

What to do if your employee is sick

Includes:

Basic Guide to SSP
SSP Rates
SSP Tables

Use for days sick from
6 April 2002 to
5 April 2003 inclusive

Help

We can help you

By telephone

(Calls may be recorded for quality and training purposes.)

- New employers (*less than 3 years*) **0845 60 70 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- More experienced employers **0845 7 143 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- Deaf or hard of hearing employers *Textphone* **0845 602 1380**

For a list of helplines and opening hours, see your *Employer's Bulletin*.

In person

We have specially trained Business Support Teams covering all parts of the country to help you understand

- what records to keep
- what returns to make
- when to send us information.

The Business Support Teams can arrange a one-to-one visit at your business address to sort out your payroll needs. They also offer a range of workshops on specific subjects designed with busy employers in mind.

For more details, and to book a one-to-one visit or a workshop, contact your local Business Support Team by

- logging on to our website at www.inlandrevenue.gov.uk/bst/index.htm or
- calling the New Employer's Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

At your local Inland Revenue office

Your local Inland Revenue office can also help you. To contact them, look under 'Inland Revenue' in your phone book. Write the telephone number below for future use.

Please tell us your reference, which you can find on all correspondence from your Inland Revenue office.

If your enquiry is about one of your employees, please also tell us their National Insurance number.

By Internet

Log on to the employer's website at www.inlandrevenue.gov.uk and click on 'Employers'.

Further guidance

Employer's Help Books

We have a new range of Employer's Help Books.

Included in your *Employer's Pack* is

- *Finishing the tax year up to 5 April 2002, E10*
- *Starting the tax year from 6 April 2002, E11*
- *Day-to-day payroll, E13*
- *What to do if your employee is sick, E14*

Available on your Employer's CD-ROM, the Internet and from the Employer's Orderline is

- *What to do if your employee is pregnant, E15*

These Help Books are for guidance only. They are not comprehensive and have no legal force.

We also have a number of other booklets that give further guidance, for example

- *Employer's Further Guide to PAYE and NICs, CWG2(2002)*
- *Class 1A NICs on benefits in kind, CWG5(2002)*
- *Expenses and Benefits – a tax guide, 480(2002)*

You can also view these booklets, and other forms and guidance on

- the Internet – log on at www.inlandrevenue.gov.uk and click on 'Employers'
- the Employer's CD-ROM in your Employer's Pack.

Or you can get a copy from the Employer's Orderline. Check the *Order Form* in your *Employer's Pack* for a full list of what is available and how to order.

Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print.

For details, please ask at your local Inland Revenue office or Enquiry Centre.

Yr Iaith Gymraeg/Welsh language

Ffoniwch **0845 7 660 830** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Contents

	page
Part 1 Changes for the tax year ending 5 April 2003	3
Glossary	3
Common Statutory Sick Pay Forms	3
Part 2 Basic Guide to Calculating and Paying Statutory Sick Pay	4
Do I have to operate the Statutory Sick Pay Scheme?	4
Who can be paid Statutory Sick Pay?	4
Notifying you of sickness	4
What to do when an employee is sick	4
Linking Periods of Incapacity for Work	5
How much do I have to pay?	5
Statutory Sick Pay daily rates tables and how to use it	6
Recording payments of Statutory Sick Pay	7
What happens when Statutory Sick Pay ends?	7
Part 3 Recovering Statutory Sick Pay	8
Can I recover the Statutory Sick Pay paid to my employees?	8
How do I get the money back?	8
What to do at the end of the tax year	8
Part 4 Tables for linking Periods of Incapacity for Work for Statutory Sick Pay	9
Statutory Sick Pay record sheet, SSP2	

Statutory Sick Pay

This guide will help you work out

- whether you have to pay SSP to a sick employee
- how much you have to pay
- whether you can recover any SSP
- what records you need to keep

It also contains

- SSP daily rate tables and
- Tables to help you work out if periods of sickness link and are to be treated as one period.
- An example of SSP record sheet, SSP2

Further information is given in *Statutory Sick Pay Manual for employers, CA30*, available on the enclosed CD ROM, Inland Revenue website and from the Employer's Orderline.

