

What to do if your employee is sick

Includes:

Basic Guide to SSP
SSP Rates
SSP Tables

**Use for days sick from
6 April 2003 to
5 April 2004 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/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 2003, E10*
- *Starting the tax year from 6 April 2003, 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

- *Pay and time off work for parents, E15*
- *Pay and time off work for adoptive parents, E16*

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(2003)*
- *Class 1A NICs on benefits in kind, CWG5(2003)*
- *Expenses and Benefits – a tax guide, 480(2003)*

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

- the Internet – log on at www.inlandrevenue.gov.uk/employers
- the Employer's CD-ROM.

The CD-ROM contains new interactive features designed to help the newcomer to payroll. This simple on-line guide takes the reader through the calculation of tax and National Insurance.

Calculators have been built-in to help speed up your calculations of-

- *Pay Adjustment and PAYE*
- *NICs not contracted-out category letter A*
- *Car benefits.*

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.

Help and information for your employee

See *Employees guide to Statutory Sick Pay, CA86*, which is available from the Inland Revenue and Department of Work and Pensions (DWP) offices.

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Abbreviations and Forms you may need to use

Linking

Periods of Incapacity for Work (PIWs) are linked and treated as one PIW if the gap between them is eight weeks or less. The tables at the back of this Help Book will help you decide if PIWs are linked.

Lower Earnings Limit (LEL)

this is the minimum level of earnings that an employee needs to qualify for benefits, such as Retirement Pension and Jobseekers Allowance. If an employee's earnings reach or exceed this level, but do not exceed the Earnings Threshold, they will not pay NICs but will be treated as having paid contributions when claiming benefit. It is also the level that employee's earnings must reach in a specific period, before they can get Statutory Sick Pay. For 2003-04 the LEL is £77.00

National Insurance contributions (NICs)

most people who work have to pay National Insurance contributions. Employees who pay Class 1 NICs can or would if their earnings were high enough, be entitled to Statutory Sick Pay.

Pay As You Earn (PAYE)

the income tax scheme under which employees income tax is paid.

Percentage Threshold Scheme (PTS)

the scheme under which an employer may be able to recover some of the Statutory Sick Pay he has paid in a tax month.

Period of Incapacity for Work (PIW)

a period of sickness of four or more consecutive calendar days in a row. If there are less than four consecutive calendar days in a row there is no PIW and SSP cannot be due.

Qualifying Days (QDs)

are the only days that Statutory Sick Pay (SSP) can be paid for and are the only days that can be counted as Waiting Days (WDs). 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 employees. There must be at least one QD each week running from Sunday to Saturday. Bank Holidays do not alter the normal pattern of qualifying days.

Statutory Adoption Pay (SAP)

is a new statutory payment for adoptive parents for children who are placed with them from 6 April 2003. It is intended to help employees take time off work to care for the newly adopted child by providing a measure of earnings replacement for up to 26 weeks. See *Pay and time off work for adoptive parents, E16*.

Statutory Maternity Pay (SMP)

an earnings replacement for employees who are off work due to pregnancy. Employers are liable to pay it to pregnant employees who satisfy all the qualifying conditions.

Statutory Paternity Pay (SPP)

Is a new statutory payment for parents of babies due or born on or after 6 April 2003. It is intended to help employees take time off work to care for the child or support the mother by providing a measure of earnings replacement for one or two weeks. See *Pay and time off work for parents, E15*.

Statutory Sick Pay (SSP)

an earnings replacement for employees who are sick. Employers are liable to pay this to their employees who are off work due to sickness, provided they satisfy all the qualifying conditions.

Waiting Days (WDs)

SSP is not payable for the first three QDs in a PIW. These are called WDs. They are not always the first three days of sickness. If PIWs are linked and WDs have been served in the first PIW there are no WDs in any subsequent spells of sickness if three WDs have already been served in the earlier PIW.

Week

for SSP purposes a week is a period of seven days starting from Sunday and ending on Saturday.

Forms you may need to use

SC2 (self certification form)

can be used by employees to certify themselves as sick for the first seven days of sickness for SSP purposes. You can use your own self certificate if you prefer.

SSP1 ('change over' form)

this is the form you must give to your employee to tell them why they cannot get SSP from you.

Fill in this form, or your own equivalent together with a blank SSP1, and send it to your employee if

- they have been sick for four 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 leave their employment with you, and they ask you for it, and
- you paid them any SSP during the eight weeks before they stop working for you.

