off work sick for four or more days in a row to be able to get SSP from you. If your employee has been sick for four or more days in a row and sick absence continues but they are not entitled to SSP, you must complete form *SSP1*, or your own computerised version, so that they can claim Incapacity Benefit (IB) or ESA from Autumn 2008 from Jobcentre Plus or in Northern Ireland the Jobs and Benefits Office.

### Linking Periods of Incapacity for Work

Where a Period of Incapacity for Work (PIW) is separated from an earlier PIW by a gap of not more than eight weeks, (that is 56 days), the two absences 'link' and are treated as one PIW.

A PIW must always be formed before there can be a link, that is your employee must be sick for at least four or more days in a row (non-working days and non-qualifying days count).

Odd days of sickness do not form a PIW and cannot link.

The tables on pages 30 to 33 will help you work out if your employee's PIWs link.

A quick example is:

- your employee is sick from 21 August to 27 August and is entitled to SSP
- this spell of sickness is four or more days, it forms a PIW and SSP may be due
- the employee is sick again from 22 September to 24 September
- the second spell of sickness is less than four days. It therefore does not form a PIW and is not covered by the SSP scheme
- the employee is sick again from 23 October to 31 October
- the third spell of sickness is four or more days so a PIW is formed. The gap between 27 August and 23 October is 56 days so the two PIWs link.

## Employees who can't get SSP from you

Some employees can't get SSP from you when they are sick. You must give them form *SSP1* explaining why they are not entitled to SSP. They may be able to claim a social security benefit instead.

Remember, if your employee cannot get SSP at the start of a PIW they will not be entitled to it in any later linking PIW.

They cannot get SSP if they are not sick for four or more days in a row as this does not form a PIW. Your employee cannot get SSP if, on the first day of the PIW they:

- had Average Weekly Earnings (AWE) in the 'set period' below the LEL for National Insurance purposes. If they had any earnings in their set period that were included in a PAYE Settlement Agreement, see page 12
- are within the 18/39 week disqualifying period due to pregnancy or recently having had a baby. See page 23 for more details
- have already had 28 weeks' worth of SSP from you and this new spell of sickness links to their last one
- are sick within eight weeks of receiving a social or security benefit
- were not entitled to SSP the last time they were sick, for any reason, and this spell of sickness links to that one
- started or returned to work for you after getting IB from Jobcentre Plus/SSA and are a Welfare to Work beneficiary who is sick within the first 104 weeks of starting, or returning to work for you. See page 23
- are outside the UK and you are not liable to pay employer's Class 1 NICs, and would not be liable even if their earnings were high enough
- are a new employee and have not yet done any work for you.

If your employee is not entitled to SSP you must issue form *SSP1*:

- no later than the seventh calendar day after the sickness has been notified, **or**
- by the next normal pay day in the tax month after sickness has been notified.

If you know your employee will still be sick when their entitlement to SSP will be exhausted, issue form *SSP1* as soon as appropriate after they have been paid 22 weeks of SSP as this will help them to claim Incapacity Benefit or ESA after Autumn 2008.

## SSP1 issued by mistake

If you realise later that you have made a mistake and SSP is due, you should:

- pay the SSP, **and**
- inform your employee and contact the nearest Benefit Delivery Centre whose number is in the phone book under Jobcentre Plus or in Northern Ireland the Jobs and Benefits Office so that benefit isn't wrongly paid.

## Employee already had 28 weeks' SSP from a previous employer

Your employee cannot get SSP if:

- they give a leaver's statement, form *SSP1(L)*, which shows they have received 28 weeks' SSP from their former employer, **and**
- the gap between the first day of the PIW with you and the last day of SSP shown at, Date 2, on the form *SSP1(L)* is eight weeks, that is 56 consecutive days, or less.

See 'What is new about SSP1(L)' on page 5.

## Are you liable to pay employer's Class 1 NICs on your employee's earnings?

### Employee working outside UK on first day of PIW

Employees who work outside the UK on the first day of a PIW may be entitled to SSP if you are liable to pay employer's Class 1 NICs, or would be if the employee's earnings were high enough.

To qualify to get SSP from you an employee must have AWE of at least £90.00 in the eight weeks before the first day they are first off work sick. See page 15.

If your employee's PIW or linked PIW continues but your liability to pay employer's Class 1 NICs ceases, the employee is still entitled to SSP until their entitlement stops for another reason, for example they have had 28 weeks' SSP or have become fit for work.

### Change of employer

If you take over a business or part of a business and the Transfer of Undertakings (Protection of Employment) (TUPE) Regulations 2006 apply, then continuity of employment is not broken.

The regulations apply when you take over an economic entity (a business, part of a business or a service provision) and take over the contracts of employment of the employees being transferred with the business. The employee liability information which the transferring employer must provide will give the identities of those employees being transferred with the business.

If you are not sure if the TUPE Regulations 2006 apply contact the Advisory, Conciliation and Arbitration Service (Acas) (go to [www.Acas.org.uk](http://www.Acas.org.uk) or call **08457 474 747**). In Northern Ireland contact the Labour Relations Agency (LRA) for more information or go to [www.lra.org.uk](http://www.lra.org.uk)

Continuity of employment is also not broken when:

- one corporate body takes over from another as the employer by or under an Act of Parliament
- the employer dies and their personal representative or trustees keep the employee on
- there is a change in the partners, personal representatives or trustees of a business
- the employee moves from one employer to another and at the time of the move the two employers are associated, for example
  - one is controlled by the other either directly or indirectly, **or**
  - both companies are controlled by the same third party, either directly or indirectly

- a teacher in a school maintained by a local education authority, moves to another school maintained by the same authority, including maintained schools where the governors of the school, rather than the local education authority, are the teacher's employer.

If you take over a business during the set period you must still add together all their earnings in the set period even where some of them were paid by the previous employer.

If the employee was getting SSP at the time you took over the business you must carry on paying it until the PIW ends.

## Does your employee earn enough?

### What counts as earnings?

You must include all earnings actually paid and subject to Class 1 NICs in the 'set period' in the total earnings figure.

Average Weekly Earnings (AWE) should include all earnings that attract a Class 1 NIC liability, or would if they were high enough.

This does not usually include earnings that attract Class 1A NICs, paid on company benefits or Class 1B NICs, paid on PAYE Settlement Agreements, Working and Child Tax Credit.

### When to include earnings from PAYE Settlement Agreements and subject to Class 1B NICs

If an employee does not qualify because their AWE in the 'set period' are less than the LEL, you must check whether they received any benefits or expenses, which would otherwise have attracted Class 1 NIC liability, within the 'set period', but were subject to a PAYE Settlement Agreement and Class 1B NICs.

If they did, you must recalculate their AWE to include these expenses and/or benefits, on which Class 1B NICs were paid, to see if they qualify.

### Over/underpaid earnings during the set period

Calculation of AWE is always based on all earnings actually paid to the employee within the set period, regardless of any over or underpaid wages in that period.

So where over or under payments of wages occur within the set period, they are treated in the same way as all other earnings paid in that period for calculating AWE to decide if SSP is due.

### Mistimed payments

It is important that the following provision is only applied to regular payments of earnings paid other than on their normal date.

If you have paid an employee's wages earlier or later than the normal pay day at the beginning or end of a set period because of a particular event, such as a holiday, you should divide the total earnings by the number of weeks' wages that you have paid rather than the number of weeks in the set period. For example, a weekly paid employee is taking two weeks paid holiday so you pay them three weeks' wages on the last pay day before they take their leave. They go sick six weeks after their holiday. The set period for SSP starts on the first day of their holiday. This means that you only paid them six weeks wages during the eight week set period as you had paid their wages for the first two weeks before the beginning of the set period. To give the correct AWE you should divide the total earnings actually paid in the set period by six, as the earnings represent only six weeks' wages.