Part 1 Changes for the tax year ending 5 April 2003

- From April 2002 we will be publishing Statutory Sick Pay (SSP) questions and answer guidance for employers on the Inland Revenue website.
- Copies of form SSP1 and SC2 are now available on the Employer's CD ROM enclosed with your Employer's Pack.
- The weekly rate of SSP from 6 April 2002 to 5 April 2003 is £63.25

At the time this leaflet was printed, changes in the rates for paying SSP, and for recovering SSP under the Percentage Threshold Scheme for the 2002-2003 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2002.

Glossary

Period of Incapacity for Work (PIW)

a period of sickness of 4 or more calendar days in a row. If there are less than 4 consecutive days in a row there is no PIW.

Linking

PIWs are linked if the gap between them is 8 weeks or less. The tables at the back of this Help Book will help you decide if PIWs are linked.

Qualifying Days (QDs)

are the only days that SSP can be paid for and are the only days that can be counted as waiting days. They are usually the days of the week your employee normally works. You can decide to have other days as QDs but this must be agreed with your employee. There must be at least one QD in each week running from Sunday to Saturday. Bank holidays do not alter the normal pattern of working days.

Waiting Days (WDs)

SSP is not payable for the first three QDs in a PIW. These are called waiting days. They are not always the first three days of sickness. If PIWs are linked there are no waiting days in the second (or later) spells of sickness.

Common Statutory Sick Pay forms

SC2 (self certification form)

can be used by employees to certify themselves as sick for the first seven days of sickness for SSP purposes.

SSP1 ('change over' form)

fill in this form, or your own equivalent, and send it to your employee if

- they have been sick for 4 calendar days in a row and are not entitled to SSP from you or
- their entitlement to SSP stops but they are still sick.

SSP1(L) (leavers statement)

you must issue this form to your employee if

- they ask for it and
- they have received any payment of SSP during the eight weeks before they stop working for you.

SSP2 (SSP record sheet)

this form is designed to help employers keep the records required by law which are

- dates of sickness lasting at least 4 calendar days in a row, PIWs, reported by your employees,
- all payments of SSP you make during a PIW.

A copy of this form can be found at the back of this Help Book. You can tear it off for your own use.

P32 (Employer's Payment Record)

can help you to record the amount of SSP you can recover each month. This will help you to fill in the Employer's Annual Return, form P35 at the end of the tax year. You can get an Employer's Payment Record, form P32 from the Employer's Orderline.

Part 2 Basic Guide to Calculating and Paying Statutory Sick Pay

Do I have to operate the Statutory Sick Pay scheme?

If you pay wages or occupational sick pay to your employee at or above the SSP rate for each day of sickness you do not have to operate the SSP scheme.

Even if you don't pay SSP you still need to keep records of periods of sickness that last 4 or more calendar days.

If you still pay your employee at least £63.25 each week, when they are off sick, you do not have to pay SSP. Please see *Statutory Sick Pay Manual for employers, CA30*, for further guidance.

Who can be paid Statutory Sick Pay?

You should consider paying SSP to any employee who:

- is aged 16 or over, and under 65
- has done some work for you under their contract
- is off sick for 4 or more calendar days in a row
- has had average weekly earnings of not less than the Lower Earnings Limit (LEL) in the **relevant period** prior to being off work. They do not need to have paid any NICs to qualify for SSP.

For weekly paid employees the **relevant period** is the 8 weeks ending on the last payday before your employee went sick. Add together all his earnings in this period and divide by 8 to find his average earnings. If your employee's average weekly earnings are below the LEL (£75.00) then SSP is not payable. (See *Statutory Sick Pay Manual for employers, CA30*, from April 2002 for further information about the relevant period, calculating average weekly earnings and what to do if your employee has worked for you for less than 8 weeks).

