



Human Resources and Employment Law

Fact Sheet - Statutory Sick Pay - SSP

Employers' liability to pay SSP

Employers are liable to pay Statutory Sick Pay (SSP) to qualifying employees for a maximum of 28 weeks at the SSP rate in force

Employers can only reclaim SSP when the payments per month exceed 13% of the NIC liability for that month.

Qualifying for SSP

To qualify for SSP employees must be liable to pay Class 1 NICs. Married women who have opted for the lower rate and part time workers also qualify

Period of incapacity to work

The 'period of incapacity to work' (PIW) means the employee must be incapable of working for at least 4 calendar days in a row. This is the minimum amount of sickness absence which counts for SSP

PIWs are linked if separated by 8 weeks or less

Qualifying days are the only days for which SSP is payable. These are generally Monday to Friday. SSP is not payable for the first 3 qualifying days.

Administration of SSP

The employee must advise the employer of his/her absence in the manner specified in the Terms and Conditions of Employment (for example, verbally or in writing)

The employer is entitled to reasonable evidence of the reason for absence, for example a self-certification form for the first 4-7 days of absence and doctor's note thereafter.

Where the amount of SSP in any month exceeds 13% of the employers' NI contributions for that month, it may be possible to recover the difference from the DSS.

For further information, please email hr@eacotts.com or refer to the Website Contact Us page.

The above is written in general terms only. It would be unsafe to assume that this general advice can be applied to particular situations in your organisation. We cannot accept responsibility for loss occasioned as a result of action taken, or refrained from, in consequence of the contents. Eacotts and its Human Resources Service will be pleased to offer specific advice on request.

