



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART XI

STATUTORY SICK PAY

Rate of payment, etc.

154 Recovery by employers of amounts paid by way of statutory sick pay

- (1) Regulations shall make provision—
- (a) entitling, except in prescribed circumstances, any employer who has made one or more payments of statutory sick pay in a prescribed period to recover an amount equal to the sum of—
 - (i) the aggregate of such of those payments as qualify for small employers' relief; and
 - (ii) an amount equal to 80 per cent. of the aggregate of such of those payments as do not so qualify,by making one or more deductions from his contributions payments; and
 - (b) for the payment, in prescribed circumstances, by or on behalf of the Department of sums to employers who are unable so to recover the whole, or any part, of the amounts which they are entitled to recover by virtue of paragraph (a) above.
- (2) For the purposes of this section, a payment of statutory sick pay which an employer is liable to make to an employee for any day which forms part of a period of incapacity for work qualifies for small employers' relief if—
- (a) on that day the employer is a small employer who has been liable to pay statutory sick pay in respect of that employee for earlier days forming part of that period of incapacity for work; and

Status: This is the original version (as it was originally enacted).

- (b) the aggregate amount of those payments exceeds the entitlement threshold, that is to say, an amount equal to $W \times R$, where—
- W is a prescribed number of weeks; and
 - R is the appropriate weekly rate set out in section 153 above;
- and regulations may make provision for calculating the entitlement threshold in any case where the employee's entitlement to statutory sick pay is calculated by reference to different weekly rates in the same period of incapacity for work.
- (3) For the purposes of this section, “small employer” shall have the meaning assigned to it by regulations, and, without prejudice to the generality of the foregoing, any such regulations—
- (a) may define that expression by reference to the amount of an employer's contributions payments for any prescribed period; and
 - (b) if they do so, may in that connection make provision for the amount of those payments for that prescribed period—
 - (i) to be determined without regard to any deductions that may be made from them under this section or under any other statutory provision; and
 - (ii) in prescribed circumstances, to be adjusted, estimated or otherwise attributed to him by reference to their amount in any other prescribed period.
- (4) In this section “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.
- (5) Regulations under this section may, in particular,—
- (a) provide for any deduction made in accordance with the regulations to be disregarded for prescribed purposes; and
 - (b) provide for the rounding up or down of any fraction of a penny which would otherwise result from calculating the amount which an employer is entitled to recover for any period by virtue of subsection (1)(a) above.
- (6) Where, in accordance with any provision of regulations made under this section, an amount has been deducted from an employer's contributions payments, the amount so deducted shall (except in such cases as may be prescribed) be treated for the purposes of any provision made by or under any statutory provision in relation to primary or secondary Class 1 contributions as having been—
- (a) paid (on such date as may be determined in accordance with the regulations); and
 - (b) received by the Department,
- towards discharging the liability mentioned in subsection (4) above.
- (7) Any day of incapacity for work falling before 6th April 1991 shall be left out of account for the purposes of subsection (2) above.