If your employee is not entitled to SSP, but has been incapable of work for at least 4 calendar days in a row **you must** give them form SSP1 so they can claim Incapacity Benefit from the Benefits Agency (Social Security Agency in Northern Ireland).

Further information on who can be paid SSP is given in *Statutory Sick Pay Manual for employers, CA30*, available on the enclosed CD ROM, Inland Revenue website and from the Employers Orderline.

Notifying you of sickness

The day that your employee lets you know that they are sick is the starting point for SSP.

You can make your own rules about how your employees tell you they are sick, but you must tell your employees of these rules in advance.

Further information about what you can and cannot do can be found in *Statutory Sick Pay Manual for employers, CA30*.

What to do when an employee is sick

Before you can consider payment of SSP to an employee they must be incapable of work for at least 4 or more calendar days in a row.

Employees who are sick for 3 calendar days in a row, or less, will not qualify for SSP and you do not need to record them for SSP purposes.

A period of sickness of 4 or more calendar days in a row is known as the Period of Incapacity for Work (PIW).

You must keep a record of all periods of sickness of 4 or more days in a row. This will help you when working out whether you have to pay SSP, and how much. You may like to use form SSP2 for this purpose. A tear off copy is attached at the back of this Help Book.

Linking Periods of Incapacity for Work

Any two PIWs which are separated by eight weeks, that is 56 days or less, 'link' and are treated as one PIW.

To help you work out if the PIWs link check using the tables in Part 4 on page 9 of this Help Book.

Remember that a PIW must always be formed before there can be a link, that is your employee must be sick for at least another 4 days in a row. Odd days of sickness do not form a PIW and so cannot link.

Example

Your employee is sick from 21 August to 27 August.

This period is more than 4 days, it forms a PIW and SSP may be due.

The same employee is sick again from 22 September to 24 September.

Here the sickness is less than 4 days so does not form a PIW so it is not covered by the SSP scheme. You do not need to check if the first day links with the previous sickness.

This employee is then sick from 22 October to 27 October. Here the sickness is more than 4 days so a PIW is formed. When you check the table on page 11, you find that 27 October does not link with 27 August, so this is a fresh PIW and you must apply WDs again.

How much do I have to pay?

You only pay SSP for qualifying days. These are usually the days your employee works for you.

You never pay SSP for waiting days (the first three qualifying days of the PIW). You usually pay SSP from the fourth qualifying day in a PIW. However, if the PIW links to an earlier PIW then you pay from the first qualifying day in the latest PIW. The waiting days do not have to be served again.

SSP is paid at a daily rate which depends on the number of qualifying days in the week. All the daily rates are worked out for you on page 6 of this Help Book. SSP is paid for a maximum of 28 weeks in each period of sickness or linked PIW. This means the maximum you can pay is 28 times the weekly rate.

Statutory Sick Pay daily rates tables

The weekly rate of SSP is £63.25.

The daily rate of SSP is the weekly rate divided by the number of agreed QDs in that week. For SSP purposes the week always begins with a Sunday. The amount payable that week is the daily rate multiplied by the number of QDs the employee is sick not including WDs. * Unrounded daily rates are shown for employers with computerised Payroll Systems.

Unrounded Daily Rates*	No of QDs in week	1	2	3	4	5	6	7
£		£	£	£	£	£	£	£
9.0357	7	9.04	18.08	27.11	36.15	45.18	54.22	63.25
10.5417	6	10.55	21.09	31.63	42.17	52.71	63.25	
12.6500	5	12.65	25.30	37.95	50.60	63.25		
15.8125	4	15.82	31.63	47.44	63.25			
21.0833	3	21.09	42.17	63.25				
31.6250	2	31.63	63.25					
63.2500	1	63.25						

Example 1

An employee has average weekly earnings of £230. This is at least equal to the Lower Earnings Limit (LEL), currently £75.00, so SSP will be payable if all other conditions are met. Your employee normally works Monday to Friday so these are their QDs. The employee is sick from Monday 6th May 2002 to Friday 10th May 2002, that is 5 days. This does not link with an earlier PIW.

