

1995 No. 70

STATUTORY SICK PAY

**The Statutory Sick Pay Percentage Threshold Order 1995
(Consequential) Regulations (Northern Ireland) 1995**

Made 7th March 1995

Coming into operation 6th April 1995

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 155A(4) and 159(5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) 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 Percentage Threshold Order 1995 (Consequential) Regulations (Northern Ireland) 1995 and shall come into operation on 6th April 1995.

(2) The Interpretation Act (Northern Ireland) 1954(b) shall apply to these regulations as it applies to a Measure of the Assembly.

Savings in respect of small employers' relief

2. Notwithstanding the revocation by the Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995(c) of—

(a) the Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations (Northern Ireland) 1983(d); and

(b) the Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991(e),

those regulations shall continue to have effect for the purposes of entitling an employer to recover an amount of statutory sick pay paid (whether before or after 6th April 1995) in respect of any day of incapacity for work before 6th April 1995.

(a) 1992 c. 7; section 155A is inserted by Article 5(1) of the Statutory Sick Pay (Northern Ireland) Order 1994 (S.I. 1994/766 (N.I. 5))

(b) 1954 c. 33 (N.I.)

(c) S.R. 1995 No. 69

(d) S.R. 1983 No. 54; relevant amending regulations are S.R. 1991 No. 138 and S.R. 1994 No. 103

(e) S.R. 1991 No. 137, amended by S.R. 1992 No. 139 and S.R. 1994 No. 76

Amendment of the Statutory Sick Pay (General) Regulations

3. After regulation 21 of the Statutory Sick Pay (General) Regulations (Northern Ireland) 1982(a) (treatment of 2 or more contracts of service as one) there shall be inserted the following regulation—

“Election to be treated as different employers not to apply to recovery of statutory sick pay

21A.—(1) Paragraph (2) applies for the purposes of section 155A of the Contributions and Benefits Act (power to provide for recovery by employers of sums paid by way of statutory sick pay) and of any order made under that section(b).

(2) Where an employer has made 2 or more elections under regulation 3 of the Income Tax (Employments) Regulations 1993(c) to be treated as a different employer in respect of each of the groups of employees specified in the election, the different employers covered by each of those elections shall be treated as one employer.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 7th March 1995.

(L.S)

W. G. Purdy

Assistant Secretary

(a) S.R. 1982 No. 263; relevant amending regulations are S.R. 1992 No. 453

(b) See S.R. 1995 No. 69

(c) S.I. 1993/744, to which there are amendments not relevant to these regulations

(This note is not part of the Regulations.)

These regulations are consequential upon the coming into operation of the Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995 ("the Percentage Threshold Order"), which allows employers to recover payments of statutory sick pay in excess of 13 per cent. of their liability for Class 1 contributions payments in any income tax month.

Regulation 2 provides for savings in respect of the regulations revoked by the Percentage Threshold Order which provided primarily for relief of small employers who had made payments of statutory sick pay.

Regulation 3 inserts regulation 21A into the Statutory Sick Pay (General) Regulations (Northern Ireland) 1982. This provides for an employer who elects to be treated as different employers for income tax purposes to be treated as one employer for the purposes of provisions relating to recovery of statutory sick pay.

These regulations make in relation to Northern Ireland only provision corresponding 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 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.