Statutory Sick Pay (SSP)

In case of sickness, the employees can benefit from **Statutory Sick Pay (SSP)** paid by the employer and whom the amount is set each year by the HMRC / Tax Office: 99.35 GBP / week (2022) payable during a maximum of 28 weeks.
SSP is the minimum amount of pay to be paid to your employee during his/her sickness. The amount being quite low (about 430 GBP for one month!), it is highly recommended to complete the SSP rights by additional benefits to be set into a Company sick pay policy (also called Sick Pay scheme or Occupational scheme) and be clearly stated into the employment contract at start.

ATTN SSP is different from the IJSS in France: this is a minimum to be paid by the employer to the Employee : not a refund to be paid back by the HMRC to the Employer !!!!

<u>To qualify for Statutory Sick Pay (SSP), EMPLOYEES must:</u>

- ☐ Have signed an employment contract and have already done some work for the employer
- ☐ Earn at least £123 per week (Threshold 2022)
- ☐ Have been ill, self-isolating or ‘shielding’ for at least 4 days in a row (including non-working days)- known as a ‘period of incapacity for work’. However, the Employer will also have to consider regular periods of sickness, that may count as **Linked periods of sickness**.
- ☐ The employee must tell the employer he/she is sick before the deadline set in the employment contract - or within 7 days if this is not specified in the contract. Be careful, you must distinguish the fact to inform the employer from the fact to provide a medical evidence of the sickness. **The employer can ask for a proof of the sickness (Self certificate during the first 6 days) but a medical certificate (called Fit Note / Sick Note) is legally required only from the 7th Day of sickness.**
- ☐ The employer can pay the SSP to the employee up to a maximum of 28 weeks.

<u>If the employee cannot work because of coronavirus (COVID-19)</u>

The Coronavirus Statutory Sick Pay Rebate Scheme has now closed. The last date for submitting or amending a claim was 24 March 2022.

<u>Calculation of the SSP indemnity:</u>

The weekly rate for SSP is £99.35. They are subject to tax. 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.

The first 3 days of sickness are not considered 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**.

You only get paid for waiting days if you have already received SSP within the last 8 weeks, OR If the employer has inserted a special benefit in the employment contract.

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.

ATTENTION !!!! END of SSP or Not entitled to SSP – form SSP1:

The employee may be able to apply for **Universal Credit** or **Employment and Support Allowance (ESA)**. The employer must provide him/her the SSP1 form to support the application:

- within 7 days of the employee going off sick (If you do not qualify for SSP)
- within 7 days of the employee's SSP ending, if it ends unexpectedly while he/she is still sick
- on or before the beginning of the 23rd week, if the employee SSP is expected to end before his/her sickness does

The employee could not benefit of SSP if:

- He/she already received the maximum amount of SSP (28 weeks)
- She already is on Statutory Maternity Pay (SMP)
- Are self-isolating after entering or returning to the UK and do not need to self-isolate for any other reason

Feel free to contact us should you have further questions!