

# Leaflet



## **Statutory Sick Pay**

The information and benefit rates in this leaflet are correct at April 2008

## What is statutory sick pay (SSP)?

Statutory sick pay is a fixed amount paid by employers to employees who are sick. It does not matter what other income you have and you do not need to have paid national insurance contributions. SSP is treated like any other earnings for tax purposes.

If there is a dispute about SSP the employee can appeal to HM Revenue and Customs (HMRC).

Many employers pay occupational sick pay on top of SSP. This is part of the employment contract. If there is a dispute about occupational sick pay the employee may need to take legal action against the employer. This leaflet does not cover the rules relating to occupational sick-pay.

## How much do I get?

SSP is currently £75.40 a week.

If you have a low income you may also be able to claim income support to top up your weekly money and housing/council tax benefit to help pay for your rent and council tax while you are off sick. From 28 October 2008, income support for people who are sick will be replaced by income related employment and support allowance. You may also be able to claim working tax credit. See page 4 for more about this. Seek further advice if you think you may qualify for a top-up.

## Who can get SSP?

To get SSP you must:

- be an employee
- earn £90.00 or more a week before deductions
- have been unable to work for at least 4 consecutive days because you are sick
- have notified the employer of your sickness
- not be on strike

If you fall ill before your first day at work for your employer, you cannot get SSP for this period of sickness (unless you have worked for the same employer in the last 8 weeks). Usually, if you fall sick, you can claim SSP as long as you have actually started work. If you were claiming a benefit because you were incapable of work before you became an employee, your employer does not have to pay you SSP if you fall sick within 8 weeks of that benefit claim ending. In those circumstances you should reclaim the benefit you were previously receiving. If you were claiming benefits because you were incapable of work for more than 28 weeks, but you take a job and fall sick again within 104 weeks of ending your benefit claim, you can go back onto the benefit you were getting at the same level you received previously. This amount is often more than SSP.

## For how long is SSP paid?

You cannot get SSP for the first 3 days of sickness that you would normally have worked unless you have already been off work sick in the last 8 weeks.

You can usually get SSP for 28 weeks. Any periods of sickness separated by less than 8 weeks are added together when working out this 28-week period.

If you have regular absences from work all separated by less than 8 weeks, you cannot get SSP for any day that is more than 3 years after your first day of sickness. This applies even if the absences added together are less than 28 weeks in total.

Your SSP will stop if you are dismissed or resign while you are off sick.

## How do I claim SSP?

Tell your employer that you are sick. Your employer should tell you how they wish to be notified. Your employer cannot ask you to tell them in person or ask for a medical certificate from your GP for the first 7 days of sickness, but you may need to complete a “self-certification” form. This could be a special form provided by your employer or an SC2 form available from your doctor or local social security office. After 7 days you will need to send in a medical certificate.

If your employer decides that you cannot get SSP, s/he must give you an “exclusion form” – (SSP(1)E) within 7 days.

## What if my employer refuses to pay SSP?

HMRC relies on employers to administer SSP. If there is a dispute between you and your employer about whether you can get SSP, you can ask the Revenue to decide whether or not you should get it. Your application should normally be made on form SSP14 and sent to the Statutory Payments Dispute Team, Room BP3202, Benton Park View, Longbenton, Newcastle upon Tyne, NE98 1YS. The form is available on-line at [www.hmrc.gov.uk](http://www.hmrc.gov.uk). You may also be able to order the form at your local Revenue office. You must ask for the decision within 6 months of the first day that your entitlement to SSP is in dispute. If you cannot get form SSP14 you should ask for a decision in writing before the 6 month deadline. If you are unhappy with the Revenue’s decision, you have 30 days to appeal to the Tax Appeal Commissioners.

You may be able to get incapacity benefit, income support (or, from October 2008, employment and support allowance), housing or council tax benefit or working tax credit if you cannot get SSP or while you are challenging the SSP decision – seek further advice.

## What happens when SSP ends?

Your employer should give you a form telling you when your SSP ends (SSP1) and return any medical certificates covering the time after SSP ends.

When SSP ends, if you are still too sick to work, you may be able to claim incapacity benefit (or from October 2008, employment and support allowance). Send the SSP1 form and medical certificate to your local social security office. You may also be able to get income support (or from October 2008, income related employment and support allowance), housing and council tax benefit. If your employer fails to send you form SSP1 you should get one from your local social security office. Do not delay in doing this as you may lose benefit.

You can claim incapacity benefit even if you are still getting occupational sick pay from your employer.

## SSP and working tax credit

People on a low income, working at least 16 hours a week (or 30 where appropriate) immediately before SSP starts, may qualify for working tax credit (WTC) as they are treated as being in remunerative work during the time they are getting SSP.

If you have been getting SSP for 20 weeks you may be able to get WTC as a disabled worker via a fast track route if you have a disability likely to last at least six months from the date of your claim and your earnings have dropped by at least 20% or £15 per week, whichever is greater.

SSP is treated as income for tax credit purposes and you should notify the Revenue of any change in your anticipated annual income and when your SSP stops. It is important to let the Revenue know when your SSP ends because if you are still incapable of work after the SSP stops you are no longer entitled to WTC unless you have a partner who is working at least 16 hours (or 30 where appropriate) a week.

**Claim** tax credits by phoning the Tax Credits Helpline on 0845 300 3900 or get a claim form from any local tax office.

## Further help and advice

Your trade union or local Citizens Advice Bureau can advise you about SSP.

For details about your local Citizens Advice Bureau contact the Customer Services Centre at Hertfordshire County Council (HCC) on 01438 737555 or 01923 471555 if you are calling from an 01923 or 020 8 number. You can also access more information at [www.hertfordshirecab.org.uk](http://www.hertfordshirecab.org.uk)

For legal help and information and details of other advice agencies in Hertfordshire, contact the Community Legal Advice helpline on 0845 3454345 (Mon - Fri 9 a.m. - 6.30 p.m.) or visit the website at [www.communitylegaladvice.org.uk](http://www.communitylegaladvice.org.uk)

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