
STATUTORY INSTRUMENTS

1982 No. 894

The Statutory Sick Pay (General) Regulations 1982

Calculation of entitlement limit

6.—(1) Where an employee's entitlement to statutory sick pay is calculated by reference to different weekly rates in the same period of entitlement or tax year, the entitlement limit shall be calculated in the manner described in paragraphs (2) and (3), or, as the case may be, (4) and (5); and where a number referred to in paragraph (2)(b) or (d) or (4)(a)(ii) or (d)(ii) is not a whole number, it shall be calculated to the nearest hundredth, 5 thousandths being reckoned as one hundredth.

(2) For the purpose of determining whether an employee has reached his maximum entitlement to statutory sick pay in respect of a period of entitlement, there shall be calculated—

- (a) the amount of statutory sick pay to which the employee became entitled during the part of the period of entitlement before the change in the weekly rate;
- (b) the number by which the weekly rate (before the change) must be multiplied in order to produce the amount mentioned in sub-paragraph (a);
- (c) the amount of statutory sick pay to which the employee has so far become entitled during the part of the period of entitlement after the change in the weekly rate; and
- (d) the number by which the weekly rate (after the change) must be multiplied in order to produce the amount mentioned in sub-paragraph (c);
- (e) the sum of the amounts mentioned in sub-paragraphs (a) and (c); and
- (f) the sum of the numbers mentioned in sub-paragraphs (b) and (d).

(3) When the sum mentioned in paragraph (2)(f) reaches 8, the sum mentioned in paragraph (2)(e) reaches the entitlement limit.

(4) For the purpose of determining whether an employee has reached his maximum entitlement to statutory sick pay in respect of a tax year, there shall be calculated—

- (a) in respect of each period of entitlement (or part of such a period) in that tax year except the one which is current when the calculation is being made—
 - (i) the amount of statutory sick pay to which the employee became entitled, and
 - (ii) the number by which the weekly rate applicable to that period must be multiplied in order to produce the amount mentioned in head (i);
- (b) the sum of the amounts mentioned in sub-paragraph (a)(i) calculated in respect of all the periods of entitlement in question;
- (c) the sum of the numbers mentioned in sub-paragraph (a)(ii) calculated in respect of all the periods of entitlement in question;
- (d) in respect of the period of entitlement which is current when the calculation is being made—
 - (i) the amount of statutory sick pay to which the employee has so far become entitled, and
 - (ii) the number by which the weekly rate applicable to that period must be multiplied in order to produce the amount mentioned in head (i);

- (e) the sum of the sum mentioned in sub-paragraph (b) and the amount mentioned in sub-paragraph (d)(i);
 - (f) the sum of the sum mentioned in sub-paragraph (c) and the number mentioned in sub-paragraph (d)(ii).
- (5) When the sum first mentioned in paragraph (4)(f) reaches 8, the sum first mentioned in paragraph (4)(e) reaches the entitlement limit.