
STATUTORY INSTRUMENTS

1982 No. 894

The Statutory Sick Pay (General) Regulations 1982

Treatment of one or more employers as one

20.—(1) In a case where the earnings paid to an employee in respect of 2 or more employments are aggregated and treated as a single payment of earnings under regulation 12(1) of the Social Security (Contributions) Regulations 1979(1), the employers of the employee in respect of those employments shall be treated as one for all purposes of Part I.

(2) Where 2 or more employers are treated as one under the provisions of paragraph (1), liability for the statutory sick pay payable by them to the employee shall be apportioned between them in such proportions as they may agree or, in default of agreement, in the proportions which the employee's earnings from each employment bear to the amount of the aggregated earnings.

(3) [^{F1}Subject to paragraphs (4) and (5)] where a contract of service ("the current contract") was preceded by a contract of service entered into between the same employer and employee ("the previous contract"), and the interval between the date on which the previous contract ceased to have effect and that on which the current contract came into force was not more than 8 weeks, then for the purposes of establishing the employee's maximum entitlement within the meaning of section 5 (limitation on entitlement to statutory sick pay in any one period of entitlement or tax year), the provisions of Part I shall not have effect as if the employer were a different employer in relation to each of those contracts of service.

(4) [^{F2}Where a contract of service ("the current contract"), was preceded by two or more contracts of service entered into between the same employer and employee ("the previous contracts") and the previous contracts-

- (a) existed concurrently for at least part of their length, and
- (b) the intervals between the dates on which each of the previous contracts ceased to have effect and that on which the current contract came into force was not more than 8 weeks,

then for the purposes of establishing the employee's maximum entitlement within the meaning of section 5 the provisions of Part I shall not have effect as if the employer were a different employer in relation to the current contract and whichever of the previous contracts was the contract by virtue of which the employer had become liable to pay the greatest proportion of statutory sick pay in respect of any tax year or period of entitlement.]

(5) [^{F3}If, in any case to which paragraph (4) applies, the same proportion of the employer's liability for statutory sick pay becomes due under each of the previous contracts, then for the purpose of establishing the employee's maximum entitlement within the meaning of section 5, the provisions of Part I shall have effect in relation to only one of the previous contracts.]

Textual Amendments

- F1** Words in reg. 20(3) inserted (6.4.1983) by [The Statutory Sick Pay \(Compensation of Employers\) and Miscellaneous Provisions Regulations 1983 \(S.I. 1983/376\)](#), regs. 1, **5(4)(a)**

(1) to which there are amendments not relevant to these regulations.

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- F2** Reg. 20(4) inserted (6.4.1983) by The Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations 1983 (S.I. 1983/376), regs. 1, **5(4)(b)**
- F3** Reg. 20(5) inserted (6.4.1983) by The Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations 1983 (S.I. 1983/376), regs. 1, **5(4)(b)**

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