

### Checklist and worksheet

Part 1 is a self-certificate form for your employee's use if you wish. Part 2 is a checklist to guide you through the steps you must take to pay, record and get back Statutory Sick Pay (SSP).

#### What to do

Use the checklist as a worksheet by filling in the answer spaces as you go.

You will also need:

- form SSP2 or your own SSP record form
- SSP/SMP Tables, CA35/36
- Employer's Quick Guide to Pay As You Earn and National Insurance contributions, CWG1
- SSP Manual, CA30

#### Part 1 - to be completed by the employee

Full name

Letters      Numbers      Letter

National Insurance Number

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Clock or payroll number

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Reason for absence

First day of sickness

Day	Month	Year

Did you do any work that day? Yes  No

Last day of sickness  
(to be inserted by the employer if not known at the time of completion)

Day	Month	Year

Did you see your doctor or go to hospital?

Yes  No

If Yes, did you get a sick note? Yes  No

Signature

Date

	/	/
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#### Part 2 - to be completed by the employer

### Notification and evidence of incapacity

**1** If notification is made later than your rules specify, or later than the 7th calendar day, and you consider there was no 'good cause' for delay, you can withhold SSP. See paragraph 27 of CA30.

**Was notification in time?**

Yes  Go to step 2

No

How many days SSP are you withholding?

**2** If you believe the incapacity is not genuine, you can refuse to pay SSP. See paragraph 31 of CA30.

**Do you believe the incapacity is genuine?**

Yes  Go to step 3

No

Tell your employee why you will not be paying them SSP.

**Please turn over ►**

## Can I pay Statutory Sick Pay?

**3** Check that the employee has been sick for 4 or more calendar days in a row. Weekends, holidays and other days the employee would not normally work are included. Periods of 4 or more calendar days in a row are called Periods of Incapacity for Work (PIWs).

### Has a PIW formed?

Yes  Go to step **4**

No

You should not pay SSP for any spell of sickness of less than 4 calendar days in a row.

**4** PIWs separated by 56 calendar days, ie 8 weeks, or less 'link' and are treated as one. See paragraph 21 of CA30 for more information.

### Last day of previous PIW

Day    Month    Year

/	/	/

Use leaflet CA35/36 to check if the PIW links to a previous PIW.

### Do the PIWs link?

Yes  Check your records to see what you did at that time. If you:

- could not pay SSP then, you should not pay it now. Give the employee form SSP1 and note this on your SSP records
- paid SSP, go to step **9**

No  Go to step **5**

**5** SSP is payable to all employees whose average weekly earnings are at or above the lower earnings limit for National Insurance contributions. You can find the lower earnings limit for each year in CA38(CF391). For most employees, it will be obvious if their average weekly earnings are above this limit and you will not need to calculate their average weekly earnings. If you need to do the calculation, or are not sure, see paragraphs 45-52 of CA30.

### Are their average weekly earnings less than the lower earnings limit for National Insurance contributions?

Yes  You should not pay SSP. Give the employee form SSP1 and note this on your SSP records

No  Go to step **6**

**6** You cannot pay SSP if, on the **first day of the PIW** the employee:

- is aged 65 or more
- has a contract of service for a specified period of 3 months or less
- is abroad outside the European Economic Area (EEA). **Employees outside the EEA with a PIW starting on or after 6 April 1996 may be entitled to SSP. Please see paragraph 43 of the SSP Manual CA30, and the April 1996 supplement**

### Do any of these apply?

Yes  You should not pay SSP. Give the employee form SSP1 and note this on your SSP records

No  Go to step **7a**

- is away from work because of a trade dispute
- is in legal custody
- has not yet done any work for you

- is pregnant and the 18 week disqualifying period has begun  
See paragraph 40 of CA30 for more information.

**7a** Ask your employee if they have a linking letter, BF220, BM7 or BM8 from the DSS Benefits Agency (DHSS Social Security Agency in Northern Ireland). If the employee has been employed by you for less than 8 weeks, ask the local Benefits Agency office if the employee recently claimed benefit and was given a linking letter and the date on the linking letter.