### Multiple or changed pay frequency in the set period

Where, for example, an employee normally has both weekly and monthly pay days or they change from weekly to monthly paid within the 'set period', the average (unrounded figure) in each pay pattern is calculated separately then added together to get the total AWE.

## Employees with more than one job

Your employee could have more than one job with you or work for you and another employer.

If the employee's earnings from all their jobs have to be added together to work out Class 1 NICs they also have to be added together to work out the employee's AWE for SSP purposes, and the employee can only get one lot of SSP.

If Class 1 NICs are worked out separately on the employee's earnings from each job, you must work out their AWE separately, and the employee can get more than one lot of SSP.

For more information on how to work out Class 1 NICs for employees with more than one job see *CWG2 Employer Further Guide to PAYE and NICs*.

## New employees who have not had eight weeks earnings yet

Employees who have not worked for you for long enough for the normal AWE rules to apply, or have worked for you before in a previous contract which doesn't link with the current contract, fall into two groups; employees who have not received:

- payments covering at least eight weeks at the time the PIW begins
- any payments at the time the PIW begins.

Use the table on page 15 to work out the AWE.

### Earnings do not cover eight weeks

Where the last normal pay day before the PIW has been established but previous pay days covering at least eight weeks' pay have not, regulations provide for an employee's AWE to be calculated differently. In these circumstances calculate it using the period represented by all the earnings, paid under the contract before the first day of sick absence, as the 'set period'.

So if the employee only received three days wages, the set period is three days. To get the average weekly figure divide the three days' wages by three and multiply by seven.

### No earnings paid yet

Where the employee falls sick before they have had their first pay day, you should use their contractual earnings to see if they earn enough to get SSP.

Work out how much a week they will earn based on the due rate of pay for their job. If their AWE will be £90.00 or more they will qualify.

## Rounding to the nearest whole month when there isn't a whole number of months in the set period

For monthly paid staff, where there is a part month payment in the set period, between the dates at 2 and 1 using the check sheet on page 15.

When you get to Step 4 of the monthly check sheet, work out the number of rounded months as follows:

- count the number of whole months
- count the number of odd days
- round the number of odd days up or down in line with these rounding rules.

If the date at 2 is in

– February round 14 days or less down and 15 days or more up

– any month except February round 15 days or less down and 16 days or more up.

Then use the number of rounded months at Step 4 and follow the rest of the steps on page 15.

## How to work out the set period

You need to work out the 'set period' to establish the earnings to be used and the earnings period. All earnings paid in the 'set period' will be divided by the number of days, weeks or months in that 'set period'.

Regulations define the 'set period' as the period between:

**Date 1** the last normal pay day before the first complete day of sick absence. This pay day is **Date 1** and is the end of the 'set period', and

**Date 2** the last normal pay day falling not less than eight weeks before the pay day at **Date 1**. **Date 2** is the day after this pay day and is the start of the 'set period'.

You must include all the earnings paid on, or after, **Date 2** up to and including those paid on **Date 1**.

The 'set period' ends with the last normal pay day before the first complete day of sick absence and starts with the day after the last normal pay day at least eight weeks before that.

See the example below of how to work out the 'set period' correctly.

### Example - weekly paid employee

Employee paid every Friday.

First full day of sick absence 11/06/08.

Pay day at least eight weeks before 06/06/08										Last pay day before the first day of sick absence (end of set period) - Date 1			
		Start of the set period - Date 2											
		Pay days											
11/04	12/04	18/04	25/04	02/05	09/05	16/05	23/05	30/05	06/06				
Earnings										Total			
-		120.11	120.00	80.00	110.00	120.00	98.10	120.00	92.00	860.21			

The set period is therefore from 12 April to 6 June 2008.

Average Weekly Earnings - total earnings £860.21 ÷ 8 = **£107.52625**.

**Do not round the average earnings figure up or down to whole pence.**

### Example - monthly paid employee

Employee paid on the last working day of each month.

First full day of sick absence 16/06/08.

Pay day at least eight weeks before pay day on 31/5/08				Last pay day before the first day of sick absence (end of set period) - Date 1		
		Start of the set period - Date 2				
		Pay days				
31/03/08	01/04/08	30/04/08	30/05/08			
Earnings				Total		
-		685.75	723.55		1,409.30	

The set period is therefore 1 April to 30 May 2008

Average Weekly Earnings - total earnings = £1,409.30 ÷ 2 × 12 = £8,455.80 ÷ 52 = **£162.61153**.

**Do not round the average earnings figure up or down to whole pence.**

## Weekly or multiple weekly paid employees – how to work out Average Weekly Earnings (AWE)

To get SSP an employee must have AWE of at least £90.00 in the period of at least eight weeks before the first day they are off work sick.

To work out AWE you must:

- always use the set period - you can work it out using the check sheet below
- only include earnings paid in the set period.

### To work out AWE for employees paid weekly or in multiples of a week, for example weekly, fortnightly, three weekly or other multiple weekly

1 Note first day of PIW.

2 Find the date of the last normal pay day before the first day your employee was sick.  
**This is the last day of the set period.**

3 Count back to the pay day that is at least eight weeks before the date in 2 and come forward one day, for example 25 August becomes 26 August.  
**This is the first day of the set period.**

4 Add together all the earnings paid between the dates in 3 and 2 (inclusive).

5 Divide the figure in 4 by the number of whole weeks in the set period.  
**(Don't round up or down to whole pence, use the unrounded figure to decide if the employee's average earnings are high enough.)**

## Calendar monthly paid employees – how to work out Average Weekly Earnings (AWE)

To work out AWE you must:

- convert monthly pay into an average weekly amount
- always use the set period - you can work it out using the check sheet below
- only include earnings paid in the set period.

### To work out AWE for employees paid calendar monthly

1 Find the date of the last normal pay day before the first day your employee was sick.  
**This is the last day of the set period.**

2 Find the date of the pay day at least eight weeks back from the date in 1 and come forward one day, for example if the pay day is 22 June, enter 23 June.  
**This is the first day of the set period.**

3 Add together all the earnings paid between the dates at 2 and 1 (inclusive).

4 Work out how many whole months there are between the date in 2 and 1 (inclusive).  
If there isn't a whole number of months see 'Rounding to the nearest whole month', on page 13.

5. Divide the figure in 3 by the whole months in 4.

6 Multiply the figure in 5 by 12.

7 Divide the figure in 6 by 52. **(Don't round up or down to whole pence, use the unrounded figure to decide if the employee's average earnings are high enough.)**

## Weekly paid employee gets regular payment earlier or later than normal with more or less than eight weeks pay in the set period

This usually happens when, for example, you pay a week's wages early because of a holiday.

Follow Steps 1 to 4 of the weekly check sheet on page 15 and divide the figure in Step 4 by the number of weeks wages actually paid.

## Weekly paid employee without a whole number of weeks in the set period

This usually happens when you decide to bring your employee's normal pay day forward because of Bank Holidays at Easter, Christmas or when you pay them early or late, such as when you withhold pay for late notification of sick absence and pay it later.

Follow Steps 1 to 4 of the weekly check sheet on page 15, divide the figure in Step 4 by the number of weeks' wages actually paid.

## Agency and short contract workers - weekly paid

If an agency or short contract worker had periods when they were not contracted to work for you or a client of yours, and there were less than eight weeks break between their contracts, you should only count the weeks they were contracted to work.

Follow Steps 1 to 4 of the weekly check sheet on page 15 and divide the figure in Step 4 by the number of contracted weeks.

