

1992 No. 139

STATUTORY SICK PAY

**The Statutory Sick Pay (Small Employers' Relief)
(Amendment) Regulations (Northern Ireland) 1992**

Made 18th March 1992

Coming into operation 6th April 1992

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 11(1B), (1D) and (1E) of the Social Security (Northern Ireland) Order 1982(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Statutory Sick Pay (Small Employers' Relief) (Amendment) Regulations (Northern Ireland) 1992 and shall come into operation on 6th April 1992.

(2) In these regulations "the principal regulations" means the Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991(b).

Amendment of the principal regulations

2.—(1) The principal regulations shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 2(1) (employer's contributions payments) for "£15,000" there shall be substituted "£16,000".

(3) After regulation 3 (number of weeks) there shall be added the following regulation—

"Change in the appropriate rate where there are different weekly rates in the same period of incapacity for work

4.—(1) In any case where an employee's entitlement to statutory sick pay is calculated by reference to two different weekly rates in the same period of incapacity for work, the entitlement threshold is to be calculated as set out in Article 11(1B)(b) of the Order, but—

(a) as if R represents the appropriate weekly rate set out in Article 9(1) of the Order (c) at the time the calculation falls to be made; and

(a) S.I. 1982/1084 (N.I. 16); Article 11(1B), (1D) and (1E) was inserted by Article 4(1) of the Statutory Sick Pay (Northern Ireland) Order 1991 (S.I. 1991/765 (N.I. 9))

(b) S.R. 1991 No. 137

(c) Article 9(1) was substituted by Article 2 of S.R. 1991 No. 87 and amended by Article 2 of S.R. 1992 No. 27

(b) from the amount which results from the calculation $W \times R$ there is deducted a sum, calculated in accordance with paragraph (2).

(2) The sum referred to in paragraph (1)(b) is a sum equal to the difference between the appropriate weekly rate at the time the calculation falls to be made and the appropriate weekly rate which applied at the beginning of the period of incapacity for work multiplied by—

$$\frac{A}{Y}$$

where—

A is the number of days of incapacity for work for which the employer was liable to pay statutory sick pay at the lower of the two rates applying during the period of incapacity for work; and

Y is the number of qualifying days in the employee's week.

(3) In any case where an employee's entitlement to statutory sick pay is calculated by reference to three different weekly rates in the same period of incapacity for work, the entitlement threshold shall be calculated in accordance with paragraph (1) but as if the sum referred to in paragraph (1)(b) were the aggregate of—

(a) a sum calculated in accordance with paragraph (2); and

(b) a sum equal to the difference between the appropriate weekly rate at the time the calculation falls to be made and the appropriate weekly rate which applied second during the period of incapacity for work multiplied by—

$$\frac{B}{Y}$$

where—

B is the number of days of incapacity for work for which the employer was liable to pay statutory sick pay at the second of the three rates applying during the period of incapacity for work, and

Y is the number of qualifying days in the employee's week.

(4) In any case where an employee's entitlement to statutory sick pay is calculated by reference to four different weekly rates in the same period of incapacity for work, the entitlement threshold shall be calculated in accordance with paragraph (1) but as if the sum referred to in paragraph (1)(b) were the aggregate of—

(a) a sum calculated in accordance with paragraph (2);

(b) a sum calculated in accordance with paragraph (3); and

(c) a sum equal to the difference between the appropriate weekly rate at the time the calculation falls to be made and the appropriate weekly rate which applied third during the period of incapacity for work multiplied by—

$$\frac{C}{Y}$$

where—

- C is the number of days of incapacity for work for which the employer was liable to pay statutory sick pay at the third of the four rates applying during the period of incapacity for work, and
Y is the number of qualifying days in the employee's week."

Sealed with the Official Seal of the Department of Health and Social Services on 18th March 1992.

(L.S.)

A. N. Burns

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations, which come into operation on 6th April 1992, amend the Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991.

Regulation 2(1) amends the meaning of "small employer" so as to provide that an employer is a small employer where the total amount of his contributions payments in the qualifying tax year did not exceed £16,000, rather than £15,000 as previously.

Regulation 2(2) makes provision for calculating the entitlement threshold (above which a small employer qualifies for small employers' relief in respect of the statutory sick pay which he pays to an employee) in any case where an employee's entitlement to statutory sick pay is calculated by reference to different weekly rates in the same period of incapacity for work.