STATUTORY RULES OF NORTHERN IRELAND

1996 No. 108

SOCIAL SECURITY

STATUTORY MATERNITY PAY; STATUTORY SICK PAY

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

Made - - - -	*12th March 1996*
Coming into operation	*6th April 1996*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 149(5)(*b*), 152(1), 158(1), 159(1), 166(1) and 167(1) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and section 122 of the Social Security Administration (Northern Ireland) Act 1992(**2**), and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following Regulations:

Citation, commencement and interpretation

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

(2) The Interpretation Act (Northern Ireland) 1954(**3**) shall apply to these Regulations as it applies to a Measure of the Assembly.

Amendment of the Social Security (Contributions) Regulations

2.—(1) Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(**4**) (application of Income Tax (Employments) Regulations 1973(**5**) to earnings-related contributions and Class 1A contributions) shall be amended in accordance with paragraphs (2) to (5).

(**1**) 1992 c. 7; sections 159(1) and 167(1) are cited because of the power conferred in the meaning of the expression "employee"
(**2**) 1992 c. 8; section 122 is amended by paragraph 48 of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I.1994/1898 (N.I. 12))
(**3**) 1954 c. 33 (N.I.)
(**4**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1981 No. 30, S.R. 1982 No. 69, S.R. 1983 No. 64, S.R. 1985 Nos. 59 and 257, S.R. 1987 No. 143, S.R. 1990 No. 110, S.R. 1991 No. 106 and S.R. 1992 No. 280
(**5**) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744

(2) In Regulation 6(1)(**6**) (deduction of earnings-related contributions) "statutory sick pay or" shall be omitted.

(3) Regulation 13(6)(*b*)(ii)(**7**) is hereby revoked.

(4) In Regulation 30(**8**) (return by employer at end of year)—

(a) paragraph (1)(*d*) is hereby revoked;

(b) in paragraph (2) sub-paragraphs (*d*), (*e*) and (*f*) are hereby revoked;

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

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

(5) After Regulation 30A(**9**) (special return by employer at end of voyage period) there shall be inserted the following Regulation—

"**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 (Northern Ireland) 1995(**10**) (right of employer to recover statutory sick pay).

(2) The information required, pursuant to Regulation 30(2A) 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 the year.".

Amendment of the Statutory Sick Pay (General) Regulations

3.—(1) The Statutory Sick Pay (General) Regulations (Northern Ireland) 1982(**11**) shall be amended in accordance with paragraphs (2) to (6).

(2) In regulation 1(2) (interpretation) after the definition of "Part II" there shall be inserted the following definition—

""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;".

(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 "one month";

(b) after "it later" there shall be inserted "or, if in the particular circumstances that is not practicable, as soon as it is reasonable practicable thereafter".

(4) In regulation 13(**12**) (records to be maintained by employers)—

(**6**) Regulation 6(1) was substituted by S.R. 1981 No. 30 and amended by S.R. 1983 No. 64 and S.R. 1987 No. 143
(**7**) Regulation 13(6)(*b*)(ii) was substituted by S.R. 1983 No. 64
(**8**) Relevant amending regulations are S.R. 1981 No. 30, S.R. 1983 No. 64, S.R. 1985 Nos. 59 and 257, S.R. 1987 No. 143 and S.R. 1990 No. 110
(**9**) Regulation 30A was inserted by S.R. 1982 No. 69
(**10**) S.R. 1995 No. 69
(**11**) S.R. 1982 No. 263; relevant amending regulations are S.R. 1984 No. 91, S.R. 1986 No. 83, S.R. 1987 No. 248 and S.R. 1995 No. 150
(**12**) Regulation 13 was amended by S.R. 1986 No. 83

(a) in paragraph (1) at the end of sub-paragraph (*a*) there shall be inserted "and" and for sub-paragraphs (*b*) to (*d*) there shall be substituted the following sub-paragraph—

"(b) any payment of statutory sick pay made in respect of any day recorded under sub-paragraph (*a*).";

(b) paragraphs (2) to (5) are hereby revoked.

(5) In regulation 15(**13**) (provision of information by employers to employees)—

(a) in paragraph (1)—

(i) at the beginning there shall be inserted "Subject to paragraph (1A),";

(ii) after "purpose," there shall be inserted "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 the following paragraph—

"(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.";

(c) in paragraph (4)(*b*)(**14**) the words from "or, if later" to the end shall be omitted.

(6) In regulation 15A(**15**) (statements relating to the payment of statutory sick pay)—

(a) in paragraph (1)—

(i) at the end of sub-paragraph (*b*) "and" shall be omitted:

(ii) after sub-paragraph (*c*)(**16**) there shall be added "and" and the following sub-paragraph—

"(d) the employee requests one or more statements in relation to the payment of statutory sick pay,";

(iii) for "a statement" there shall be substituted "one or more statements" and for "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";

(b) paragraph (7) is hereby revoked.

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

4.—(1) The Statutory Sick Pay (Mariners, Airmen and Persons Abroad) Regulations (Northern Ireland) 1982(**17**) shall be amended in accordance with paragraphs (2) to (5).

(2) In regulation 1(2) (interpretation)—

(a) before the definition of "the Order" there shall be inserted the following definition—

""the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;";

(b) after the definition of "Part II" there shall be inserted the following definition—

(**13**) Regulation 15 was amended by S.R. 1986 No. 83 and S.R. 1995 No. 150
(**14**) Paragraph (4)(*b*) was substituted by S.R. 1986 No. 83
(**15**) Regulation 15A was inserted by S.R. 1986 No. 83 and amended by S.R. 1987 No. 248
(**16**) Sub-paragraph (*c*) was substituted by S.R. 1987 No. 248
(**17**) S.R. 1982 No. 306