
STATUTORY INSTRUMENTS

1982 No. 894

The Statutory Sick Pay (General) Regulations 1982

Records to be maintained by employers

13. Every employer shall maintain for 3 years after the end of each tax year a record, in relation to each employee of his, of—

- (a) any day in that tax year which was one of 4 or more consecutive days on which, according to information supplied by or on behalf of the employee, the employee was incapable by reason of some specific disease or bodily or mental disablement of doing work which he could reasonably be expected to do under any contract of service between him and the employer, whether or not he would normally have been expected to work on that day;
- (b) any day recorded under paragraph (a) for which the employer did not pay statutory sick pay to the employee;
- (c) the reason why he did not; and
- (d) the days which were qualifying days as between that employer and that employee in each period of entitlement which fell wholly or partly in that tax year.