## Employee paid at irregular intervals

If you pay your employee at irregular intervals, for example:

- because they do not work for you during every pay period see 'Agency and short contract workers' above, or
- they are paid on a commission only basis - use the check sheet below to work out their average weekly earnings.

If you do not pay your employees in a regular pay pattern use the check sheet below to work out their AWE.

If you do not pay your employee for all weeks because they did not work for you in every week, go to 'Agency and short contract workers - weekly paid' and follow that method to calculate their AWE.

## Check sheet for employees paid at irregular intervals

### To work out AWE if you do not pay your employees in a regular pay pattern

Note the first day of the employee's PIW.

1 Find the date of the last normal pay day before the first day your employee is sick.  
**This is the last day of the set period.**

2 Find the date of the pay day at least eight weeks before the date in 1 and come forward one day, for example, 15 May becomes 16 May.  
**This is the first day of the set period.**

3 Add together all earnings paid between the dates in 2 and 1 (inclusive).

4 Work out the number of days between the dates in 3 and 1 (inclusive).

5 Divide the figure in 3 by the number of days in 4.  
**(Don't round up or down to whole pence.)**

6 Multiply the figure in 5 by 7. **(Don't round up or down to whole pence, use the unrounded figure to decide if the employee's average earnings are high enough.)**

## Directors

If the director is contractually paid a regular salary calculate their AWE like any other employee. The director may also be paid a bonus or fees by a formal vote. If so, only include this if it is paid in the set period.

If the director who is paid by a formal vote may also draw money from the business on a regular basis in anticipation of the vote do not include these drawings in your calculation as they are not earnings for SSP purposes even if the director has chosen to pay voluntary Class 1 NICs on them at the time they are drawn. Calculate their AWE using the check sheet below.

### Check sheet for directors paid by formal vote

To work out AWE for directors paid by a formal vote	
Note the first day of the employee's PIW.	<input type="text" value="/ /"/>
1 Find the date of the last normal pay day before the first day your director was sick. (This is the date of the last formal vote.) <b>This is the last day of the set period.</b>	<input type="text" value="/ /"/>
2 Find the date of the pay day at least eight weeks before the date in 1 and come forward one day, for example, 15 May becomes 16 May. <b>This is the first day of the set period.</b>	<input type="text" value="/ /"/>
3 Add together the money voted and any other payments of earnings between the dates in 2 and 1 (inclusive). <b>(Do not include any money drawn in anticipation of the vote.)</b>	£ <input type="text" value=""/> <input type="text" value=""/>
4 Work out how many whole months there are between the dates in 2 and 1 (inclusive). If there isn't a whole number of months see 'Rounding to the nearest whole month' on page 13.	<input type="text" value=""/>
5 Divide the figure in 3 by the number of whole months in 4.	£ <input type="text" value=""/> <input type="text" value=""/>
6 Multiply the figure in 5 by 12.	£ <input type="text" value=""/> <input type="text" value=""/>
7 Divide the figure in 6 by 52. <b>(Don't round up or down to whole pence, use the unrounded figure to decide if the director's average earnings are high enough.)</b>	£ <input type="text" value=""/> <input type="text" value=""/>

# Medical evidence your employee should give you

## Evidence of incapacity for work

You must tell your employees what you expect them to give you as evidence of incapacity for SSP purposes and when you expect them to give it. You can't withhold SSP for late receipt of medical evidence but you can for late notification of sickness.

They can use form *SC2* for self-certification, or your own equivalent form, for spells of sickness lasting four to seven days.

After that you can ask for reasonable medical evidence but can only ask for a doctor's statement after the first seven days in a spell of sickness. You can then ask for regular doctor's statements to cover the balance of the sick absence.

Remember a doctor's statement is strong evidence of incapacity and should usually be accepted as conclusive unless there is more compelling evidence to the contrary.

You may also find that your employee gives you certificates from someone who is not a registered medical practitioner, such as:

- osteopaths
- chiropractors
- Christian Scientists
- herbalists
- acupuncturists.

You should consider such certificates on their own merits. It is for you to decide whether or not you accept this evidence. If you have any doubts you can still ask for a doctor's statement.

If you have strong doubts about your employee's sickness but don't have access to your own 'works' doctor, you can ask HMRC to arrange for your employee to be medically examined by their medical services provider.

The medical services report will give an opinion on your employee's fitness for work in their job with you. This will help you to decide if the employee is incapable of work in their job with you or not.

You can also use this service where the employee has been repeatedly off sick for four to seven days in a relatively short period.

## Managing sick absence

How you record, monitor and control sickness absence is a matter for you to decide, but reducing sickness absence levels can reduce costs and increase productivity. You know your employees better than anyone else so you are in the best position to know whether repeated short absences for minor illnesses may be masking a more serious problem or some difficulty at work. Employers who have undertaken personnel or management initiatives to address such problems have seen significant reductions in sickness absence levels.

You may have reason to think that an employee who claims to be sick and incapable of work is, in fact, capable of doing their job and should return to work. If so, you may wish to have their incapacity reviewed by a doctor. If you do not have your own works doctor you can seek help from HMRC Medical Services.

For further advice on managing sick absence go to [www.healthandwork.gov.uk](http://www.healthandwork.gov.uk) and [www.hse.gov.uk/sicknessabsence](http://www.hse.gov.uk/sicknessabsence)

## Seeking medical advice about lengthy absences

Experience has shown that when a serious illness or injury is diagnosed, for example, serious fractures, malignant diseases, pneumonia or an operation, it is unlikely that incapacity for work will be in doubt during the period for which SSP is payable. Control action would not be appropriate in such cases.

On the other hand, illnesses may continue longer than you would expect. The list on page 21 gives some of the diagnoses commonly given by doctors as the cause of incapacity on medical certificates issued by them. Rather than specify every illness or disease, the list:

- groups similar illnesses under one heading
- suggests a period of absence from work after which you may wish to consider seeking advice.

If you wish to ask HMRC to get a Medical Services opinion, you should not do so earlier than four weeks after the sickness started.

Officers acting on behalf of the Secretary of State use similar guidance when considering the control of IB.

If the employee's incapacity for work lasts longer than would normally be expected you could decide to:

- stop paying SSP, but you must explain your reasons to your employee
- continue paying SSP but seek medical advice
- accept the incapacity as genuine and continue paying SSP.

If you decide to seek medical advice, you may:

- use your own medical adviser, **or**
- wish to seek a report from your employee's doctor, **or**
- seek the help of HMRC Medical Services.

If your business has its own medical adviser, you should ask them to look into the matter and advise if they accept that the employee is incapable of doing their own job with you or not. The exact arrangements that you have with your medical adviser to deal with these cases are a matter for you to decide.

Medical Services have a contract with DWP which allows them to give HMRC advice about your employee's incapacity for work in connection with SSP.

If you wish to get advice from Medical Services, you should write to:

HM Revenue & Customs National Insurance Office  
Statutory Payments Disputes Team  
Room BP3202  
Benton Park View  
Newcastle Upon Tyne  
NE98 1ZZ.

### Enclose:

- your employee's full name, address, date of birth, gender and NI number
- date the present sickness began and the nature of the illness certified by the doctor
- the latest medical certificate submitted by your employee making sure the doctor's name and address are clear
- your employee's written consent, see page 20 for the form of words that must be used
- employee's occupation and main activities involved in doing the job
- reason for requesting an opinion
- outcome of any control action already taken by you during the present spell of sickness.

Ask HMRC to obtain an opinion from our Medical Services on whether your employee is incapable of work or not in connection with SSP and their contract with you.

HMRC will forward the case to Medical Services.

Medical Services will write to the doctor who issued the latest certificate asking for a report from them.