Calculation

The first 3 QDs (Monday 6th May to Wednesday 8th May) are waiting days. SSP will be paid for 2 days Thursday 9th May and Friday 10th May. To work out how much to pay, refer to the table above.

This employee has 5 QDs (Monday to Friday) so look down the column marked "No of QDs in week" until you get to 5. Your employee is due 2 days SSP so move along this row until you are under the column headed "2".

You must pay £25.30 SSP.

Example 2

An employee has average weekly earnings of £125. The QDs in the week for which you are paying SSP are Tuesday to Friday, as these are the employee's working days. Your employee is sick from Monday 3 June 2002 to Thursday 20 June 2002, that is 18 days.

The average weekly earnings are at least equal to the Lower Earnings Limit (LEL), currently £75.00, so SSP is payable if all other conditions are met.

Calculation

The first day of sickness, Monday 3 June, is not a QD (the employee is not required to work Mondays) so no SSP is due for that day. Tuesday to Thursday are the waiting days so SSP will not be payable for those days. So you must pay SSP for only one day of the first week of sickness, that is Friday 7 June.

Using the table above: This employee has 4 QDs in each week (Tuesday to Friday), so look down the column marked "No of QDs each week" until you reach 4. Then move across this row until you come to the column headed '1'.

This shows the number of QDs your employee was sick in that particular week. This gives the amount of £15.82 SSP you must pay for that week. For the second week of sickness, you must pay SSP for all 4 of the QDs, that is Tuesday 11 June to Friday 14 June.

Using the same method of calculation, find '4' in the number of QDs in the week column and '4' for the number of days sickness that is 4QDs x 4 days of sickness. This gives the amount of SSP you must pay for that week, that is the full weekly rate of £63.25 for this employee. The final week of sickness covers only 3 QDs, that is Tuesday 18 June to Thursday 20 June.

Again, the number of QDs is 4. Using the table in the same way, move across to the column headed by '3' for the number of days of sickness. This gives the amount, £47.44 of SSP you must pay in the final week of sickness.

The total amount of SSP you must pay for the whole period of sickness is therefore 126.51. (£15.82 + £63.25 + £47.44 = £126.51)

Recording payments of SSP

SSP must be included in gross pay. Therefore any deductions made from gross pay will also be made from SSP.

You must keep a record of all payments of SSP. You may need this information to complete forms P14 at the end of the tax year. You may find it helpful to use form P11 or equivalent.

What happens when SSP ends?

You usually stop paying SSP when your employee returns to work. *Statutory Sick Pay Manual for employers, CA30*, gives guidance on other circumstances when you need to stop paying SSP.

If your employee is still off sick when you have paid SSP for 28 weeks, fill in form SSP1 and send it to your employee without delay. Your employee will need to use the form SSP1 to claim incapacity benefit.

When an employee leaves you must issue form SSP1(L) if the employee requests it and you have paid them any SSP during the last eight weeks of employment.

Always keep a record of what you do.

Part 3 Recovering Statutory Sick Pay

Can I recover the SSP paid to my employee?

You may be entitled to recover some of the SSP paid to your employees under the Percentage Threshold Scheme.

Unless you qualify under the Percentage Threshold Scheme you are not entitled to recover any of the SSP paid to your employees.

To work out if you qualify in any tax month you must

Step 1

work out the total gross Class 1 NICs liability for the tax month. Do not include any Class 1A or Class 1B in the calculation.

Step 2

deduct any contracted-out NIC rebate due for the tax month even if you have not claimed it in that tax month.

Step 3

multiply by 13%, rounding down any fractions of a penny.

Step 4

work out the total SSP payments in that month.

If the amount at Step 4 is more than the amount at Step 3, you can recover the difference between the two amounts.

Example

Step 1

Class 1 NICs liability for the tax month ending 5 June 2002 is £746.76

Step 2

less contracted out NIC rebate of £13.50 = £733.26

Step 3

13% of £733.26 is £95.3238 rounded down to £95.32.

