

Factsheet 8: Employer Information #3

As an employer, there may be occasions when you have to pay statutory sick pay (SSP) to your employees if they are unable to work due to illness.

Employees may be entitled to SSP if they meet these qualifying conditions:

- Must earn at least the lower earning limit for National Insurance Contributions
- Have been incapable of working due to illness, for at least 4 consecutive days, including weekends and public holidays. (The first 3 days of illness are considered 'waiting days'.)
- SSP is paid for days that are 'qualifying days'. These are normally those days required to work under contract.
- The maximum liability to pay SSP is 28 weeks in one spell of sickness or 'linked periods of illness'.

Employer's responsibilities:

- For the first 7 days of illness, your employee can provide a self certificate. After that period, you can request an official doctor's sicknote.
- If you decide that your employee is not entitled to SSP, or fails to meet the qualifying conditions, then after 4 days you are obliged to complete the form SSP1 and give this to your employee.
- SSP weekly payments are set by the government and should be paid at the same time and in the same way as wages for that period.
- SSP is a PAYE tax and NIC deductible benefit, although if this is the only payment received during a period of sickness then no NIC will be due.

If situations occur when SSP may be payable, and you require

further advice, help or information, then contact the Rowan Independent Living Adviser in your area, or the Employers Helpline (Tel. 0845 143143) can assist you.

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