

# Statutory Sick Pay – A Summary Guide

**Please note that this is a summary guide and is not intended to be relied upon as a substitute for reading and applying the UK legislative requirements relating to SSP.**

Employees are entitled to £87.55 (based on 2014/15 figures) per week Statutory Sick Pay (SSP) subject to the criteria outlined below. It is payable for a period of up to 28 weeks.

## SSP is paid:

- For the days an employee normally works - called 'qualifying days'
- In the same way as wages - e.g. on the normal payday, subject to tax and National insurance

## In order to qualify for SSP employee must:

- Be off work for 4 or more consecutive days (including non-working days)
- Have an employment contract
- Have done some work under their contract
- Have been sick for 4 or more days in a row (including non-working days) - known as a 'period of incapacity for work'
- Earn at least £111 a week (based on 14/15 figures)
- Give you the correct notice
- Give you proof of their illness - only after 7 days off

## **Waiting Days**

The first three qualifying days of a period of incapacity for work (or series of linked PIWs) are called waiting days. SSP is never payable for the waiting days.

## **Exception**

SSP is not usually paid for the first 3 qualifying days unless the employee has been off sick and getting SSP within the last 8 weeks.

## **Linking**

If the period between the last day of one PIW and the first day of the next PIW (exclusive) is 56 days or less, the two PIWs are referred to as being 'linked'. They are effectively treated as one PIW.

## **Period of Entitlement**

A period of entitlement to SSP commences when a fresh PIW starts, and ends when:

- The employee returns to work;
- Full entitlement to SSP (currently 28 weeks) is exhausted; or
- The employee otherwise becomes ineligible

## **Holiday Accrual during sickness period**

Statutory Annual Leave is accrued while the employee is off work (no matter how long they're off) and can be taken during sick leave.

**Employer must send an employee form SSP1:**

- within 7 days of them going off sick, if they don't qualify for SSP
- within 7 days of their SSP ending, if it ends unexpectedly while they're still sick
- on or before the beginning of the 23rd week, if their SSP is expected to end before their sickness does

**SSP1 form must be issued to the employee in the following circumstances:**

- Employee can claim a social security benefit again that they claimed before because of an illness or disability
- Employee contract of employment is for a fixed period and has ended
- Employee contract of employment has been brought to an end
- Employee will soon have been getting SSP for 28 weeks or they have had SSP for 28 weeks
- Employee's average earnings before their illness or disability were not high enough
- Employee is expecting a baby soon or they have just had a baby
- Employee has been sick on and off for more than 3 years
- Employee was away from work because of a trade dispute which started before the first day they were sick
- Employee was in legal custody or they were serving a term of imprisonment when they became sick Or they are now in legal custody or have been sentenced to a term of imprisonment
- Employee was working outside the UK on the day you first became sick and they were not liable to pay employer's Class 1 NI contributions on your earnings on that day
- Employee has not started working yet

**Withholding SSP**

Employers may withhold SSP if the employee gives late notification of incapacity. This is not an obligatory procedure and discretion should be used. If no good cause for the late notification is given then the employer may withhold one day's SSP for each day the notification is late.

If you decide to withhold payment you should treat the date of the late notification as the first Qualifying Day for SSP.

Withholding SSP should only be done for the best and most defensible of reasons. The employee has a right of appeal against the employer's decision to withhold (or refusal to pay) SSP.

If you require further assistance with payroll, HR or Health & Safety matters please contact Peopletime Ltd on 08451271360 or for fuller details see - [www.peopletime.co.uk](http://www.peopletime.co.uk)