**Was the employee given a linking letter?**

**Yes**  **No**

Go to step **7b**  
Go to step **8a**

**7b** Linking letters bear a date before which SSP is not payable. Check to see if the first day of the PIW is before this date. See paragraph 35 of CA30 for more information.

**Is the first day of the PIW before the date on the letter?**

**Yes**  **No**

You should not pay SSP. Give the employee form SSP1 and note this on your SSP records  
Go to step **8a**

**8a** Has the employee given you form SSP1(L) from their old employer?

**Does the employee have form SSP1(L)?**

**Yes**  **No**

Go to step **8b**  
Go to step **9**

**8b** Use leaflet CA35/36 to check if the gap between the first day of the PIW with you and the last day of SSP shown at Date 2 of form SSP1(L) is 56 days, ie 8 weeks, or less. See paragraph 64 of CA30 for more information.

**Is the gap 56 days or less?**

**Yes**  **No**

Go to step **8c**  
Go to step **9**

**8c** Your maximum liability to pay SSP is reduced by the number of weeks shown on the form. Form SSP1(L) has no other effect on the employee's PIW with you.

**How many weeks are shown on the form?**

weeks

If there are:

- 28 weeks, you should not pay SSP. Give the employee form SSP1 and note this on your SSP records
- less than 28 weeks, go to step **9**

## When do I start to pay?

**9** SSP is only paid for qualifying days. It is not payable for the first 3 qualifying days in a PIW, which are known as waiting days. Qualifying days must be agreed between you and the employee, they are usually the days of the week that the employee is required to work under their contract. See paragraph 22 of CA30 for more information.

**Circle agreed qualifying days**

Sun Mon Tues Wed Thurs Fri Sat

Remember linked PIWs, see step 4, are treated as one. If the PIW links to a previous one, the 3 waiting days may have been served.

**Which is the first qualifying day after the 3 waiting days for which SSP is payable?**

day

Go to step **10**

Please turn over ►

## How much do I pay?

- 10** You will find the weekly rate in the SSP tables, CA35/36.

The daily rate is the weekly rate divided by the number of qualifying days in the week.

**Do you have a company sick pay scheme?**

If you have a company sick pay scheme, your SSP liability is met by the payment of your own sick pay **if it is equal to or greater than the SSP due.**

**Number of qualifying days**

**Daily rate** £

**Yes**

**Daily rate** £

**No**  Go to step **11**

## When do I stop paying SSP?

- 11** You must stop paying SSP if:

- your employee's incapacity for work under the contract ends
- the contract of service ends
- your employee has received 28 weeks SSP, including any SSP shown on form SSP1(L) from step **8c**
- your employee is pregnant and the 18 week disqualifying period begins
- your employee's linked PIW with you has run for 3 years
- your employee goes abroad outside the European Economic Area (EEA). **Employees outside the EEA with a PIW starting on or after 6 April 1996 may be entitled to SSP. Please see paragraph 68 of the SSP Manual CA30, from April 1997**
- your employee is taken into legal custody
- your employee dies

**Do any of these apply?**

**Yes**  You must stop paying SSP. Give your employee form SSP1 if they are still sick and note this on your SSP records. See paragraph 64 of CA30 for more information.

**No**  Go to step **12**

## What records must I keep?

- 12** From the tax year 1996/1997 you must keep at least these records for any employee who is absent from work through illness:

- all PIWs, ie spells of sickness lasting at least four calendar days in a row reported by your employees
- all payments of SSP made during a PIW
- where SSP has been recovered under the Percentage Threshold Scheme (PTS) in any tax month on form:
  - P14, the SSP paid to the employee in the tax months in which SSP is recovered
  - P35, the total SSP recovered during the tax year

You must keep these records for 3 years after the end of the tax year to which they relate.

## Can I claim the SSP back afterwards?

- 13** Unless you qualify for reimbursement under the Percentage Threshold Scheme (PTS), you are not entitled to recover any of the SSP paid to your employees. To work out if you qualify under the PTS in any month, you must compare your SSP payments in the tax month with a percentage of your total, employers' and employees', gross Class 1 National Insurance contribution liability for that month. Class 1A National Insurance contributions are excluded. For more information, see the Employer's Quick Guide to Pay As You Earn and National Insurance contributions, CWG1.