This Help Book

SSP2 (SSP record sheet)

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

- all dates of sickness lasting at least four calendar days in a row, (PIWs) reported by your employees
- all payments of SSP you make during a PIW
- dates for which you did not pay SSP and why you did not pay it
- copies of medical evidence.

P11 Deductions Working Sheet

use to record the NICs and tax you deduct from your employee's pay.

P14 End of Year Summary

use these to report your employee's end of year details to the Inland Revenue

P32 Employer's Payment Record

use to work out your total monthly/quarterly payments. Keeping records on the form P32 should make it easier for you to complete your End of Year Returns (form P35 and P14).

P30BC

a booklet of payslips for you to fill in and send to your Accounts Office with the NICs and tax you have deducted.

P35 Employer's Annual Return

use this to send to the Inland Revenue a summary of all NICs and tax you have deducted during the tax year.

This Employer Help Book gives a basic guide to Statutory Sick Pay (SSP)

It also gives

- the current rate of SSP
- SSP daily rate tables
- tables to help you work out if periods of sickness link, and are to be treated as one period.

What is Statutory Sick Pay?

SSP is an earnings replacement to help employees when they are unable to work because they are sick.

Do I have to operate the Statutory Sick Pay scheme?

If you pay wages or occupational sick pay to your employee of a rate equal to, or greater than the rate of SSP for the same days, then you do not have to operate the SSP scheme.

But even if you don't operate the SSP scheme you still have to keep records of periods of employee sickness that last four consecutive calendar days or more.

An employee must satisfy a number of qualifying conditions to be entitled to SSP from you. The following tables and guidance will help you make that decision.

You, as the employer, must decide if SSP is payable and how much you are liable to pay.

Your nearest Inland Revenue office can give you advice but cannot make a decision for you.

More comprehensive guidance on all conditions, including special cases can be found in the *Statutory Sick Pay Manual for Employers, CA30*.

