

1987 No. 92

TERMS AND CONDITIONS OF EMPLOYMENT

The Statutory Sick Pay (Additional Compensation of Employers) Amendment Regulations 1987

<i>Made - - - -</i>	<i>27th January 1987</i>
<i>Laid before Parliament</i>	<i>4th February 1987</i>
<i>Coming into force</i>	<i>6th April 1987</i>

The Secretary of State for Social Services, with the concurrence of the Inland Revenue insofar as their concurrence is required, in exercise of the powers conferred upon him by sections 9(1A), 26(1), 45(2) and 47 of the Social Security and Housing Benefits Act 1982 (a) and of all other powers enabling him in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Statutory Sick Pay (Additional Compensation of Employers) Amendment Regulations 1987 and shall come into force on 6th April 1987.

(2) In these regulations “the principal regulations” means the Statutory Sick Pay (Additional Compensation of Employers and Consequential Amendments) Regulations 1985 (b).

Amendment of regulation 1(2) of the principal regulations

2. In regulation 1(2) of the principal regulations (interpretation) after the definition of regulation 2, regulation 3, regulation 4 and regulation 5 there shall be inserted—

“ “statutory maternity pay” has the same meaning as in Part V of the Social Security Act 1986 (c);”

Substitution for regulation 3 of the principal regulations

3. For regulation 3 of the principal regulations (determination of amount) there shall be substituted the following regulation—

“3. In respect of a payment of statutory sick pay made in the tax year commencing 6th April 1987, an employer shall be entitled under regulation 2 to an amount equal to 7 per cent. of the payment, that percentage being the total amount of secondary Class 1 contributions estimated by the Secretary of State as to be paid in respect of statutory maternity pay and statutory sick pay by all employers in that year, expressed as a percentage of the total amount of statutory maternity pay and statutory sick pay estimated by him to be paid by all employers in that year.”.

(a) 1982 c.24; section 9(1A) was inserted by the Social Security Act 1985 (c.53), section 19(1)(a), and amended by the Social Security Act 1986 (c.50), section 67(2).

(b) S.I. 1985/1411.

(c) 1986 c.50.

Signed by authority of the Secretary of State for Social Services.

23rd January 1987

John Major
Minister of State,
Department of Health and Social Security

The Commissioners of Inland Revenue hereby concur.
By Order of the Commissioners of Inland Revenue.

27th January 1987

B. Pollard
A. J. G. Isaac
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Statutory Sick Pay (Additional Compensation of Employers and Consequential Amendments) Regulations 1985 by inserting a new regulation 3 into those regulations (regulation 2).

The new regulation 3 provides that, for the tax year beginning on 6th April 1987, the rate of an employer's additional compensation in respect of any payment of statutory sick pay made by him is to be 7 per cent., that rate having been determined by reference to the aggregate of secondary Class 1 contributions paid in respect of statutory sick pay and statutory maternity pay.

As these regulations are made under section 9 of the Social Security and Housing Benefits Act 1982 they are exempted by paragraph 15A of Schedule 3 to the Social Security Act 1980 (c.30) (see also paragraph 107 of Schedule 10 to the Social Security Act 1986) from the requirement under section 10(1) of the Social Security Act 1980 to refer proposals to the Social Security Advisory Committee and are made without reference to that Committee.

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