Step 4

The SSP paid for the tax month is £123.65

£123.65 is more than £95.32 by £28.33 so you can recover £28.33 in this tax month.

Remember that if you qualify in one tax month, you do not automatically qualify in the next so you will need to make the above calculation again.

Employers who pay their tax and NICs quarterly will recover SSP quarterly. However, the amount they are entitled to recover must be calculated monthly

How do I get the money back?

You can recover the amount of SSP you are entitled to through your monthly or quarterly payments to your Accounts Office. To do this take away the amount of SSP you can recover from your monthly or quarterly liability and pay the balance to your Accounts Office.

If the amount of SSP you are entitled to recover is more than your NICs due in a particular tax month the excess can be deducted from the PAYE tax due in that month.

If you need to get the money back quickly, you can apply to your Accounts Office for payment. You can do this where, for example, your only employee is on sick leave and you are not liable to pay NICs or tax each month. Because you cannot get back the money yourself from NICs or tax payments, you can ask the Inland Revenue to pay you the amount you are entitled to recover.

To do this you should write to your Accounts Office at the address printed on your payslip booklet, P30BC.

Tell them

- the amount of SSP you have paid
- the amount you are entitled to recover, setting out how you have calculated your claim
- that you are asking for the amount to be paid direct as you are unable to recover it from your deductions of NICs and tax in the normal way.

Your Accounts Office will arrange to send you a payment.

What to do at the end of the tax year

If you have recovered any SSP during the tax year you must give the following details when making your Employer's Annual Return :

Form P14 (or substitute)

enter the total amount of SSP paid to the employee in any tax month(s) in which any recovery is made under the Percentage Threshold Scheme.

Form P35 (Employer's Annual Return)

enter the total amount of SSP you have recovered during the tax year in box F. If you have received any payment from Inland Revenue to pay SSP enter the amount in box D.

You need **only** record the amount you have recovered under the Percentage Threshold Scheme on form P35. You **do not** need to include details of SSP paid to employees.

Part 4 Tables for linking PIW's for Statutory Sick Pay

How to use the linking tables

Your employee has a PIW beginning 7 May 2002. To find out if this PIW links with a previous one, go to the May columns and find 7 in the column 'First day of PIW'.

Now move across to the next column 'Previous PIW links...' to find the date in line with 7 May 2002.

This date is 11 March 2002. If the last day of an earlier PIW is on or after the 11 March 2002 the PIWs link.

April 2002	
First day of PIW	Previous PIW links if on or after
6	08/02/02
7	09/02/02
8	10/02/02
9	11/02/02
10	12/02/02
11	13/02/02
12	14/02/02
13	15/02/02
14	16/02/02
15	17/02/02
16	18/02/02
17	19/02/02
18	20/02/02
19	21/02/02
20	22/02/02
21	23/02/02
22	24/02/02
23	25/02/02
24	26/02/02
25	27/02/02
26	28/02/02
27	01/03/02
28	02/03/02
29	03/03/02
30	04/03/02

May 2002	
First day of PIW	Previous PIW links if on or after
1	05/03/02
2	06/03/02
3	07/03/02
4	08/03/02
5	09/03/02
6	10/03/02
7	11/03/02
8	12/03/02
9	13/03/02
10	14/03/02
11	15/03/02
12	16/03/02
13	17/03/02
14	18/03/02
15	19/03/02
16	20/03/02
17	21/03/02
18	22/03/02
19	23/03/02
20	24/03/02
21	25/03/02
22	26/03/02
23	27/03/02
24	28/03/02
25	29/03/02
26	30/03/02
27	31/03/02
28	01/04/02
29	02/04/02
30	03/04/02
31	04/04/02

