



Social Security Administration Act 1992

1992 CHAPTER 5

PART IX

ALTERATION OF CONTRIBUTIONS ETC.

149 Statutory sick pay - power to alter limit for small employers' relief

If and so long as regulations under section 158(3) of the Contributions and Benefits Act prescribe an amount which an employer's contributions payments must not exceed if he is to be a small employer for the purposes of that section, the Secretary of State shall in each tax year consider whether that amount should be increased, having regard to any increase in the aggregate amount of all primary and secondary Class 1 contributions payable in Great Britain and such other matters as he considers appropriate.