STATUTORY INSTRUMENTS

## 1999 No. 567

## The Social Security Contributions, Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations 1999

## Amendment of the Statutory Sick Pay (General) Regulations 1982

**13.** For regulation 17(2) of the Statutory Sick Pay (General) Regulations 1982 (meaning of "earnings")(1), substitute—

"(2) For the purposes of section 163(2) of the Contributions and Benefits Act, the expression "earnings" refers to gross earnings and includes any remuneration or profit derived from a person's employment except any payment or amount which is—

- (a) excluded from the computation of a person's earnings under regulation 19 or 19B of the Social Security (Contributions) Regulations 1979;
- (b) a chargeable emolument under section 10A of the Social Security Contributions and Benefits Act 1992, except where, in consequence of such a chargeable emolument being excluded from earnings, a person would not be entitled to statutory sick pay.".

(1) S.I. 1982/894; paragraph (2) was substituted by regulation 15(3) of S.I. 1992/2595.