If Medical Services reach the opinion, based on the report, that your employee is incapable of work, they will tell HMRC who will contact you.

However, if Medical Services feel it is necessary for a doctor to examine your employee before they can give an opinion, your employee will be asked to attend for an examination. After the examination, a report is sent to HMRC.

In the report, the doctor will say whether or not they think your employee is incapable of work. HMRC will then write to you. You will not be sent a copy of the report.

## Seeking medical advice about frequent absences for short periods

There may be some occasions when your employee has repeated short periods away from work and submits either self-certificates or sick notes provided by their doctor.

If your employee has been sick for four or more short periods in a 12-month period, you may decide to seek the help of Medical Services. You can do this even after your employee has returned to work.

If you wish to get advice from Medical Services, you should write to:

HM Revenue & Customs National Insurance Office  
Statutory Payments Disputes Team  
Room BP3202  
Benton Park View  
Newcastle Upon Tyne  
NE98 1ZZ.

explaining that you are seeking Medical Services' help about your employee having taken repeated short absences from work.

### Enclose:

- your employee's full name, address, date of birth, gender and NI number
- date the latest period of sickness began and the nature of the illness certified by the doctor
- your employee's written consent, see below for the form of words that must be used
- copies of any medical certificates submitted by your employee over the last 12 months making sure the doctor's name and address are clear
- your employee's occupation and main activities involved in doing the job
- reason for requesting an opinion
- outcome of any control action already taken by you during the present spell of sickness
- dates of any sick absences of at least four days over the past 12 months (details of the past two years, if known)
- cause of incapacity given on each occasion, and
- copies of the four or more self-certificates given by the employee.

HMRC will forward the case to Medical Services.

Medical Services will:

- ask for a report from your employee's doctor, and
- if necessary, ask your employee to attend for an examination.

A report will be sent to HMRC. In addition to giving an opinion as to whether your employee is incapable of work, the doctor will say whether, in their opinion, there are reasonable grounds for your employee having frequent absences from work for medical reasons. When HMRC receive the report, they will write to you. You will not be sent a copy of the report.

The medical report is given under contract to HMRC by our Medical Services and is confidential. It can only be made available to other parties during the course of an appeal hearing when, with written consent from the employee, it is provided as evidence. If requested, the Medical Services doctor will attend the appeal hearing to give evidence relating to their report.

## Action when you get the medical advice

If your employee refuses to give their written consent for you to seek medical advice, it is up to you to decide what to do next. You could decide that their refusal to provide consent is sufficient grounds for you to doubt that the incapacity is genuine and stop paying SSP.

If your employee is dissatisfied with your decision, they are entitled to a written statement from you. If they are still dissatisfied, they are entitled to seek a formal decision from HMRC.

HMRC will:

- ask Medical Services for a copy of the medical reports they have
- reach a decision as to whether or not SSP should be paid
- inform both you and your employee.

## Employee refuses to give consent

If you decide to stop paying SSP to your employee, you should explain your decision to them, see page 25.

They are entitled to a written statement from you and can seek a formal decision, on their entitlement to SSP, from HMRC.

## An example of written consent

### Form of written consent

Name of employer .....

Full name of employee .....

Full address of employee .....

.....

I agree that a medical opinion about my incapacity for work may be obtained by you from HM Revenue & Customs in connection with my entitlement to SSP. I agree that my doctor may give relevant medical information to a doctor acting on behalf of HM Revenue & Customs and agree that, if necessary, a doctor acting on behalf of HM Revenue & Customs may medically examine me and send a report in confidence to HM Revenue & Customs.

Employee's signature .....

Date .....

## Control periods, common illnesses and abbreviations

### Control periods (in weeks) for common illnesses

Addiction (drugs or alcohol) 10  
Anaemia (other than in pregnancy) 4  
Anorexia 10  
Arthritis (unspecified) 10  
Back and spinal disorders (PID, sciatica, spondylitis) 10  
Cold, coryza, URTI, influenza, bronchitis 4  
Concussion 4  
Corneal 4  
Debility, cardiac, nervous, post-op, post-partum 10  
Fainting 4  
Fractures of lower limbs 10  
Fractures of upper limbs 10  
Gastro-enteritis, gastritis, D&V 4  
Giddiness 4  
Haemorrhage 4  
Headache, migraine 4  
Hernia (strangulated) 10  
Inflammation and swelling 4  
Insomnia 10  
Investigation 10  
Joint disorders other than arthritis and rheumatism 10  
Kidney and bladder disorders, cystitis, UTI 4  
Menstrual disorders, menorrhagia, D&C 10  
Mouth and throat disorders 4  
NAD immediate nervous illnesses 10  
Obesity immediate observation 4  
Peptic, gastric, duodenal 4  
Postnatal conditions 10  
Respiratory illness: asthma 10  
Skin conditions, dermatitis, eczema 10  
Sprains, strains, bruises 4  
Tachycardia 10  
Ulcers (perforated) 10  
Varicose 10  
Wounds, cuts, lacerations, abrasions, burns, blisters, splinters, FB 4

### Common abbreviations used on sick notes

**CAT** coronary artery thrombosis  
**CHD** coronary heart disease  
**COAD** chronic obstructive airways disease  
**CVA** cerebrovascular accident  
**D&C** dilation and curettage  
**D&V** diarrhoea and vomiting  
**DS** disseminated (multiple) sclerosis  
**DU** duodenal ulcer  
**FB** foreign body  
**GU** gastric ulcer  
**IDK(J)** internal derangement of the knee (joint)  
**IHD** ischaemic heart disease  
**LIH** left inguinal hernia  
**MI** myocardial infarction  
**MS** multiple sclerosis  
**NAD** no abnormality detected  
**NYD** not yet diagnosed  
**OA** osteoarthritis  
**PID** prolapsed intervertebral disc  
**PUO** pyrexia of unknown origin  
**RIH** right inguinal hernia  
**URTI** upper respiratory tract infection  
**UTI** urinary tract infection  
**VVs** varicose veins

# Incapacity and Deemed Incapacity

## General

The following paragraphs explain the majority of circumstances in which such absences count, or do not count, as incapacity for work.

## Part of a day's sickness

An employee is deemed to have been incapable of work for the whole day if they arrive for work but do no work before they go sick.

But if an employee has done even a minute's work, that day cannot be treated as a day of incapacity for SSP purposes.

## Shift workers

Work done in any shift that extends over midnight is always treated as done on the first of the two days, regardless of how many hours are worked before and after midnight. So, if your employee becomes incapable of work after the end of the shift, the second day, the day they finished work, is deemed to be a day of incapacity even though they have worked that day.

For example, an employee works a shift starting at 6 pm on Friday and finishing at 6 am on Saturday. If they then become sick on the Saturday that day will count as a day of incapacity for SSP even though they worked part of their shift that day.

## Precautionary or convalescent reasons

Even though a person is not incapable of work they may be deemed to be incapable for SSP purposes if a registered medical practitioner states they should not work for precautionary reasons or to convalesce because they suffer from a disease or disablement and are being cared for by a doctor for that condition. Incapacity is deemed to continue as long as the doctor states that the employee should refrain from work for a precautionary reason.

## Infectious or contagious diseases

An employee is deemed to be incapable of work for SSP purposes if they:

- are a carrier of, or
- have been in contact with an infectious or contagious disease of a kind specified in Regulation 2(3) of the Statutory Sick Pay (General) Regulations 1982 and has been issued with a statement from the appropriate medical officer advising them not to go to work.

## Bereavement

Bereavement isn't an incapacity itself but it does affect people in different ways. Your employee may well be ill due to bereavement, for example they may be suffering from shock or depression. But if you get a medical certificate with bereavement as the reason for not working you will need to decide whether to accept this as the reason for the incapacity or not. SSP will only be payable if you decide that the reasons for incapacity are acceptable.