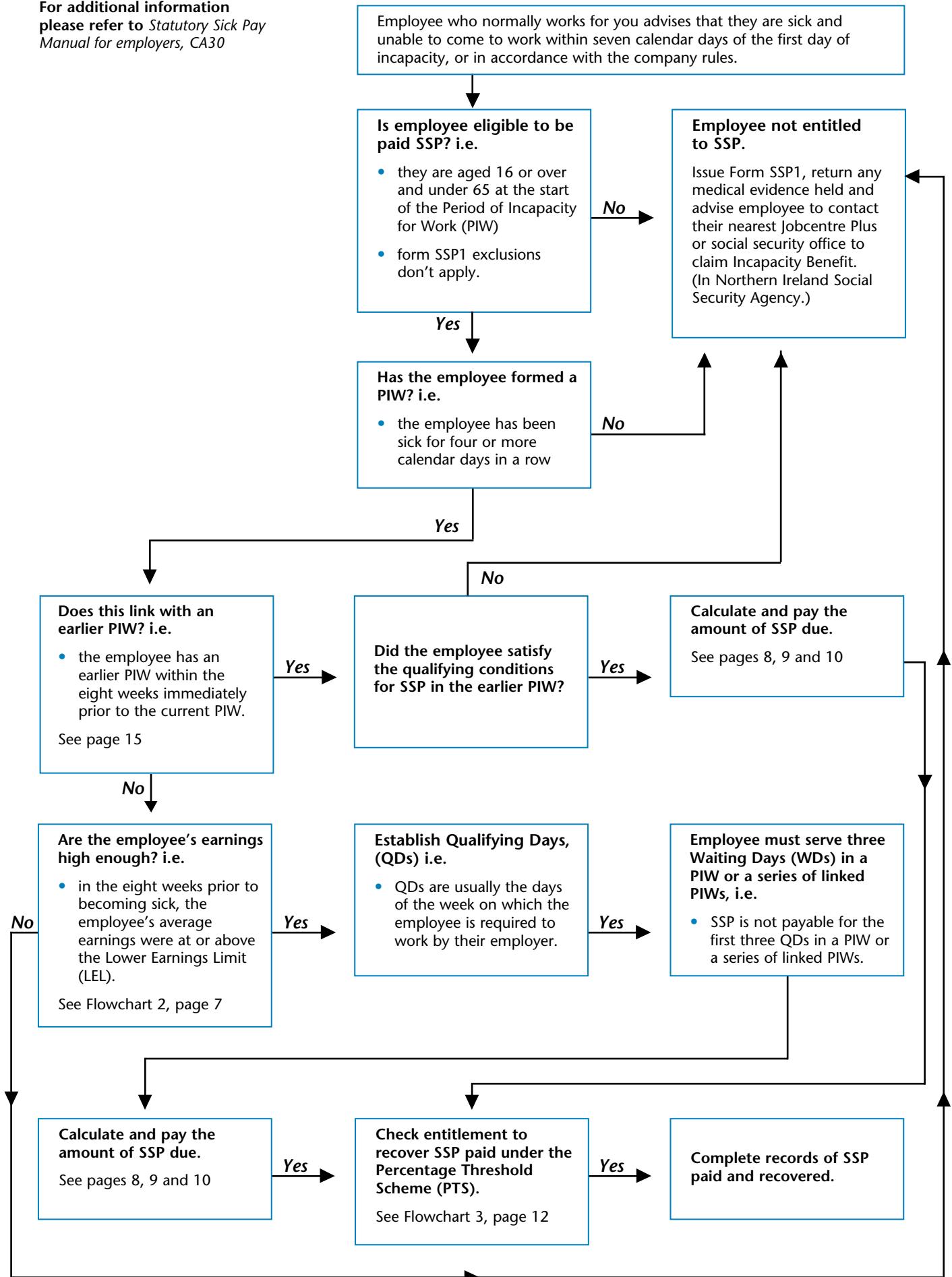
Qualifying Days

To operate the SSP scheme correctly an employer must always start by agreeing QDs with their workforce. This will usually be the days that the employees are ordinarily required to work under the terms of their employment contract. But it may be that because of the particular working arrangements of parts, or all, of the workforce, some of the workforce agree different QDs, for example, shift workers may have all seven days as QDs to cover all shift patterns, whilst administration and managerial staff may have five QDs, Monday to Friday as they are their normal working days.

Operating the Statutory Sick Pay Scheme

SSP Flowchart 1

For additional information please refer to *Statutory Sick Pay Manual for employers, CA30*



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 four or more consecutive 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.

The employee must have done some work under their contract with you before liability to pay SSP can arise. Liability can arise if a new employee starts work on the first day of employment, but becomes sick part way through that day.

To qualify for SSP your employee's average weekly earnings over a set period, the 'relevant period', must be at, or above the LEL for National Insurance (NI) purposes.

SSP paid is at a fixed rate and providing the employee has medical evidence it can be paid for a maximum of 28 weeks.

How you calculate SSP is explained on pages 8, 9, 10.

The first part of the calculation is to work out the 'relevant period' over which the earnings are averaged.

The 'relevant period' is the period between the

- 1 last normal pay day before the start of the Period of Incapacity for Work (PIW), and
- 2 last normal pay day falling no less than eight weeks before the pay day at 1.

The employee's normal pay day is the day on which they are usually, or are contracted to be paid.

Example - an employee is paid weekly on a Friday.

PIW commenced 25th August 2003.

week	date	week	week	week	week	week	week	week	date*
8	2	7	6	5	4	3	2	1	1*
27/06	28/06	04/07	11/07	18/07	25/07	01/08	08/08	15/08	22/08

* The last pay day before the start of the PIW.

The 'relevant period' is Saturday 28 June 2003 (date 2 - the day after the pay day at Friday 27 June 2003) to Friday 22 August 2003 (date 1).

