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STATUTORY INSTRUMENTS

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**2021 No. 281**

**SOCIAL SECURITY**

**The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Amendment) Regulations and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) (Amendment) Regulations 2021**

<i>Made</i>	- - - -	<i>9th March 2021</i>
<i>Laid before Parliament</i>		<i>10th March 2021</i>
<i>Coming into force</i>	- -	<i>6th April 2021</i>

The Commissioners for Her Majesty's Revenue and Customs, with the concurrence of the Secretary of State, make the following Regulations in exercise of the powers conferred by section 159B of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and section 155B of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Amendment) Regulations and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) (Amendment) Regulations 2021 and come into force on 6th April 2021.

**Amendment of the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020 and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020**

2. In regulation 3(3)(a) and (b) of the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020<sup>(3)</sup> and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020<sup>(4)</sup>, for "£191.70" substitute "£192.70".

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(1) 1992 c. 4. By virtue of section 39(1) of the Coronavirus Act 2020 (c. 7), the Social Security Contributions and Benefits Act 1992 has effect as if a new section 159B were inserted after section 159A.  
(2) 1992 c. 7. By virtue of section 42(1) of the Coronavirus Act 2020, the Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect as if a new section 155B were inserted after section 155A.  
(3) S.I. 2020/512, amended by S.I. 2020/1030.  
(4) S.I. 2020/513, amended by S.I. 2020/1030.

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**Status:** This is the original version (as it was originally made).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

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9th March 2021

*Angela MacDonald*  
*Justin Holliday*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

The Secretary of State concurs.  
Signed by authority of the Secretary of State for Work and Pensions.

8th March 2021

*Justin Tomlinson*  
Minister for Disabled People, Health & Work  
Department for Work and Pensions

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020 and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020 provide for certain small and medium size employers to reclaim some, or all, of their Statutory Sick Pay costs from Her Majesty's Revenue and Customs. These Regulations amend those instruments to increase the maximum amounts which can be claimed in line with the increase of the rate of Statutory Sick Pay from 6th April 2021.

An Impact Assessment has not been produced for this instrument because it simply increases the level of support in line with the increase in the level of Statutory Sick Pay.