## Supported or permitted work for occupational or medical reasons

If an employee returns to work for you, for example, on a part-time basis for medical or occupational reasons, the days they work for you cannot be treated as days of incapacity for SSP purposes.

For information about the rules concerning supported or permitted work go to [www.direct.gov.uk](http://www.direct.gov.uk) or contact your local Jobcentre Plus Benefit Delivery Centre.

## Welfare to work beneficiaries

Under the Government's Welfare to Work Programme, some employees are entitled to return to benefits for up to 104 weeks after starting or resuming work for an employer.

You should check with all new or returning employees to see if they have a linking letter (BF220 or similar) or check with the Jobcentre Plus or in Northern Ireland the Jobs and Benefits Office to see if there is any IB entitlement. This is because 'Welfare to Work' beneficiaries are able to receive Social Security benefit payments during the first 104 weeks of starting or returning to work and therefore are not entitled to SSP.

If you have paid SSP to a person who is entitled to reclaim benefit, SSP will have been wrongly paid. You may recover a payment of SSP made to a 'Welfare to Work' beneficiary who has continued entitlement to Incapacity Benefit, as overpaid wages. You must make good any erroneous recovery made under the Percentage Threshold Scheme (PTS), in the same way as you would correct any other incorrect payment or recovery of SSP.

Each linking letter bears a date and the instruction that if the employee is sick again before this date, they cannot get SSP. This is because of a 'link' with benefit. So you must fill in form *SSP1* to show why you cannot pay SSP, and send or give it to your employee.

## Employee pregnant – the disqualifying period

Women who are entitled to Statutory Maternity Pay or Maternity Allowance are not entitled to SSP during their Maternity Pay Period (MPP) or Maternity Allowance Period (MAP). The MPP or MAP is a period of 39 weeks during which SMP or MA is payable.

If your employee is not entitled to SMP or MA and is not already receiving SSP, she cannot get SSP for 18 weeks starting with the earlier of the beginning of the week in which her baby is born, or the beginning of the week she is first off sick, either wholly or partly because of her pregnancy, if this is on or after the start of the 4th week before her baby is due.

If your employee is receiving SSP her entitlement will end on the earlier of:

- the date on which her baby is born, or
- the day she is first off sick, either wholly or partly because of her pregnancy, if this is on or after the fourth week before her baby is due.

Where a PIW doesn't start until after the end of the disqualifying period, SSP should be considered under the normal rules for that PIW.

Where a PIW started before, or during the disqualifying period, SSP will not become payable until there has been a break of at least eight weeks after the end of that PIW, that is, until a new, unlinked, PIW is formed. For example, if your employee phones in on the day she is due to start work after her MPP or MAP has finished, she could be entitled to SSP if she meets the other qualifying conditions. However, if your employee phoned in during the last week of her MPP or MAP and said that she would not be able to return to work because she was ill, she would be disqualified from SSP throughout that PIW.

For more information about SMP and conditions of entitlement, see Employer Helpbook E15 *Pay and time off work for parents*.

## Twenty eight weeks SSP reached in a PIW

Each time your employee begins a new PIW that doesn't link, that is, it is separated from the previous PIW by a gap of more than 56 consecutive days, your maximum liability to pay SSP is 28 weeks at the appropriate weekly rate. If SSP is stopping because your employee:

- has been, or will be, paid 28 weeks SSP in the PIW, and
- is still sick

you must issue *SSP1*.

## Sick employee leaves

You stop paying when a sick employee leaves your employment and you must issue form *SSP1* **without delay**. You must also issue form *SSP1(L)* if the employee requests it.

## Employee in legal custody

An employee who is in legal custody at any time on the first day of the PIW cannot get SSP.

Entitlement will stop for an employee who is already receiving SSP if they are taken into legal custody.

Legal custody means:

- being kept in custody by the police
- being in prison.

Legal custody does not include helping the police voluntarily with their enquiries.

Remember linked PIWs count as one. It is the situation at the start of the first PIW with you that counts when you are deciding whether you can pay SSP.

## Employee involved in a trade dispute with you

If your employee is off work because of a trade dispute on the first day of the PIW they cannot get SSP unless:

- they have no direct involvement in the dispute, **and**
- they did not take part in it at any time up to and including the first day of the PIW.

If they go sick again, for four or more days in a row, within 56 days of their return to work after the dispute, you will need to issue form *SSP1* to them so they can claim IB.

If they are off sick when the trade dispute starts, they will continue to be entitled to SSP only if they take no active part in the dispute.

## Employee dies

If your employee dies, SSP is due up to and including the day of death and stops from the day following their death.

# Paying Statutory Sick Pay

## General

SSP is paid at the same time and in the same way as you would pay wages for the same period.

A full week for SSP purposes begins with a Sunday and ends at midnight the following Saturday.

If you pay in cash you will need to ensure that you have arrangements in place so that sick employees get their SSP payment on their normal pay day.

You cannot pay SSP:

- in kind
- as board and lodging
- by way of service.

SSP must be paid for all periods of entitlement regardless of whether or not earnings would normally be due for the same period.

Once you have decided that your employee has satisfied the qualifying conditions, see page 4 for terms and conditions, you can start paying SSP.

## How much do I pay?

You should now work out how much SSP they are due and pay it on the same day that you would normally pay their wages for the same period.

You only pay SSP for Qualifying Days (QDs). These are usually the days your employee normally works for you, see page 4.

If your employee works on different days each week or has a rota covering two or more weeks you can come to an agreement with them as to which days should be treated as QDs. You can use the days in each week that the employee works but there **must** be at least one QD in each week, even if they wouldn't normally work in that week. For example, if an employee has a two week rota where they work Monday to Friday in the first week but then they don't work at all in the second week, the QDs could be Monday to Friday for the first week and say Wednesday (but any day of the week would do) for the second week.

You never pay SSP:

- for Waiting Days (WDs) (the first three QDs of the PIW)
- if only two WDs have been served in the first PIW then one more must be served in the second PIW if it links with the first one.

You usually pay SSP:

- from the fourth QD in a PIW, **or**
- from and including the first QD of the second PIW if the PIW links to an earlier PIW and the WDs have been served. The WDs do not have to be served again.

You pay a maximum of 28 weeks in a PIW or series of linked PIWs. You can work out when you will have paid 28 weeks' worth of SSP by keeping a running total of all SSP paid in a PIW or in a series of linked PIWs. You can use form *SSP2* for this.

So the maximum you can pay is 28 times the appropriate weekly rate in any linked or unlinked PIW.

The daily rates table on page 5 gives you the daily, or multiple daily rate of SSP, also guidance on and an example of how to use them.

## Deductions from SSP

You treat SSP just like pay, so you must make deductions for PAYE and NICs. Any other deductions which you lawfully make from pay can also be made from SSP, for example, pension contributions, student loan deductions and attachment of earnings orders.

## Offsetting SSP against employee's pay

Pay means any earnings, which count for NICs purposes, paid to an employee under a contract of service. For example, wages or occupational sick pay scheme payments. You can offset contractual earnings payments against the SSP you have to pay for the same day(s) so long as you pay earnings of at least the daily SSP rate due for each QD. You do not need to pay SSP on top of these payments unless you wish to do so.

If a payment of SSP and a contractual payment are due for different days, they cannot be offset against each other.

If you pay contractual pay, which amounts to more than any SSP entitlement, then you may be able to choose not to operate all the rules of the SSP scheme.

## Opting out from fully operating the SSP scheme

You can choose whether or not to operate all the rules of the SSP scheme, but only if you pay your workers contractual pay that is equal to, or more than, the SSP they are entitled to for each day of their sickness.