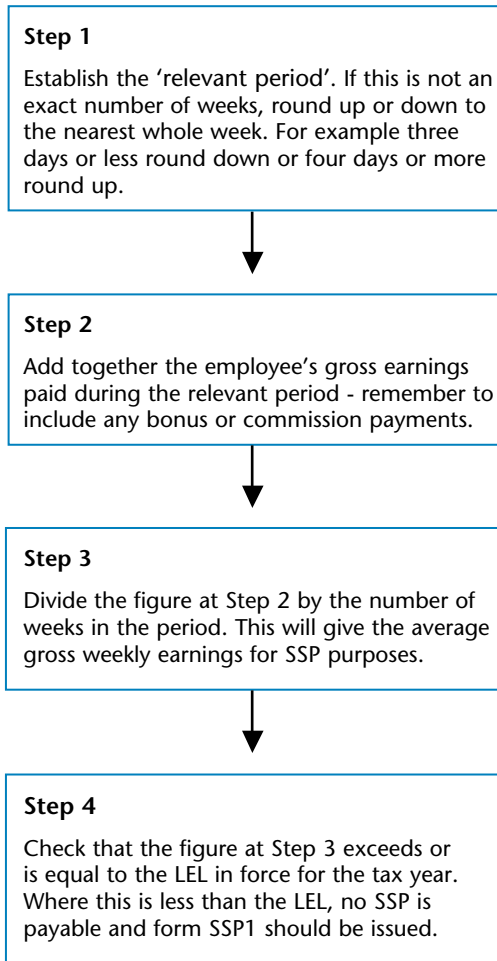
All earnings in this 'relevant period' must be divided by the number of weeks in the 'relevant period', i.e. in this example eight weeks, to give the average weekly earnings.

During this period your employee's average weekly earnings must be equal to or above the LEL (for 2003-2004 - £77.00) or more to qualify for SSP. Your employee does not have to have paid National Insurance contributions (NICs) on those earnings.

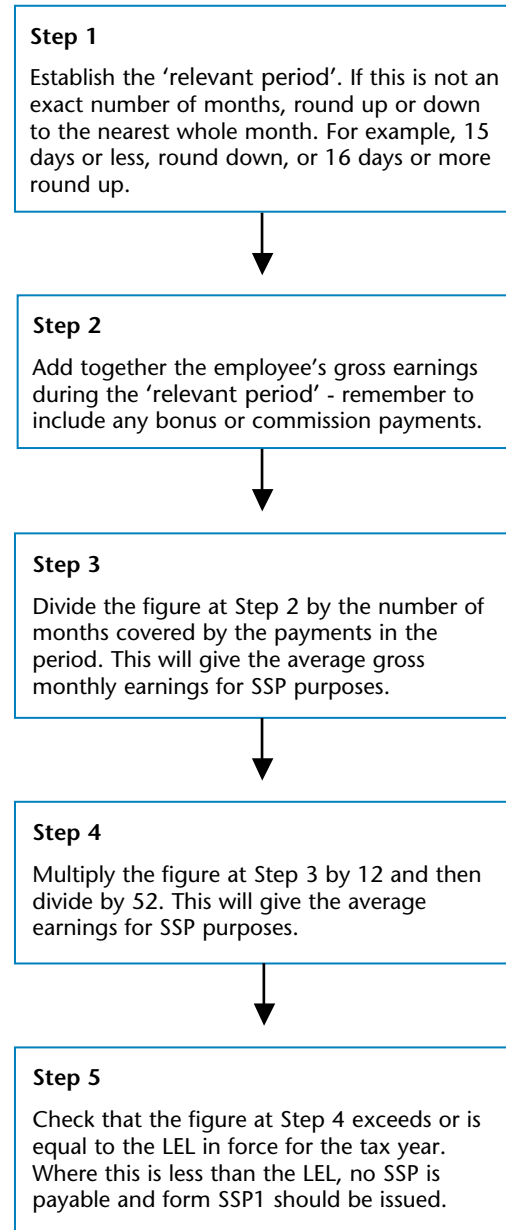
If your employee's average weekly earnings are less than the LEL, you cannot pay SSP and should issue form SSP1 to your employee as appropriate.

Calculating Average Weekly or Monthly Earnings SSP Flowchart 2

Column – weekly earnings



Column – monthly earnings



What Counts as Earnings?

Any payment that counts as earnings for Class 1 NICs purposes must be included, except money drawn on account by company directors in anticipation of voting. This excludes Tax Credits but includes Statutory Adoption Pay (SAP), Statutory Paternity Pay (SPP), Statutory Maternity Pay (SMP) and Statutory Sick Pay (SSP).

How to calculate average earnings - weekly paid

Where your employee is paid once a week or in multiples of a week for example fortnightly, three or four weekly.

- 1 work out the employee's 'relevant period'
- 2 add together all the gross earnings paid in that period
- 3 divide the total by the number of weeks in the 'relevant period' to give the average gross weekly earnings.

Example - weekly paid

Your employee is sick from 8 September to 15 September 2003. They are paid each Friday.

The last normal pay day before the start of the PIW is 5 September 2003. The last normal pay day at least eight weeks before that is 11 July 2003.

