

Statutory Sick Pay (SSP)

In case of sickness, the employees can be entitled to **Statutory Sick Pay (SSP)** paid by the employer and whom the amount is reviewed each year by HMRC.

To qualify for Statutory Sick Pay (SSP) employees must:

- ☐ Have an employment contract
- ☐ Earn at least £112 a week (*Lower Earnings Limit – LEL*)
- ☐ Have been sick for 4 or more days in a row (including non-working days) - known as a 'period of incapacity for work'. However If your employee has regular periods of sickness, they may count as 'linked' called **Linked periods of sickness**. To be linked, the periods must qualify for SSP by lasting 4 or more days each and be 8 weeks or less apart. Your employee is no longer eligible for SSP if they have a continuous series of linked periods that lasts more than 3 years.
- ☐ The employee must tell her/his employer that she/he is sick, from the 8th day of sickness (except if the employment contract gives a shorter delay). Be careful, you have to distinguish the fact to inform the employer from the fact to provide a medical evidence of the sickness. The employer can ask a proof of the sickness, but can't ask a medical certificate for the first seven days of sickness.
- ☐ After 7 days the employee must provide a medical certificate/fit note from his/her doctor.
- ☐ The employer can pay the SSP to the employee up to 28 weeks.

Calculation of the SSP indemnity:

The weekly rate for SSP is 88.45£. They are subject to tax. The amount of the SSP allowance is fixed. The employer can offer more if they have a company sick pay scheme. Company schemes are also called 'contractual' or 'occupational' sick pay and must be included in an employment contract.

HMRC will pay SSP for any employee if the employer is insolvent. The employee will have to contact the Statutory Payment Disputes Team, telephone: 03000 560 630.

The first 3 days of sickness are not taken into account in the calculation of SSP indemnity. These days are called **waiting days**. The definition of the waiting days is based on days usually worked by the employee, like the days taken in charge, which are called **qualifying days**.

Example 1: if the employee usually works from Monday to Friday and that the sickness begins on Friday, the waiting days will be Friday, Monday and Tuesday. The calculation of SSP will start on Wednesday.

Example 2: if the employee usually works only on Thursdays and Fridays, and that the employee is sick on Friday, the waiting days will be the 1st day of sickness on Friday, and Thursday and Friday of the following week. The calculation of SSP will start Thursday of the 3rd week, if the employee is still sick.

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No eligibility to SSP – form SSP1:

If the employee does not answer to qualifying conditions to benefit from SSP, the employer must provide him/her a form SSP1 form within 7 days, in order to allow him/her to ask for **Employment support and allowances -ESA**.

The employee could not benefit of SSP if:

- An employee is sick for more than 3 days but is not qualify for the conditions described on 1st paragraph
- He/she already received the maximum amount of SSP (28 weeks)
- He/she took 3 years or more of linked periods of sickness
- She already is on Statutory Maternity Pay (SMP) or maternity allowances (MA).
- When employees leave the company during sickness

Please contact us to obtain this form SSP1.

Recovering SSP by the employer:

The « **Percentage Threshold Scheme** » (PTS) provides a measure of compensation for employers faced with high levels of sick absence. The scheme **has been abolished from April 2014** but **Employers have until 5 April 2016 to recover SSP paid in respect of periods up to 5 April 2014.**

⇒SSP being not very high, employers subscribe more and more often to private insurances for their employees (income protection and health insurance).

Feel free to contact us for quotations.

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