There is no need to apply to do this and you are free to apply it to some employees and not others, or to some periods of sickness and not others.

If you choose to use this option you must still keep enough basic sick records so that you can issue forms *SSP1* to employees in appropriate circumstances, see page 10, 'Employees who can't get SSP from you'.

## When do I stop paying?

### Employee returns to work for you

You usually stop paying SSP when your employee returns to work. You should work out if any SSP is still owing to them for days of sickness before they returned to work and pay it on their next normal pay day.

### Maximum 28 weeks' entitlement paid

If your employee is still off when you have paid SSP for 28 weeks, fill in form *SSP1* and send it to your employee without delay. Your employee will need to use form *SSP1* to claim Incapacity Benefit (IB).

If you know in advance that your employee will continue to get SSP for the full 28 weeks, you should issue form *SSP1* at the 23rd week to ensure there is a smooth change over to IB.

## Your employee disagrees with your decision on their SSP entitlement

### Written statement

If you decide not to pay SSP for a QD, for whatever reason, you should explain your decision to your employee.

If they don't agree, they have the right to ask for a written statement from you about:

- which, if any, are days that you regard SSP is payable for
- how much SSP you consider your employee is entitled to
- why you do not regard yourself as liable to pay SSP for other days in the period.

An employee can ask for a written statement at any time, and if the request is reasonable you must supply the statement within a reasonable time, for example within seven days of the request.

### Formal decisions about SSP entitlement

If your employee doesn't agree with your decision about their SSP entitlement, they can ask HMRC to make a formal decision.

HMRC is the first of the authorities who decide questions on entitlement to SSP. In practice, such decisions are given judicially by authorised officers of HMRC. Their decisions are given strictly in accordance with the facts and the law.

Before asking for a formal decision from HMRC, your employee will be expected to have asked you for a written statement about their SSP position. Perhaps they will also have discussed the problem with you.

Both you and your employee will be asked for observations in writing. Neither of you will be asked to appear before the officer making the decision. You can both give supporting evidence. In the event of an appeal, your evidence will be copied to your employee and vice versa.

The officer making the decision will send the formal decision to both of you. If the decision is that your employee is entitled to SSP, the decision will give the time limit by which you must pay the SSP. You will be given full details of your appeal rights with the notice of decision.

If either of you appeals, HMRC will notify the other party. If you appeal, the officer making the decision will try to discuss the case with you so that the appeal can be decided by agreement between you, the officer and your employee.

Any agreement reached about the payment or otherwise of SSP must comply with the appropriate legislation.

If all parties are unable to agree, Tax Commissioners will consider the appeal. You both have the right to appear in person and/or be represented at the hearing.

Commissioners' decisions are final, except that you can appeal on a point of law, with leave, to the Court of Appeal, or in Scotland, to the Court of Session or in Northern Ireland the Court of Appeal (NI).

If new facts come to light which affect the decision, the decision will be reviewed and, if appropriate, a revised decision will be issued. There are new appeal rights against this decision. It is in everyone's interest to put all the facts before the officer making the decision in the first place.

## Insolvent employers

If you become insolvent within the terms of the SSP (General) Regulations 1982, as amended, and the employees' contracts are not terminated on insolvency, any SSP due in that employment from the date of insolvency becomes the liability of HMRC, you should contact the Employer Helpline for advice.

If the employees' contracts are terminated, entitlement to SSP ends when the contracts end. It remains the employer's liability to pay any SSP due for the period before the date of insolvency.

## SSP not paid after a formal decision that it is due

If an employer fails to pay SSP within the legal time limit following a decision:

- by HMRC that SSP is due and the employer makes no appeal, or
- by Tax Commissioners that SSP is due at an appeal hearing,

the employer may incur a civil penalty.

For details on penalties, see page 3.

## Employer ceases to trade

When an employer ceases to trade, entitlement to SSP only ends when the employee's contract ends.

Remember an employee who is still sick when their contract ends cannot continue to get SSP after that date. The employer should issue form *SSP1* so that the employee can contact their local Jobcentre Plus or in Northern Ireland the Jobs and Benefits Office to claim IB.

## People unable to act for themselves

If an employee is mentally incapable of acting for themselves and you are unsure about who should be paid the SSP, contact the Employer Helpline and explain the situation. They will be able to give you advice and/or direct your enquiry to the Statutory Payments Disputes Office who will advise you how to handle paying your employee's SSP.

## Effect of entitlement on payment of Statutory Adoption Pay and Statutory Paternity Pay

An employee cannot get Statutory Paternity Pay (SPP) or Statutory Adoption Pay (SAP) for any week in which they are entitled to be paid SSP. If an employee is sick and qualifies for SSP before the start of their SAP or SPP leave they must delay the start of their SAP or SPP until they are well. If this is not possible within the time limits for taking their SAP or SPP, their entitlement to SAP or SPP will be reduced by each week in which they have been paid SSP. If they become sick during their SAP or SPP pay period and are entitled to be paid SSP, you cannot pay them SAP or SPP for any week in which they qualify to get any SSP.

For more information about SAP and SPP see Employer Helpbook E16 *Pay and time off work for adoptive parents* and the Employer Helpbook E15 *Pay and time off for parents*.

## Working out maximum liability when QDs change in a PIW

If your employee's QDs changed after they first went sick in a series of linked PIWs you will need to work out when you reach your maximum liability to SSP.

Say your employee has five QDs, Monday to Friday for the first linked spells of sickness and you paid five weeks and four day's SSP. They then change to three QDs, Tuesday to Thursday and you pay 4 weeks and one day's SSP.

To work out how many weeks have been paid:

- take each PIW where the QDs are the same and work out how many days SSP you paid, **then**
- divide this by the number of QDs in the week.

$$1 \quad (5 \times 5) + 4 = 29 \div 5 = 5.8 \text{ weeks}$$

$$2 \quad (3 \times 4) + 1 = 13 \div 3 = 4.3 \text{ weeks}$$

Total number of weeks paid = 10.1

So your remaining liability in that PIW is 17.9 weeks SSP.

## Why you need to work out the number of odd days in a fraction of a week

Because not all the possible numbers of QDs in a week convert to exact decimal fractions, you must use these decimal fractions in all cases.

Qualifying days in a week	Decimal fraction for one day
7	0.143
6	0.167
5	0.2
4	0.25
3	0.334
2	0.5
1	1.0

To work out the number of odd days needed to make up a fraction of a week:

- 1 express one QD as a decimal fraction of a week using the table above
- 2 divide into the fraction of the week's liability that is left and round up.

There are three QDs in a week in the earlier example.

In the example you need to convert 17.9 weeks to weeks and days.

$$\text{One QD} = 0.334.$$

$$0.9 \div 0.334 = 2.69 \text{ rounded up to three days.}$$

$$17 \text{ weeks} + \text{three days} = 18 \text{ weeks.}$$

You have a possible maximum liability of 18 weeks left.

## Linked PIWs with you that have lasted for three years

If your employee has a series of linked PIWs with you that run for longer than three years after the first day of incapacity, your liability to pay SSP stops at the end of the third year even if you have not paid 28 weeks SSP.

The ending of liability after three years applies only to a PIW that has run entirely with you. A PIW with a former employer doesn't count towards the three years, even if you have taken account of any SSP shown on a SSP1(L) *Leaver's statement*.

See 'What is new about SSP1(L)' on page 5.

## When to issue form SSP1(L) Leaver's statement

If a new employee falls sick for four or more days in a row within eight weeks of first starting work for you, they may give you a form SSP1(L) *Leaver's statement*, completed by their previous employer.

