1991 No. 137

STATUTORY SICK PAY

The Statutory Sick Pay (Small Employers' Relief) 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 Articles 11(1B), (1D) and 28(5) of the Social Security (Northern Ireland) Order 1982(**a**) and Article 4(4) of the Statutory Sick Pay (Northern Ireland) Order 1991(**b**), 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 (Small Employers' Relief) Regulations (Northern Ireland) 1991 and shall come into operation on 6th April 1991.

(2) In these regulations—

"the Order" means the Social Security (Northern Ireland) Order 1982;

"the day in question" means a day in respect of which an employer is liable to make a payment of statutory sick pay to an employee;

"the qualifying tax year" means the tax year preceding the tax year in which the day in question falls;

"the specified day" means, in relation to a particular employee, the first day of incapacity for work in a period of incapacity for work on which the entitlement threshold is exceeded;

"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.

Employer's contributions payments

2.—(1) Subject to paragraphs (2) to (6), an employer is a small employer where the amount of his contributions payments for the qualifying tax year did not exceed £15,000.

(2) For the purposes of this regulation, the amount of an employer's contributions payments shall be determined without regard to any deductions that may be made from them under Article 11 of the Order or under any other statutory provision.

(**a**) S.I. 1982/1084 (N.I. 16); Article 11(1D) was inserted by Article 4(1) of the Statutory Sick Pay (Northern Ireland) Order 1991 (S.I. 1991/765 (N.I. 9))

(**b**) S.I. 1991/765 (N.I. 9)