
STATUTORY INSTRUMENTS

1996 No. 777

SOCIAL SECURITY
TERMS AND CONDITIONS OF EMPLOYMENT

The Social Security Contributions, Statutory
Maternity Pay and Statutory Sick Pay
(Miscellaneous Amendments) Regulations 1996

<i>Made</i>	- - - -	<i>12th March 1996</i>
<i>Laid before Parliament</i>		<i>15th March 1996</i>
<i>Coming into force</i>	- -	<i>6th April 1996</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue in so far as their concurrence is required, in exercise of powers conferred upon him by sections 153(5)(b), 156(1), 162, 163(1), 170 and 171(1) of, and paragraph 6 of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(1) and section 130(1), (2) and (4)(a) of the Social Security Administration Act 1992(2) and of all other powers enabling him in that behalf and after reference to the Social Security Advisory Committee(3), hereby makes the following Regulations:—

1. These Regulations may be cited as the Social Security Contributions, Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations 1996 and shall come into force on 6th April 1996.

Amendment of the Statutory Sick Pay (General) Regulations 1982

2.—(1) The Statutory Sick Pay (General) Regulations 1982(4) shall be amended in accordance with the following paragraphs of this regulation.

(2) In regulation 1(2) (interpretation), after the definition of “the Contributions and Benefits Act”(5) there shall be inserted—

““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;”.

(1) 1992 c. 4; sections 163(1) and 171(1) which are interpretation provisions are cited because of the meaning assigned to the words “employee” and “prescribed”.
(2) 1992 c. 5; section 130(1) was amended by Social Security (Incapacity for Work) Act 1994 (c. 18), section 11(1) and Schedule 1, paragraph 49.
(3) See the Social Security Administration Act 1992 (c. 5), section 172(1).
(4) S.I. 1982/894.
(5) The definition was inserted by S.I. 1992/2595.

- (3) In regulation 7(2) (time and manner of notification of incapacity for work)—
- (a) after the word “given” where it first occurs there shall be inserted the words “one month”; and
 - (b) after the words “it later” there shall be inserted “or if in the particular circumstances that is not practicable, as soon as it is reasonably practicable thereafter”.
- (4) In regulation 13(6) (records to be maintained by employers)—
- (a) for sub-paragraphs (b) to (d) of paragraph (1) there shall be substituted—
 - “and
 - (b) any payment of statutory sick pay made in respect of any day recorded under sub-paragraph (a).”; and
 - (b) paragraphs (2) to (5) shall be omitted.
- (5) In regulation 15(7) (provision of information by employers to employees)—
- (a) in paragraph (1)—
 - (i) at the beginning there shall be inserted the words “Subject to paragraph (1A),”, and
 - (ii) after the word “purpose” there shall be inserted the words “or in a form in which it can be processed by equipment operating automatically in response to instructions given for that purpose”;
 - (b) after paragraph (1) there shall be inserted—
 - “(1A) For the purposes of paragraph (1), where, in the particular circumstances of a case, it is not practicable for the employer to furnish the information within the specified time mentioned in paragraph (2), (3), (4)(b)(ii) or (5), he shall, not later than the first pay day within the meaning of regulation 9(1) immediately following the relevant specified time, furnish the information to his employee.”; and
 - (c) in sub-paragraph (b) of paragraph (4) the words from “or, if later” to the end shall be omitted.
- (6) In regulation 15A(8) (statements relating to the payment of statutory sick pay)—
- (a) in paragraph (1)—
 - (i) after sub-paragraph (c) there shall be added—
 - “and
 - (d) the employee requests one or more statements in relation to the payment of statutory sick pay,”
 - (ii) for the words “a statement” there shall be substituted the words “one or more statements”, and
 - (iii) for the words “employment ending” there shall be substituted—
 - “employee making the request under sub-paragraph (d), or where it is not practicable, not later than his first pay day within the meaning of regulation 9(1) which would have fallen within the next income tax month immediately following that request.”; and
 - (b) paragraph (7) shall be omitted.