If the period between the first day of the PIW with you and the date at Date 2 on the form is 56 days or less, (that is eight weeks or less) you can reduce your maximum liability in that PIW by the number of weeks of SSP shown on the statement.

See 'What is new about SSP1(L)' on page 5.

## Employees who leave

If your employee leaves your employment, issue form SSP1(L) or your own version, only if:

- your employee asks you to, **and**
- SSP was payable for at least one week, bearing in mind the rounding rules, in the eight weeks (that is 56 consecutive days), before the date their contract ended.

See 'What is new about SSP1(L)' on page 5.

## Rounding odd days of SSP for form SSP1(L)

To round odd days of SSP paid for filling in form SSP1(L):

- divide the number of odd days of SSP payable by the number of QDs in that week
- multiply by seven
- if the answer is
  - more than three days, treat it as a whole week
  - three days or less, take no account of it.

See 'What is new about SSP1(L)' on page 5.

## Recovering Statutory Sick Pay

### Recovery of SSP paid under the Percentage Threshold Scheme (PTS)

You may be able to recover some, or all, of the SSP you have paid. The PTS is designed to help employers who have a high proportion of their workforce sick at any one time so it is not restricted only to small businesses.

Unless you qualify under the PTS, you are not entitled to recover any of the SSP you pay to your employees.

### Where does the money come from?

Use the money you have to pay over to HMRC for:

- PAYE tax
- Class 1 National Insurance contributions
- Student loan deductions
- Construction Industry Scheme deductions, and
- the employer's share of Class 1 NICs, which you are due to pay over to HMRC.

You may also need to use this money to pay other statutory payments, so you may not have enough money to get back all you are due in the tax month.

If not, you can use the money due next tax month to get back any balance owing.

### Funding from your Accounts Office

If you are entitled to make a recovery under the PTS and you need to get the SSP you have paid to your employees back quickly, or, in exceptional circumstances, you do not have the funds to pay SSP to your employees which you would have been able to recover, you can apply to your Accounts Office for payment.

You can now apply online at <http://www.hmrc.gov.uk/employers/statpayments-recovery.htm> select the option to recover SSP.

### Working out how much you can get back

Whether or not you pay your tax and NICs monthly or quarterly, you must work out any recovery separately for each tax month.

To work out if you can get back any of the SSP you have paid you need to:

- 1 add together the SSP you have paid to all your employees in all your PAYE schemes in the tax month
- 2 add together your gross Class 1 NIC liability in all your PAYE schemes for the same tax month and calculate 13% of this sum. Round down any fractions of a penny at the end of this calculation
- 3 if the amount at 1 is more than the amount at 2, you can recover the difference.

Deduct the amount you can recover from money due to HMRC for that tax month. If the amount you can recover is

more than your monthly or quarterly payment due, carry the balance over to when your next payment is due and recover it then.

For example, you should tell them the information set out below and ask for funding.

Total Class 1 NICs due for tax month	£0.00
13% of that is	£0.00
Total SSP paid in tax month	£136.40
Amount you are claiming	£136.40

### Incorrect payment of SSP

If you make an incorrect payment in the current year, you must:

- put it right
- correct your records, payments and deductions from money due to your Accounts Office.

If you have issued form *SSP1*, contact the Jobcentre Plus Local Benefit Delivery Service or in Northern Ireland the Jobs and Benefits Office, as it may affect your employee's right to claim Social Security benefit.

Remember an incorrect payment in one period of sickness may affect a later one.

If you find you have made a mistake in an earlier tax year, you must contact your nearest HMRC office, they will tell you what to do to correct it.

See CWG2 *Employer Further Guide to PAYE and NICs* for information on how to correct errors in recording NICs.

Any incorrect payment of SSP may be recovered from your employee and you should treat this as you would an underpayment/overpayment of wages or salary, and should be recorded as wages or salary not SSP.

### Recovery of SSP paid in a previous tax year

If you need to recover SSP for payments made in a previous tax year, you cannot claim this from your Accounts Office.

You should complete form *SP32* to get the money back. You can print these forms from the Employer CD-ROM or go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers) They can be obtained from your nearest HM Revenue & Customs office or from the Employer Orderline on **08457 646 646**.

Send the completed form *SP32* to:

HM Revenue & Customs  
National Insurance Contributions Office  
Employer Teams 1 and 2  
Refunds Group Contributor Group  
Room BP1001  
Benton Park View  
Newcastle Upon Tyne  
NE98 1ZZ.

## Keeping records

You must keep records of:

- all dates of employee sickness lasting for four or more days in a row, including for employees who are under 16 years old
- all payments of SSP you make during each PIW
- form *SSP2 Record Sheet*, is available on the Employer CD-ROM or from the Employer Orderline **08457 646 646** to help you keep a record of your payments

so that HMRC can check that your employees are receiving their proper SSP entitlement.

### How long to keep records

Keep all documents and records for three tax years (6 April to 5 April) following the end of the tax year to which they relate.

### Employers who choose to opt out

Employers who have chosen to opt out of fully operating the SSP scheme must be able to show records of:

- all dates of employee sickness lasting four or more days in a row, **and**
- all payments of earnings or occupational sick pay (OSP) you make during each PIW, for example your normal pay or OSP records

so that HMRC can check that your employees are receiving their proper SSP entitlement or the equivalent in earnings.

### Form P11 (or substitute)

For each week or month that you pay SSP to your employee and also make a recovery, complete column 1f on form P11 *Deductions Working Sheet* or computerised equivalent, and include the SSP in the gross pay in column 2.

### Form P12 (Simplified Deduction Scheme)

If you operate a Simplified Deduction Scheme and are recovering some, or all, of the SSP you have paid, record the whole of the amount of SSP you pay each tax month on your employees' forms *P12*. At the end of the tax year send the completed *P12* and *P37* (which shows the number of Deduction Working Sheets enclosed, and is signed and dated by you) to the HMRC office that deals with your PAYE.

### Form P14 (or substitute)

At the end of the tax year you need only record on form *P14* all SSP paid to each employee for all tax months where you recovered some, or all, of that SSP.

If it is easier for you to record all SSP paid in all tax months, instead of just in the tax months where you made a recovery, you can choose to do that.

### Form P35 (Employer's Annual Return)

Enter the total amount of SSP you have recovered during the tax year in the 'SSP recovered' box. If you have received any payment from HMRC enter the amount in the 'Funding received from HMRC' box. You need only record the amount of SSP recovered and any NICs compensation on form *P35*.

For more information go to [www.hmrc.gov.uk/payrollsoftware](http://www.hmrc.gov.uk/payrollsoftware)

# Tables for linking Periods of Incapacity for Work for Statutory Sick Pay

## How to use these tables

For example, your employee has a PIW beginning 16 June 2008. To find out if this PIW links with a previous one, go to the June column and find 16 in the column 'First day of PIW'. Now move across to the next column 'Previous PIW links if on or after' to find the date in line with 16 June. This date is 19 April 2008. If your employee had an earlier PIW and the last day of that PIW was on or after the 19 April 2008 the PIWs link.

