

Twenty-eight weeks SSP reached in a PIW

Each time your employee begins a new PIW that doesn't link, that is, it is separated from the previous PIW by a gap of more than 56 consecutive days, your maximum liability to pay SSP is 28 weeks at the appropriate weekly rate. If SSP is stopping because your employee:

- has been, or will be, paid 28 weeks SSP in the PIW, **and**
- is still sick

you must give them a form *SSP1*, or your own computerised version as soon as you know the 28 weeks will be reached so that they can claim IB without delay. If you know in advance that they will get 28 weeks SSP from you, you should send form *SSP1* out after you have paid for 23 weeks or as soon after that as you know.

Sick employee leaves

You stop paying when a sick employee leaves your employment and you must issue form *SSP1* **without delay**. You must also issue form *SSP1(L)* if the employee requests it.

Employee in legal custody

An employee who is in legal custody at any time on the first day of the PIW cannot get SSP for the whole of that PIW.

If they are taken into custody during a PIW your liability to pay them SSP stops and you should send them form *SSP1*. They cannot get SSP for the rest of that PIW.

Legal custody means detained, arrested or in prison. It does not include voluntarily helping the police with enquiries, serving a suspended sentence or being on bail.

Employee involved in a trade dispute with you

If your employee is off work because of a trade dispute on the first day of the PIW they cannot get SSP unless:

- they have no direct involvement in the dispute, **and**
- they did not take part in it at any time up to and including the first day of the PIW.

If they go sick again, for four or more days in a row, within 56 days of their return to work after the dispute, you will need to issue them form *SSP1* so they can claim IB.

If they are off sick when the trade dispute starts, they will continue to be entitled to SSP only if they take no active part in the dispute.

Employee dies

If the employee dies, SSP is due up to and including the day of death and stops from the day following their death.

Always keep a record of what you do.

Other circumstances when you stop paying are in the list of special cases (see aside).

You get a leaver's statement form SSP1(L)

If a new employee falls sick for four or more days in a row within eight weeks of first starting work for you, they may give you a leaver's statement, form *SSP1(L)* completed by their previous employer.

If the period between the first day of the PIW with you and the date at Date 2 on the form is 56 days or less, (that is eight weeks or less) you can reduce your maximum liability in that PIW by the number of weeks of SSP shown on the statement. Continue to pay SSP as you would any employee who has linking PIWs.

Working out maximum liability when QDs change in a PIW

If your employee's QDs changed after they first went sick in a series of linked PIWs you will need to work out when you reach your maximum liability to SSP.

Say your employee has 5 QDs, Monday to Friday for the first linked spells of sickness and you paid 5 weeks and 4 day's SSP. They then change to 3 QDs, Tuesday to Thursday and you pay 4 weeks and one day's SSP.

To work out how many weeks have been paid:

- take each PIW where the QDs are the same and work out how many days SSP you paid, **then**
- divide this by the number of QDs in the week.

$$1 \quad (5 \times 5) + 4 = 29 \div 5 = 5.8 \text{ weeks}$$

$$2 \quad (3 \times 4) + 1 = 13 \div 3 = 4.3 \text{ weeks}$$

$$\text{Total number of weeks paid} = 10.1$$

So your remaining liability in that PIW is 17.9 weeks SSP.

Special cases

For everything listed below use the Employer Helpbook, E14 (Supplement). If in doubt call the Employer Helpline on **0845 7 143 143**.

- Employee is pregnant
- Insolvent and defaulting employers
- Paying people unable to act for themselves
- Agency workers
- Paternity
- Adoption.