The 'relevant period' is, therefore, 12 July to 5 September 2003, that is eight weeks.

Earnings in the period were

Week 8	Date 2	Week 7	Week 6	Week 5	Week 4	Week 3	Week 2	Week 1	Date 1 last pay day before the start of the PIW
11 July	12 July	18 July	25 July	01 Aug	08 Aug	15 Aug	22 Aug	29 Aug	05 Sept
£130		£160 includes overtime	£130	£130	£170 includes bonus	£130	£0 unpaid leave	£130	£130

Total £980

Average weekly earnings = £980 ÷ 8 = £122.50

Example - paid every 4 or 5 weeks.

Your employee is sick from 6 October to 5 December 2003.

The last normal pay day before the start of the PIW is 30 September 2003.

The last normal pay day to fall at least eight weeks before that is 29 July 2003.

The 'relevant period' is therefore 30 July to 30 September 2003, that is nine weeks.

The total gross earnings in that period were

29 August 2003 (4 weeks)	£1642.65
30 September 2003 (5 weeks)	£1958.00
Total	£3600.65
Average weekly earnings = £3600.65 ÷ 9 = £400.07	

How to calculate average earnings - monthly paid

If your employee is normally paid once each calendar month

- 1 work out the 'relevant period', as shown on page six
- 2 add together the gross earnings paid in the 'relevant period'
- 3 divide the total by the number of months in the 'relevant period' (if this is not a whole number of months round to the nearest whole number) and then
- 4 multiply by 12, and
- 5 divide by 52.

Example - your employee is paid on the 20th of each calendar month.

The employee is sick from 22 January to 11 February 2004.

The last normal pay day before the start of the PIW is 20 January 2004 and the last normal pay day to fall at least eight weeks before that is 20 November 2003.

The 'relevant period' is therefore 21 November 2003 to 20 January 2004.

Earnings in the period were

26 November	£400 annual bonus
20 December	£1600
20 January	£1600
Total	£3600

Number of months in the 'relevant period' = 2

Although the payment of the annual bonus was not made on a normal pay day, it was paid within the 'relevant period' and must be included in the calculation.

Average weekly earnings = £3600 ÷ 2 x 12 ÷ 52
= £415.38461

Information on other and irregular pay intervals is available in the *Statutory Sick Pay Manual for Employers*, CA30.

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 those rules in advance. You cannot ask them to tell you personally.

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

Periods of Incapacity for Work

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

A period of sickness of four or more consecutive calendar days in a row is known as a Period of Incapacity for Work (PIW). The days can be any four days, not necessarily days your employees normally work. Weekends and Bank Holidays all count towards the four days.

Where there are less than four consecutive calendar days of sickness, there is no PIW and no action is required.

You must keep a record of all periods of sickness of four or more consecutive calendar 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.

Employee not entitled to Statutory Sick Pay

If your employee is not entitled to SSP, but has been incapable of work for at least four consecutive calendar days in a row you must give them form SSP1 as soon as possible so they can claim Incapacity Benefit from their local Jobcentre Plus or social security office. (Social Security Agency in Northern Ireland).

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 use the tables on page 15 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 four 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 2003.

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

The same employee is sick again from 22 September to 24 September 2003.

Here the sickness is less than four days so does not form a PIW and 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 27 October to 31 October 2003. Here the sickness is more than four days so a PIW is formed. When you check the table on page 15, 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 pay?

Once you have decided that your employee has satisfied the qualifying conditions, which are:

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

You should then work out how much SSP they are due and pay it on the same day that you would normally pay them their wages for the same period.

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

You never pay SSP for WDs (the first three QDs of the PIW). You usually pay SSP from the fourth qualifying day in a PIW. However, if the PIW links to an earlier PIW and the WDs have already been served, then the WDs do not have to be served again and you pay SSP from and including the first QD of the second PIW.

SSP is paid at a daily rate, which depends on the number of QDs in the week. All the daily rates are worked out for you on page 11 of this Help Book. SSP is paid for a maximum of 28 weeks, i.e. 28 weeks' worth of SSP, in each period of sickness or linked PIWs. You can work out when you have paid 28 weeks' worth of SSP by keeping a running total of all SSP paid in a PIW or linked PIWs. This means the maximum you can pay is 28 times the weekly rate. Once you know that you have paid/will pay 28 weeks' worth, you should issue form SSP1 so that your employee can transfer to Incapacity Benefit without delay. This means the maximum you can pay is 28 times the weekly rate.

