



Fact sheet for Statutory Sick pay (SSP)

What to do if an employee becomes sick

If an employee becomes sick during their employment, their entitlement to SSP is as follows.

For the first week of a sickness an employee may provide a self-certificate sick note, which can be downloaded from the HMRC website

For the second, and subsequent, weeks of a sickness a medical certificate from a doctor must be supplied to the employer.

SSP starts from day 4 of sickness for a maximum of 28 weeks. The first 3 days are 'waiting days' for which no SSP is paid but you may make up their pay, in these three days, and subsequent periods of sickness.

If the total SSP paid in any one month exceeds 13% of the total NI due for that month, the excess can be reclaimed from HMRC by reducing the NI paid.

For 2008/09 tax year the statutory weekly amount of SSP is £75.40 for their normal working week, provided their normal weekly salary is £90.00 (£390 per month) gross or more. The daily rate is the weekly rate divided by the normal working days each week of the employee.

Further information is available from the Nationwide Payroll Company.

Tel: 01536 373111 Fax: 01536 373123
email: info@nationwidepayroll.co.uk
Web: www.nationwidepayroll.co.uk

Further information can be obtained from:
www.hmrc.gov.uk/employers/ssp-faq.htm