(6) Regulation 13 was amended by [S.I. 1986/477](#).

(7) Regulation 15 was amended by [S.I. 1986/477](#) and [1995/829](#).

(8) Regulation 15A was inserted by [S.I. 1986/477](#) and further amended by [S.I. 1987/868](#).

Amendment of the Statutory Sick Pay (Mariners, Airmen and Persons Abroad) Regulations 1982

3.—(1) The Statutory Sick Pay (Mariners, Airmen and Persons Abroad) Regulations 1982(9) shall be amended in accordance with the following paragraphs of this regulation.

(2) In regulation 1(2) (interpretation), after the definition of “the Act” there shall be inserted—

““the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992(10);

“the Contributions Regulations” means the Social Security (Contributions) Regulations 1979(11);”.

(3) After regulation 5 (persons in other member States—meaning of “employee”) there shall be inserted—

“Persons absent from Great Britain—meaning of “employee”

5A. Subject to regulations 5, 6(2), 7(2) and 9, where a person, while absent from Great Britain for any purpose, is gainfully employed by an employer who is liable to pay in respect of him secondary Class 1 contributions under section 6 of the Contributions and Benefits Act 1992 or regulation 120 of the Contributions Regulations(12), he shall be treated as an employee for the purposes of Part XI of the Contributions and Benefits Act.”.

(4) For regulation 10 (persons abroad—period of entitlement ending or not arising) there shall be substituted—

“Persons abroad—general

10. In a case where a mariner, an airman or a continental shelf employee, respectively, within the meaning of regulation 6(1), 7 or 8, or a person who, is an employee or, is treated as an employee under regulation 5 or 5A, is incapable of work during a period of entitlement to statutory sick pay while absent from Great Britain, his entitlement to statutory sick pay shall cease only if he fails to satisfy the conditions of entitlement under Part XI of the Contributions and Benefits Act notwithstanding that his employer ceases, during the period of entitlement, to be liable to pay, in respect of him, secondary Class 1 contributions under section 6 of the Contributions and Benefits Act or regulation 120 of the Contributions Regulations.”.

(5) Regulation 11 shall be omitted.

(6) Regulation 12 shall be omitted.

(7) Regulation 13 shall be omitted.

Amendment of the Statutory Maternity Pay (Persons Abroad and Mariners) Regulations 1987

4.—(1) The Statutory Maternity Pay (Persons Abroad and Mariners) Regulations 1987(13) shall be amended in accordance with the following paragraphs of this regulation.

(2) In regulation 1(2) (interpretation), after the words “Act 1986” there shall be inserted—

(9) S.I. 1982/1349.

(10) 1992 c. 4.

(11) S.I. 1979/591.

(12) Regulation 120 was amended by S.I. 1992/97.

(13) S.I. 1987/418.

“, “the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992(14), “the Contributions Regulations” means the Social Security (Contributions) Regulations 1979(15)

(3) After regulation 2 (persons in other member States—meaning of “employee”) there shall be inserted—

“Persons absent from Great Britain—meaning of “employee”

2A. Subject to regulations 2, 3 and 7(3), where a woman, while absent from Great Britain for any purpose, is gainfully employed by an employer who is liable to pay in respect of her secondary Class 1 contributions under section 6 of the Contributions and Benefits Act or regulation 120 of the Contributions Regulations(16), she shall be treated as an employee for the purposes of Part XII of the Contributions and Benefits Act.”.

(4) Regulation 4 shall be omitted.

(5) In regulation 5 (women who worked in the European Community)—

(a) in paragraph (1)(b), for the words “2 years” there shall be substituted the words “26 weeks”; and

(b) paragraph (2) shall be omitted.

(6) Regulation 9 shall be omitted.

Amendment of Schedule 1 to the Social Security (Contributions) Regulations 1979

5.—(1) The Social Security (Contributions) Regulations 1979(17), Schedule 1 (containing the provisions of the Income Tax (Employments) Regulations 1973 as they apply to earnings-related contributions and Class 1A contributions) shall be amended in accordance with the following paragraphs of this regulation.