When do I stop paying?

You usually stop paying SSP when your employee returns to work. You should work out if any SSP is still owing to them for days of sickness before they returned to work and pay it on their next normal pay day. *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.

Statutory Sick Pay daily rates tables

The weekly rate of SSP is £64.35

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*	Number of QDs in week	1	2	3	4	5	6	7
£		£	£	£	£	£	£	£
9.1929	7	9.20	18.39	27.58	36.78	45.97	55.16	64.35
10.7250	6	10.73	21.45	32.18	42.90	53.63	64.35	
12.8700	5	12.87	25.74	38.61	51.48	64.35		
16.0875	4	16.09	32.18	48.27	64.35			
21.4500	3	21.45	42.90	64.35				
32.1750	2	32.18	64.35					
64.3500	1	64.35						

*Unrounded daily rates are shown for employers with computerised Payroll Systems.

Example 1

An employee has average weekly earnings of £230. That is above the LEL, currently £77.00, 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 16 June to Friday 20 June 2003, that is 5 days. This does not link with an earlier PIW.

Calculation

The first three QDs (Monday 16 June to Wednesday 18 June 2003) are WDs. SSP will be paid for 2 days Thursday 19 June and Friday 20 June 2003. To work out how much to pay, refer to the table above.

This employee has five QDs (Monday to Friday) so look down the column marked "Number 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 £25.74 SSP.

Example 2

An employee has average weekly earnings of £125. This is above the LEL, currently £77.00, so SSP will be payable if all other conditions are met. Your employee normally works Tuesday to Friday so these are the QDs. The employee is sick from Monday 22 September to Thursday 9 October 2003, that is 18 days. This does not link with an earlier PIW.

Calculation

The first day of sickness, Monday 22 September 2003, 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 WDs so SSP will not be payable for those days. You must pay SSP for only 1 day of the first week of sickness, that is Friday 26 September 2003.

Using the table above: This employee has four QDs in each week (Tuesday to Friday), so look down the column marked "Number of QDs each week" until you reach four. 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 £16.09 SSP you must pay for that week. For the second week of sickness, you must pay SSP for all four of the QDs, that is Tuesday 30 September to Friday 3 October 2003.

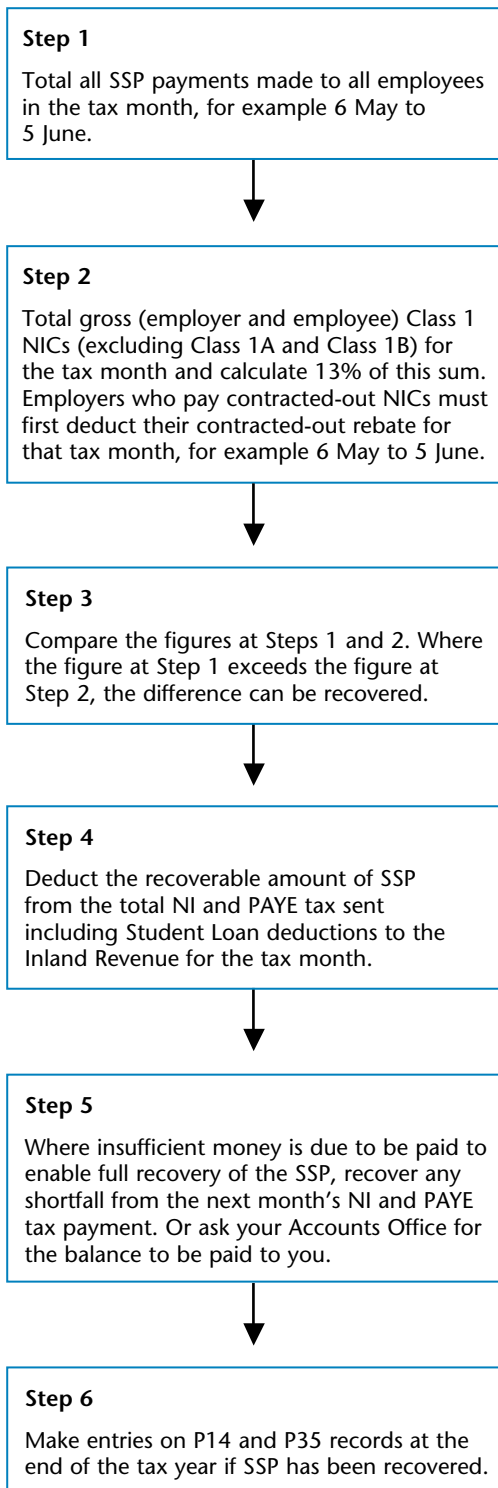
Using the same method of calculation, find '4' in the number of QDs in the week column and '4' for the number of days sickness that is four QDs x four days of sickness. This gives the amount of SSP you must pay for that week, that is the full weekly rate of £64.35 for this employee. The final week of sickness covers only four QDs, that is Tuesday 7 October to Thursday 9 October 2003.

