

STATUTORY INSTRUMENTS

1994 No. 1882

The Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994

Meaning of “small employer”

2.—(1) Subject to the following provisions of this regulation, a small employer is an employer whose contributions payments for the qualifying tax year do not exceed [^{F1}£45,000].

(2) For the purposes of this regulation, the amount of an employer’s contributions payments shall be determined without regard to any deductions that may be made from them under any enactment or instrument.

(3) Where in the qualifying tax year an employer has made contributions payments in one or more, but less than 12, of the income tax months, the amount of his contributions payments for that tax year shall be estimated by adding together all of those payments, dividing the total amount by the number of those months in which he has made those payments and multiplying the resulting figure by 12.

(4) Where in the qualifying tax year an employer has made no contributions payments, but does have such payments in one or more income tax months which fall both—

- (a) in the tax year in which the qualifying day falls, and
- (b) before the qualifying day or, where there is more than one such day in that tax year, before the first of those days,

then the amount of his contributions payments for the qualifying tax year shall be estimated in accordance with paragraph (3) but as if the amount of the contributions payments falling in those months had fallen instead in the corresponding tax months in the qualifying tax year.

Textual Amendments

- F1** Word in reg. 2(1) substituted (6.4.2004 with effect in accordance with reg. 1(2)) by [Statutory Maternity Pay \(Compensation of Employers\) Amendment Regulations 2004 \(S.I. 2004/698\)](#), regs. 1(2), 2

Changes to legislation:

The Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994, Section 2 is up to date with all changes known to be in force on or before 02 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 2(1) word substituted by [S.I. 2002/225 reg. 2\(2\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Act cert. functs. trans. by [1999 c. 2 s.1\(2\)Sch.2](#)