(2) In regulation 6(1)(18) (deduction of earnings-related contributions) the words “statutory sick pay or” shall be omitted.

(3) In regulation 13(6)(b)(19) (calculation of deduction), head (ii) shall be omitted.

(4) In regulation 30(20) (return by employer at end of year)—

(a) sub-paragraph (d) of paragraph (1) shall be omitted;

(b) sub-paragraphs (d), (e) and (f) of paragraph (2) shall be omitted; and

(c) after paragraph (2) there shall be inserted—

“(2A) Where Regulation 30B applies, the return required by paragraph (1) and the certificate required by paragraph (2) shall include the information specified in that Regulation.”.

(5) After regulation 30A(21) (special return by employer at end of voyage period) there shall be inserted—

(14) 1992 c. 4.

(15) S.I. 1979/591.

(16) Regulation 120 was amended by S.I. 1992/97.

(17) S.I. 1979/591.

(18) Regulation 6(1) was substituted by S.I. 1981/82 and amended by S.I. 1983/395 and 1987/413.

(19) Regulation 13(6) was amended by S.I. 1981/82, 1983/395, 1984/77, 1987/413, 1991/640 and 1992/1440.

(20) The relevant amending instruments are S.I. 1983/395, 1985/1411 and 1987/413.

(21) Regulation 30A was inserted by S.I. 1982/206.

“Return by employer of recovery under the Statutory Sick Pay Percentage Threshold Order

30B.—(1) This Regulation applies where an employer recovers any amount in respect of statutory sick pay payments made by him in any income tax month in accordance with article 2 of the Statutory Sick Pay Percentage Threshold Order 1995(**22**) (right of employer to recover statutory sick pay).

(2) The information required pursuant to paragraph (2A) of regulation 30 (return by employer at end of year) to be included—

- (a) in the return, is, in respect of each employee, the total amount of statutory sick pay the employer paid in each income tax month in respect of which he made that recovery, and
- (b) in the certificate, is the total amount of statutory sick pay the employer recovered in that tax year.”.

Transitional provision

6. Where a woman’s expected day of confinement falls in a week which begins before 18th August 1996, the Statutory Maternity Pay (Persons Abroad and Mariners) Regulations 1987(**23**), as in force before the commencement of these Regulations, shall continue to have effect as if regulation 4 of these Regulations had not been made.

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

12th March 1996

Oliver Heald
Department of Social Security

The Commissioners of Inland Revenue hereby concur

12th March 1996

A. M. W. Battishill
S. C. T. Matheson
Two of the Commissioners of Inland Revenue

(22) S.I. 1995/512.
(23) S.I. 1987/418.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Statutory Sick Pay (General) Regulations 1982 (S.I. 1982/894), the Statutory Sick Pay (Mariners, Airmen and Persons Abroad) Regulations 1982 (S.I. 1982/1349), the Statutory Maternity Pay (Persons Abroad and Mariners) Regulations 1987 (S.I. 1987/418) and the Social Security (Contributions) Regulations 1979 (S.I. 1979/591).

These Regulations make provision enabling statutory sick pay and statutory maternity pay to be paid to employees (including mariners, airmen and continental shelf employees) who go outside Great Britain on holidays or business; and reduces the extent of the records an employer is required to maintain (regulations 2, 3, 4 and 5).

As respects statutory sick pay alone, these Regulations also make provision reducing the time limit within which an employee may notify his employer of sickness absence where there is good cause for delay; and introducing flexibility into the manner in which, and the time limit within which, an employer is required to provide information to his employees (regulations 2 and 5).

These Regulations also make a transitional provision in respect of women whose expected weeks of confinement fall before 18th August 1996 (regulation 6).

A full compliance cost assessment of the effect these Regulations have on costs of business is available from the House of Commons and House of Lords Libraries. Copies can be obtained by post from the Department of Social Security, Room 623, Adelphi, 1—11 John Adam Street, London WC2N 6HT.