1991 No. 138

STATUTORY SICK PAY

The Statutory Sick Pay (Compensation of Employers) (Consequential) Regulations (Northern Ireland) 1991

Made . . . . . *29th March 1991*

Coming into operation . . *6th April 1991*

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 11(1), (3) and (6) of the Social Security (Northern Ireland) Order 1982(**a**), Article 24(3A) of the Social Security (Northern Ireland) Order 1989(**b**) and Article 5(3) of the Statutory Sick Pay (Northern Ireland) Order 1991(**c**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Statutory Sick Pay (Compensation of Employers) (Consequential) Regulations (Northern Ireland) 1991 and shall come into operation on 6th April 1991.

(2) In these regulations—

"the Order" means the Statutory Sick Pay (Northern Ireland) Order 1991;

"the Compensation of Employers Regulations" means the Statutory Sick Pay (Compensation of Employers) and Miscellaneous Provisions Regulations (Northern Ireland) 1983(**d**);

"the Recoupment Regulations" means the Social Security (Recoupment) Regulations (Northern Ireland) 1990(**e**);

"small employer" has the same meaning as in the Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991(**f**).

Amendment of the Compensation of Employers Regulations

2.—(1) The Compensation of Employers Regulations shall be amended in accordance with paragraphs (2) to (5).

(2) In regulation 1(2) (interpretation) after the definition of "contributions payments" there shall be added the following definition—

(**a**) S.I. 1982/1084 (N.I. 16); Article 11(1) and (3) was amended by Article 3(1) and (3) respectively of the Statutory Sick Pay (Northern Ireland) Order 1991 (S.I. 1991/765 (N.I. 9))
(**b**) S.I. 1989/1342 (N.I. 13); Article 24(3A) was inserted by Article 3(5) of the Statutory Sick Pay (Northern Ireland) Order 1991
(**c**) S.I. 1991/765 (N.I. 9)
(**d**) S.R. 1983 No. 54; as amended by S.R. 1985 No. 257
(**e**) S.R. 1990 No. 85; to which there are amendments not relevant to these regulations
(**f**) S.R. 1991 No. 137

" "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 2 (deductions from contributions payments)—

(*a*) for the words from the beginning to "amount so paid" there shall be substituted "(1) An employer who has made one or more payments of statutory sick pay in an income tax month may recover an amount equal to the sum of the aggregate of such of those payments as qualify for small employers' relief, and an amount equal to 80 per cent. of the aggregate of such of those payments as do not so qualify,";

(*b*) after paragraph (1) there shall be added the following paragraph—

"(2) Where any calculation of the amount specified in paragraph (1) includes a fraction of a penny, that amount shall be rounded up to the next whole number of pence.".

(4) For regulation 3 (payments to employers by or on behalf of the Department) there shall be substituted the following regulation—

"3. Where a sum has been paid by way of statutory sick pay by an employer, and

(*a*) the employer has requested in writing the Department to repay him an amount; and

(*b*) the Department is satisfied that either—

(i) the total amount which the employer is or would otherwise be entitled to deduct under regulation 2 exceeds the total amount which the employer is liable to pay by way of primary and secondary Class 1 contributions in respect of earnings paid in an income tax month, or

(ii) the employer is not liable to pay any primary or secondary Class 1 contributions but would otherwise be entitled to deduct an amount under regulation 2,

the Department shall pay to the employer, in a case to which paragraph (*b*)(i) applies, an amount equal to the amount of the excess, and in a case to which paragraph (*b*)(ii) applies, an amount equal to the amount he would otherwise be entitled to deduct under regulation 2.".

(5) In regulation 4 (date when certain contributions are to be treated as paid) "or under regulation 4 of the Statutory Sick Pay (Additional Compensation of Employers and Consequential Amendments) Regulations (Northern Ireland) 1985" shall be omitted.

Amendment of the Recoupment Regulations

3.—(1) Regulation 2 of the Recoupment Regulations (relevant benefits) shall be amended in accordance with paragraphs (2) and (3).

(2) In paragraph (1)(*l*) after "statutory sick pay" there shall be added ", subject to paragraph (2A)".

(3) After paragraph (2) there shall be inserted the following paragraph—