June 2002	
First day of PIW	Previous PIW links if on or after
1	05/04/02
2	06/04/02
3	07/04/02
4	08/04/02
5	09/04/02
6	10/04/02
7	11/04/02
8	12/04/02
9	13/04/02
10	14/04/02
11	15/04/02
12	16/04/02
13	17/04/02
14	18/04/02
15	19/04/02
16	20/04/02
17	21/04/02
18	22/04/02
19	23/04/02
20	24/04/02
21	25/04/02
22	26/04/02
23	27/04/02
24	28/04/02
25	29/04/02
26	30/04/02
27	01/05/02
28	02/05/02
29	03/05/02
30	04/05/02

July 2002	
First day of PIW	Previous PIW links if on or after
1	05/05/02
2	06/05/02
3	07/05/02
4	08/05/02
5	09/05/02
6	10/05/02
7	11/05/02
8	12/05/02
9	13/05/02
10	14/05/02
11	15/05/02
12	16/05/02
13	17/05/02
14	18/05/02
15	19/05/02
16	20/05/02
17	21/05/02
18	22/05/02
19	23/05/02
20	24/05/02
21	25/05/02
22	26/05/02
23	27/05/02
24	28/05/02
25	29/05/02
26	30/05/02
27	31/05/02
28	01/06/02
29	02/06/02
30	03/06/02
31	04/06/02

August 2002	
First day of PIW	Previous PIW links if on or after
1	05/06/02
2	06/06/02
3	07/06/02
4	08/06/02
5	09/06/02
6	10/06/02
7	11/06/02
8	12/06/02
9	13/06/02
10	14/06/02
11	15/06/02
12	16/06/02
13	17/06/02
14	18/06/02
15	19/06/02
16	20/06/02
17	21/06/02
18	22/06/02
19	23/06/02
20	24/06/02
21	25/06/02
22	26/06/02
23	27/06/02
24	28/06/02
25	29/06/02
26	30/06/02
27	01/07/02
28	02/07/02
29	03/07/02
30	04/07/02
31	05/07/02

September 2002	
First day of PIW	Previous PIW links if on or after
1	06/07/02
2	07/07/02
3	08/07/02
4	09/07/02
5	10/07/02
6	11/07/02
7	12/07/02
8	13/07/02
9	14/07/02
10	15/07/02
11	16/07/02
12	17/07/02
13	18/07/02
14	19/07/02
15	20/07/02
16	21/07/02
17	22/07/02
18	23/07/02
19	24/07/02
20	25/07/02
21	26/07/02
22	27/07/02
23	28/07/02
24	29/07/02
25	30/07/02
26	31/07/02
27	01/08/02
28	02/08/02
29	03/08/02
30	04/08/02

October 2002	
First day of PIW	Previous PIW links if on or after
1	05/08/02
2	06/08/02
3	07/08/02
4	08/08/02
5	09/08/02
6	10/08/02
7	11/08/02
8	12/08/02
9	13/08/02
10	14/08/02
11	15/08/02
12	16/08/02
13	17/08/02
14	18/08/02
15	19/08/02
16	20/08/02
17	21/08/02
18	22/08/02
19	23/08/02
20	24/08/02
21	25/08/02
22	26/08/02
23	27/08/02
24	28/08/02
25	29/08/02
26	30/08/02
27	31/08/02
28	01/09/02
29	02/09/02
30	03/09/02
31	04/09/02

November 2002	
First day of PIW	Previous PIW links if on or after
1	05/09/02
2	06/09/02
3	07/09/02
4	08/09/02
5	09/09/02
6	10/09/02
7	11/09/02
8	12/09/02
9	13/09/02
10	14/09/02
11	15/09/02
12	16/09/02
13	17/09/02
14	18/09/02
15	19/09/02
16	20/09/02
17	21/09/02
18	22/09/02
19	23/09/02
20	24/09/02
21	25/09/02
22	26/09/02
23	27/09/02
24	28/09/02
25	29/09/02
26	30/09/02
27	01/10/02
28	02/10/02
29	03/10/02
30	04/10/02

