



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART XI

STATUTORY SICK PAY

Rate of payment, etc.

153 Rate of payment.

- (1) Statutory sick pay shall be payable by an employer at the weekly rate of [^{F1}£95·85].
- (2) The Department may by order—
 - [^{F2}(a) amend subsection (1) above so as to substitute different provision as to the weekly rate or rates of statutory sick pay; and]
 - (b) make such consequential amendments as appear to the Department to be required of any provision contained in this Part of this Act.
- (3) The amount of statutory sick pay payable by any one employer in respect of any day shall be the weekly rate applicable on that day divided by the number of days which are, in the week (beginning with Sunday) in which that day falls, qualifying days as between that employer and the employee concerned.

Textual Amendments

- F1** Sum in s. 153(1) substituted (6.4.2020) by [The Social Security Benefits Up-rating Order \(Northern Ireland\) 2020 \(S.R. 2020/40\)](#), arts. 1(1)(c), [9](#)
- F2** S. 153(2)(a) substituted (6.4.1995) by [S.I. 1994/1898 \(N.I. 12\)](#), [art. 10\(3\)](#); S.R. 1994/450, art. 2, [Sch. Pt. III](#)

Status: Point in time view as at 06/04/2020.

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross
Heading: Rate of payment, etc. is up to date with all changes known to be in force on or before 16
July 2024. There are changes that may be brought into force at a future date. Changes that have been
made appear in the content and are referenced with annotations. (See end of Document for details)*

^{F3}**154**

Textual Amendments
F3 [S. 154](#) repealed (6.4.1995) (subject to savings made by regulations under s. 155A(4) of this Act) by [S.R. 1995/69, art. 5](#)

^{F4}**155**

Textual Amendments
F4 [S. 155](#) repealed (6.4.1995 subject to savings made by regulation under s. 155A(4) of this Act) by [S.R. 1995/69, art. 5\(a\)](#)

^{F5}**155A Power to provide for recovery by employers of sums paid by way of statutory sick pay.**

- (1) [^{F6}The Secretary of State]] may by order provide for the recovery by employers, in accordance with the order, of the amount (if any) by which their payments of, or liability incurred for, statutory sick pay in any period exceeds the specified percentage of the amount of their liability for contributions payments in respect of the corresponding period.
- (2) An order under subsection (1) above may include provision—
 - (a) as to the periods by reference to which the calculation referred to above is to be made,
 - (b) for amounts which would otherwise be recoverable but which do not exceed the specified minimum for recovery not to be recoverable,
 - (c) for the rounding up or down of any fraction of a pound which would otherwise result from a calculation made in accordance with the order, and
 - (d) for any deduction from contributions payments made in accordance with the order to be disregarded for such purposes as may be specified,
 and may repeal sections 154 and 155 above and make any amendments of other statutory provisions which are consequential on the repeal of those sections.
- (3) In this section—
 - “contributions payments” means payments which a person is required by or under any statutory provision to make in discharge of any liability of his as an employer in respect of primary or secondary Class 1 contributions; and
 - “specified” means specified in or determined in accordance with an order under subsection (1).
- (4) [^{F6}The Secretary of State] may by regulations make such transitional and consequential provision, and such savings, as it considers necessary or expedient for or in connection with the coming into operation of any order under subsection (1) above.

Textual Amendments
F5 [S. 155A](#) inserted (22.3.1994) by [S.I. 1994/766 \(N.I. 5\), arts. 1\(2\), 5\(1\)](#)

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F6 Words in s. 155A(1)(4) substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 11** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

[^{F7} 155B Funding of employers' statutory sick pay liabilities in relation to coronavirus

- (1) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision for the payment by employers of statutory sick pay in respect of incapacity for work related to coronavirus to be funded by Her Majesty's Revenue and Customs to such extent and in such manner as may be prescribed.
- (2) Regulations under subsection (1) may—
 - (a) make provision for a person who has made a payment of statutory sick pay in respect of an employee whose incapacity for work is related to coronavirus to be entitled, except in prescribed circumstances, to recover some or all of that payment;
 - (b) include provision for a person who has made a payment of statutory sick pay in respect of an employee whose incapacity for work is related to coronavirus to be entitled, except in prescribed circumstances, to recover an additional amount, determined in such manner as may be prescribed.
- (3) Regulations under subsection (1) may make provision about when an employee's incapacity for work is related to coronavirus.
- (4) Regulations under subsection (1) may, in particular, make provision—
 - (a) for funding in advance as well as in arrear;
 - (b) for funding, or the recovery of amounts due under provision made by virtue of subsection (2)(b), by means of deductions from such amounts for which employers are accountable to Her Majesty's Revenue and Customs as may be prescribed, or otherwise;
 - (c) for the recovery by Her Majesty's Revenue and Customs of any sums overpaid to employers under the regulations.
- (5) Where in accordance with any provision of regulations under subsection (1) an amount has been deducted from an employer's contributions payments, the amount so deducted is (except in such cases as may be prescribed) to be treated for the purposes of any provision made by or under any statutory provision in relation to primary or secondary Class 1 contributions—
 - (a) as having been paid (on such date as may be determined in accordance with the regulations), and
 - (b) as having been received by Her Majesty's Revenue and Customs, towards discharging the employer's liability in respect of such contributions.
- (6) Regulations under subsection (1) may make provision—
 - (a) about the procedure for an employer to make a claim under those regulations;
 - (b) about the determination of claims by Her Majesty's Revenue and Customs;
 - (c) requiring an employer to keep records in relation to payments of statutory sick pay in respect of incapacity for work related to coronavirus.
- (7) Regulations under subsection (1) may have retrospective effect in relation to a day of incapacity for work that falls on or after 13 March 2020.
- (8) In this section—

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“contributions payments”, in relation to an employer, means any payments which the employer is required, by or under any statutory provision, to make in discharge of any liability in respect of primary or secondary Class 1 contributions;

“coronavirus” means severe acute respiratory syndrome coronavirus 2;

“prescribed” means specified in or determined in accordance with regulations made under subsection (1).

(9) Regulations under subsection (1) must be made with the concurrence of the Secretary of State.]

Textual Amendments

F7 S. 155B inserted (temp.) (25.3.2020) by virtue of [Coronavirus Act 2020 \(c. 7\)](#), **ss. 42(1)**, 87(1) (with [ss. 88-90](#))

Status:

Point in time view as at 06/04/2020.

Changes to legislation:

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