You can now use the CD-ROM SSP calculator to help you work out SSP payments, or for the Internet calculator go to [www.hmrc.gov.uk/calcs/ssp.htm](http://www.hmrc.gov.uk/calcs/ssp.htm)

April 2008	
First day of PIW	Previous PIW links if on or after
6	09/02/08
7	10/02/08
8	11/02/08
9	12/02/08
10	13/02/08
11	14/02/08
12	15/02/08
13	16/02/08
14	17/02/08
15	18/02/08
16	19/02/08
17	20/02/08
18	21/02/08
19	22/02/08
20	23/04/08
21	24/02/08
22	25/02/08
23	26/02/08
24	27/02/08
25	28/02/08
26	29/02/08
27	01/03/08
28	02/03/08
29	03/03/08
30	04/03/08

May 2008	
First day of PIW	Previous PIW links if on or after
1	05/03/08
2	06/03/08
3	07/03/08
4	08/03/08
5	09/03/08
6	10/03/08
7	11/03/08
8	12/03/08
9	13/03/08
10	14/03/08
11	15/03/08
12	16/03/08
13	17/03/08
14	18/03/08
15	19/03/08
16	20/03/08
17	21/03/08
18	22/03/08
19	23/03/08
20	24/03/08
21	25/03/08
22	26/03/08
23	27/03/08
24	28/03/08
25	29/03/08
26	30/03/08
27	31/03/08
28	01/04/08
29	02/04/08
30	03/04/08
31	04/04/08

June 2008	
First day of PIW	Previous PIW links if on or after
1	05/04/08
2	06/04/08
3	07/04/08
4	08/04/08
5	09/04/08
6	10/04/08
7	11/04/08
8	12/04/08
9	13/04/08
10	14/04/08
11	15/04/08
12	16/04/08
13	17/04/08
14	18/04/08
15	19/04/08
16	20/04/08
17	21/04/08
18	22/04/08
19	23/04/08
20	24/04/08
21	25/04/08
22	26/04/08
23	27/04/08
24	28/04/08
25	29/04/08
26	30/04/08
27	01/05/08
28	02/05/08
29	03/05/08
30	04/05/08

July 2008	
First day of PIW	Previous PIW links if on or after
1	05/05/08
2	06/05/08
3	07/05/08
4	08/05/08
5	09/05/08
6	10/05/08
7	11/05/08
8	12/05/08
9	13/05/08
10	14/05/08
11	15/05/08
12	16/05/08
13	17/05/08
14	18/05/08
15	19/05/08
16	20/05/08
17	21/05/08
18	22/05/08
19	23/05/08
20	24/05/08
21	25/05/08
22	26/05/08
23	27/05/08
24	28/05/08
25	29/05/08
26	30/05/08
27	31/05/08
28	01/06/08
29	02/06/08
30	03/06/08
31	04/06/08

August 2008	
First day of PIW	Previous PIW links if on or after
1	05/06/08
2	06/06/08
3	07/06/08
4	08/06/08
5	09/06/08
6	10/06/08
7	11/06/08
8	12/06/08
9	13/06/08
10	14/06/08
11	15/06/08
12	16/06/08
13	17/06/08
14	18/06/08
15	19/06/08
16	20/06/08
17	21/06/08
18	22/06/08
19	23/06/08
20	24/06/08
21	25/06/08
22	26/06/08
23	27/06/08
24	28/06/08
25	29/06/08
26	30/06/08
27	01/07/08
28	02/07/08
29	03/07/08
30	04/07/08
31	05/07/08

September 2008	
First day of PIW	Previous PIW links if on or after
1	06/07/08
2	07/07/08
3	08/07/08
4	09/07/08
5	10/07/08
6	11/07/08
7	12/07/08
8	13/07/08
9	14/07/08
10	15/07/08
11	16/07/08
12	17/07/08
13	18/07/08
14	19/07/08
15	20/07/08
16	21/07/08
17	22/07/08
18	23/07/08
19	24/07/08
20	25/07/08
21	26/07/08
22	27/07/08
23	28/07/08
24	29/07/08
25	30/07/08
26	31/07/08
27	01/08/08
28	02/08/08
29	03/08/08
30	04/08/08

<b>October 2008</b>	
<b>First day of PIW</b>	<b>Previous PIW links if on or after</b>
1	05/08/08
2	06/08/08
3	07/08/08
4	08/08/08
5	09/08/08
6	10/08/08
7	11/08/08
8	12/08/08
9	13/08/08
10	14/08/08
11	15/08/08
12	16/08/08
13	17/08/08
14	18/08/08
15	19/08/08
16	20/08/08
17	21/08/08
18	22/08/08
19	23/08/08
20	24/08/08
21	25/08/08
22	26/08/08
23	27/08/08
24	28/08/08
25	29/08/08
26	30/08/08
27	31/08/08
28	01/09/08
29	02/09/08
30	03/09/08
31	04/09/08

<b>November 2008</b>	
<b>First day of PIW</b>	<b>Previous PIW links if on or after</b>
1	05/09/08
2	06/09/08
3	07/09/08
4	08/09/08
5	09/09/08
6	10/09/08
7	11/09/08
8	12/09/08
9	13/09/08
10	14/09/08
11	15/09/08
12	16/09/08
13	17/09/08
14	18/09/08
15	19/09/08
16	20/09/08
17	21/09/08
18	22/09/08
19	23/09/08
20	24/09/08
21	25/09/08
22	26/09/08
23	27/09/08
24	28/09/08
25	29/09/08
26	30/09/08
27	01/10/08
28	02/10/08
29	03/10/08
30	04/10/08

<b>December 2008</b>	
<b>First day of PIW</b>	<b>Previous PIW links if on or after</b>
1	05/10/08
2	06/10/08
3	07/10/08
4	08/10/08
5	09/10/08
6	10/10/08
7	11/10/08
8	12/10/08
9	13/10/08
10	14/10/08
11	15/10/08
12	16/10/08
13	17/10/08
14	18/10/08
15	19/10/08
16	20/10/08
17	21/10/08
18	22/10/08
19	23/10/08
20	24/10/08
21	25/10/08
22	26/10/08
23	27/10/08
24	28/10/08
25	29/10/08
26	30/10/08
27	31/10/08
28	01/11/08
29	02/11/08
30	03/11/08
31	04/11/08

### January 2009

First day of PIW	Previous PIW links if on or after
1	05/11/08
2	06/11/08
3	07/11/08
4	08/11/08
5	09/11/08
6	10/11/08
7	11/11/08
8	12/11/08
9	13/11/08
10	14/11/08
11	15/11/08
12	16/11/08
13	17/11/08
14	18/11/08
15	19/11/08
16	20/11/08
17	21/11/08
18	22/11/08
19	23/11/08
20	24/11/08
21	25/11/08
22	26/11/08
23	27/11/08
24	28/11/08
25	29/11/08
26	30/11/08
27	01/12/08
28	02/12/08
29	03/12/08
30	04/12/08
31	05/12/08

### February 2009

First day of PIW	Previous PIW links if on or after
1	06/12/08
2	07/12/08
3	08/12/08
4	09/12/08
5	10/12/08
6	11/12/08
7	12/12/08
8	13/12/08
9	14/12/08
10	15/12/08
11	16/12/08
12	17/12/08
13	18/12/08
14	19/12/08
15	20/12/08
16	21/12/08
17	22/12/08
18	23/12/08
19	24/12/08
20	25/12/08
21	26/12/08
22	27/12/08
23	28/12/08
24	29/12/08
25	30/12/08
26	31/12/08
27	01/01/09
28	02/01/09

### March/April 2009

First day of PIW	Previous PIW links if on or after
1	03/01/09
2	04/01/09
3	05/01/09
4	06/01/09
5	07/01/09
6	08/01/09
7	09/01/09
8	10/01/09
9	11/01/09
10	12/01/09
11	13/01/09
12	14/01/09
13	15/01/09
14	16/01/09
15	17/01/09
16	18/01/09
17	19/01/09
18	20/01/09
19	21/01/09
20	22/01/09
21	23/01/09
22	24/01/09
23	25/01/09
24	26/01/09
25	27/01/09
26	28/01/09
27	29/01/09
28	30/01/09
29	31/01/09
30	01/02/09
31	02/02/09
1	03/02/09
2	04/02/09
3	05/02/09
4	06/02/09
5	07/02/09









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