December 2002	
First day of PIW	Previous PIW links if on or after
1	05/10/02
2	06/10/02
3	07/10/02
4	08/10/02
5	09/10/02
6	10/10/02
7	11/10/02
8	12/10/02
9	13/10/02
10	14/10/02
11	15/10/02
12	16/10/02
13	17/10/02
14	18/10/02
15	19/10/02
16	20/10/02
17	21/10/02
18	22/10/02
19	23/10/02
20	24/10/02
21	25/10/02
22	26/10/02
23	27/10/02
24	28/10/02
25	29/10/02
26	30/10/02
27	31/10/02
28	01/11/02
29	02/11/02
30	03/11/02
31	04/11/02

January 2003	
First day of PIW	Previous PIW links if on or after
1	05/11/02
2	06/11/02
3	07/11/02
4	08/11/02
5	09/11/02
6	10/11/02
7	11/11/02
8	12/11/02
9	13/11/02
10	14/11/02
11	15/11/02
12	16/11/02
13	17/11/02
14	18/11/02
15	19/11/02
16	20/11/02
17	21/11/02
18	22/11/02
19	23/11/02
20	24/11/02
21	25/11/02
22	26/11/02
23	27/11/02
24	28/11/02
25	29/11/02
26	30/11/02
27	01/12/02
28	02/12/02
29	03/12/02
30	04/12/02
31	05/12/02

February 2003	
First day of PIW	Previous PIW links if on or after
1	06/12/02
2	07/12/02
3	08/12/02
4	09/12/02
5	10/12/02
6	11/12/02
7	12/12/02
8	13/12/02
9	14/12/02
10	15/12/02
11	16/12/02
12	17/12/02
13	18/12/02
14	19/12/02
15	20/12/02
16	21/12/02
17	22/12/02
18	23/12/02
19	24/12/02
20	25/12/02
21	26/12/02
22	27/12/02
23	28/12/02
24	29/12/02
25	30/12/02
26	31/12/02
27	01/01/03
28	02/01/03

March/April 2003	
First day of PIW	Previous PIW links if on or after
1	03/01/03
2	04/01/03
3	05/01/03
4	06/01/03
5	07/01/03
6	08/01/03
7	09/01/03
8	10/01/03
9	11/01/03
10	12/01/03
11	13/01/03
12	14/01/03
13	15/01/03
14	16/01/03
15	17/01/03
16	18/01/03
17	19/01/03
18	20/01/03
19	21/01/03
20	22/01/03
21	23/01/03
22	24/01/03
23	25/01/03
24	26/01/03
25	27/01/03
26	28/01/03
27	29/01/03
28	30/01/03
29	31/01/03
30	01/02/03
31	02/02/03
1	03/02/03
2	04/02/03
3	05/02/03
4	06/02/03
5	07/02/03

Statutory Sick Pay record sheet

1 About this form

This form is for you, the employer, to use to record details of your employee's sick absences.

Keeping an accurate record of each absence will help make sure you pay the correct amount of Statutory Sick Pay (SSP).

You do not have to use this form, but you may find it helpful.
You can keep other records if you wish. However, you must keep SSP records for at least 3 years after the end of the tax year to which they relate.

You are required by law to keep:

- records of dates of sickness lasting at least four calendar days in a row, that is Periods of Incapacity for Work (PIW), reported by your employees
- records of all payments of SSP you make during a PIW.

2 What to do now

Please:

- read the guidance notes at part 4, and
- fill in part 5.

3 Further information

For further information see Help Book E14 *What to do if your employee is sick*. You can get more copies of form SSP1, SSP2 and Help Book E14 from either:

- our website. Go to www.inlandrevenue.gov.uk and click on 'Employers', or
- the Employers Orderline on **0845 7 646 646**.

4 How to use this Statutory Sick Pay record sheet

Boxes A - D - Information brought forward

For existing employees take the information you hold from the previous year's record. For new employees use form SSP1(L) *Leaver's Statement of Statutory Sick Pay* and fill in boxes A and C, if appropriate.

Box 1 ✓ the qualifying days, and write in the date of any change.

