

1991 No. 137

STATUTORY SICK PAY

**The Statutory Sick Pay (Small Employers' Relief)
Regulations (Northern Ireland) 1991**

Made 29th March 1991

Coming into operation 6th April 1991

The Department of Health and Social Services, in exercise of the powers conferred on it by Articles 11(1B), (1D) and 28(5) of the Social Security (Northern Ireland) Order 1982(a) and Article 4(4) of the Statutory Sick Pay (Northern Ireland) Order 1991(b), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991 and shall come into operation on 6th April 1991.

(2) In these regulations—

- “the Order” means the Social Security (Northern Ireland) Order 1982;
- “the day in question” means a day in respect of which an employer is liable to make a payment of statutory sick pay to an employee;
- “the qualifying tax year” means the tax year preceding the tax year in which the day in question falls;
- “the specified day” means, in relation to a particular employee, the first day of incapacity for work in a period of incapacity for work on which the entitlement threshold is exceeded;
- “income tax month” means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month.

Employer's contributions payments

2.—(1) Subject to paragraphs (2) to (6), an employer is a small employer where the amount of his contributions payments for the qualifying tax year did not exceed £15,000.

(2) For the purposes of this regulation, the amount of an employer's contributions payments shall be determined without regard to any deductions that may be made from them under Article 11 of the Order or under any other statutory provision.

(a) S.I. 1982/1084 (N.I. 15); Article 11(1D) was inserted by Article 4(1) of the Statutory Sick Pay (Northern Ireland) Order 1991 (S.I. 1991/765 (N.I. 9))

(b) S.I. 1991/765 (N.I. 9)

(3) Where in the qualifying tax year an employer has contributions payments in one or more but less than 12 of the income tax months, the amount of his contributions payments for that tax year shall be estimated by adding together all of those payments, dividing the total amount by the number of those months in which he has those payments and multiplying the resulting figure by 12.

(4) Where in the qualifying tax year an employer has no contributions payments, but does have such payments in one or more income tax months which fall both—

(a) in the tax year in which the specified day falls; and

(b) before the specified day or, where there is more than one such day in that tax year, before the first of those days,

then the amount of his contributions payments attributed to the qualifying tax year shall be estimated in accordance with paragraph (3), but as if the amount of the contributions payments falling in those months had fallen instead in the corresponding tax months in the qualifying tax year.

(5) Paragraph (6) applies where an employer who has made two or more elections under regulation 2A of the Income Tax (Employments) Regulations 1973(a) (multiple employers) to be treated as a different employer in respect of each of the groups of employees specified in the election.

(6) The different employers covered by each of the elections of the employer first mentioned in paragraph (5) shall be treated for the purposes of Article 11(1B) to (1E) of the Order(b) as one employer.

Number of weeks

3. The prescribed number of weeks for the purposes of Article 11(1B)(b) of the Order is 6.

Sealed with the Official Seal of the Department of Health and Social Services on 29th March 1991.

(L.S.)

A. N. Burns

Assistant Secretary

(a) S.I. 1973/334; regulation 2A was inserted by S.I. 1990/79

(b) Article 11(1B), (1C), (1D) and (1E) was inserted by Article 4(1) of the Statutory Sick Pay (Northern Ireland) Order 1991

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations come into operation on 6th April 1991 and are consequential upon the coming into operation of the Statutory Sick Pay (Northern Ireland) Order 1991 ("the 1991 Order") which provides for the amount of statutory sick pay reimbursed to employers to be reduced from 100 per cent. to 80 per cent. Certain relief is introduced by Article 4 of that Order for small employers.

Regulation 2 defines "small employer" as an employer whose total amount of contributions payments did not exceed £15,000 in the qualifying tax year.

Regulation 3 prescribes 6 as the number of weeks an employee needs to have been entitled to statutory sick pay in any one period of incapacity for work before the small employer qualifies for relief on payments of statutory sick pay to that employee.

The regulations correspond to provision contained in regulations made by the Secretary of State for Social Security in relation to Great Britain and accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30), are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

Article 11(1D) of the Social Security (Northern Ireland) Order 1982, as inserted by Article 4(1) of the 1991 Order, and Article 4(4) of the 1991 Order are two of the enabling provisions under which these regulations are made. They are brought into operation, for the purpose only of authorising the making of regulations on 29th March 1991 and for all other purposes on 6th April 1991, by virtue of Article 2 of the Statutory Sick Pay (1991 Order) (Commencement) Order (Northern Ireland) 1991 (S.R. 1991 No. 129 (C. 7)).