Again, the number of QDs is four. 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, £48.27 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 £128.71.

(£16.09 + £64.35 + £48.27 = £128.71).

Statutory Sick Pay Recovery Flowchart 3



Recovering Statutory Sick Pay

Can I recover the Statutory Sick Pay paid to my employee?

SSP may be recoverable under the Percentage Threshold Scheme (PTS) which is designed to help employees who have a high proportion of their workforce sick at any one time and is not restricted to small businesses.

Unless you qualify under the PTS, you are not entitled to recover any of the SSP paid to your employees.

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, PAYE Tax, Student Loan deductions etc due in a particular tax month, the excess can be deducted from your next months payment.

If you need to get the money back quickly, you can ask 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 on their earnings in the month(s) they are off sick. 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 and note your account.

Example

Step 1

Class 1 NICs liability for the tax month ending 5 June 2003 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 another calculation.

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

Record keeping and End of Tax Year

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

Record the amount of SSP you are due to recover on your employee's form P12. At the end of the tax year send the completed P12 to your PAYE tax office.

Tables for linking Periods of Incapacity for Work for Statutory Sick Pay

How to use the linking tables

Your employee has a PIW beginning 24 May 2003. To find out if this PIW links with a previous one, go to the May column and find 24 in the column 'First day of PIW'.

Now move across to the next column 'Previous PIW links if on or after' to find the date in line with 24 May 2003.

This date is 28 March 2003. If the last day of an earlier PIW is on or after the 28 March 2003 the PIWs link.

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

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

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

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

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

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

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

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

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

January 2004	
First day of PIW	Previous PIW links if on or after
1	05/11/03
2	06/11/03
3	07/11/03
4	08/11/03
5	09/11/03
6	10/11/03
7	11/11/03
8	12/11/03
9	13/11/03
10	14/11/03
11	15/11/03
12	16/11/03
13	17/11/03
14	18/11/03
15	19/11/03
16	20/11/03
17	21/11/03
18	22/11/03
19	23/11/03
20	24/11/03
21	25/11/03
22	26/11/03
23	27/11/03
24	28/11/03
25	29/11/03
26	30/11/03
27	01/12/03
28	02/12/03
29	03/12/03
30	04/12/03
31	05/12/03

February 2004	
First day of PIW	Previous PIW links if on or after
1	06/12/03
2	07/12/03
3	08/12/03
4	09/12/03
5	10/12/03
6	11/12/03
7	12/12/03
8	13/12/03
9	14/12/03
10	15/12/03
11	16/12/03
12	17/12/03
13	18/12/03
14	19/12/03
15	20/12/03
16	21/12/03
17	22/12/03
18	23/12/03
19	24/12/03
20	25/12/03
21	26/12/03
22	27/12/03
23	28/12/03
24	29/12/03
25	30/12/03
26	31/12/03
27	01/01/04
28	02/01/04
29	03/01/04

March/April 2004	
First day of PIW	Previous PIW links if on or after
1	04/01/04
2	05/01/04
3	06/01/04
4	07/01/04
5	08/01/04
6	09/01/04
7	10/01/04
8	11/01/04
9	12/01/04
10	13/01/04
11	14/01/04
12	15/01/04
13	16/01/04
14	17/01/04
15	18/01/04
16	19/01/04
17	20/01/04
18	21/01/04
19	22/01/04
20	23/01/04
21	24/01/04
22	25/01/04
23	26/01/04
24	27/01/04
25	28/01/04
26	29/01/04
27	30/01/04
28	31/01/04
29	01/02/04
30	02/02/04
31	03/02/04
1	04/02/04
2	05/02/04
3	06/02/04
4	07/02/04
5	08/02/04

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

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