Box 2 Write in the maximum liability. Remember that you have to pay 28 weeks in a PIW. But if linked PIW's with you run longer than 3 years, your liability stops.

Week 1 Week 1 will be the first calendar week or part-week of the new tax year, from 6th April to the Saturday of that week.

Box 3 Use the following code letters to note the days of sickness:

W Waiting days.

N Non-qualifying days.

C Change-over days for which SSP is not due. Give the reasons in Box 6. Remember to issue Change-over form SSP1 *Statutory Sick Pay and Incapacity Benefit*.

X Sickness in doubt, or late notification. Give the reasons in Box 6.

P SSP is due. Only use 'P' where the qualifying days vary. If they do not vary, write in the numbers. Always note 4 days or more sickness, whether or not SSP is due.

Box 4 SSP due in week/month.

Box 5 Running total of SSP.

Box 6 Remarks.

If the qualifying days are the same each week:

- use the 'Days' parts of Box 2
- note the days of SSP due in numbers. Write 1,2,3,4,5 etc in Box 3
- if the qualifying days change, write the new details in Boxes 1 and 2.

If the qualifying days are not the same each week:

- use the 'Money' parts of Box 2
- write 'P' in Box 3 for each day SSP is due
- keep a running total of SSP in Box 5.

At the beginning of a new tax year, start a new record sheet.

Write in any new details for Box 2.

If a new employee gives you form SSP1(L) *Leaver's Statement of Statutory Sick Pay (SSP)*, transfer the information to Box 2, if appropriate.

If SSP is due after a gap of more than 8 weeks since the end of the last PIW, work out new details for Box 2.

5 Employee details

Surname

First forename

Other forename(s)

Information brought forward				1 <input type="checkbox"/> the qualifying days							Date	
A First day of PIW	/	/	D	Sun	Mon	Tue	Wed	Thu	Fri	Sat	/	/
			1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/	/
B Date SSP1 change-over form issued	/	/	2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/	/
C Last day of PIW	/	/	3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/	/

2 Maximum SSP Liability	Days						
	Money	£	£	£	£	£	£

Week ending Saturday	Week	3 Record of sickness and SSP							4 SSP due in week/month	5 Running total of SSP	6 Remarks
		Sun	Mon	Tue	Wed	Thu	Fri	Sat			
	1							£	£		
	2							£	£		
	3							£	£		
	4							£	£		
	5							£	£		
	6							£	£		
	7							£	£		
	8							£	£		
	9							£	£		
	10							£	£		
	11							£	£		
	12							£	£		
	13							£	£		
	14							£	£		
	15							£	£		
	16							£	£		
	17							£	£		
	18							£	£		
	19							£	£		
	20							£	£		
	21							£	£		
Carried forward									£		

5 Employee details (continued)

Week ending Saturday	Week	3 Record of sickness and SSP							4 SSP due in week/month	5 Running total of SSP	6 Remarks
		Sun	Mon	Tue	Wed	Thu	Fri	Sat			
	22								£	£	
	23								£	£	
	24								£	£	
	25								£	£	
	26								£	£	
	27								£	£	
	28								£	£	
	29								£	£	
	30								£	£	
	31								£	£	
	32								£	£	
	33								£	£	
	34								£	£	
	35								£	£	
	36								£	£	
	37								£	£	
	38								£	£	
	39								£	£	
	40								£	£	
	41								£	£	
	42								£	£	
	43								£	£	
	44								£	£	
	45								£	£	
	46								£	£	
	47								£	£	
	48								£	£	
	49								£	£	
	50								£	£	
	51								£	£	
	52								£	£	
	*								£	£	

*Use the last line if sickness at the end of the tax year includes part of the 53rd week.

This leaflet gives general guidance only and should not be treated as a complete and authoritative statement of the law.

Help Book E14 from April 2002.
Prepared by Inland Revenue
Cross Cutting Policy,
Newcastle upon Tyne.
Printed in the UK.
Available on the Internet.
Our address is: www.inlandrevenue.gov.uk