

Statutory Sick Pay record sheet

1 About this form

This form is for you, the employer. Use it to record details of your employee's sick absences.

Keeping an accurate record of each absence will help make sure you pay the correct amount of Statutory Sick Pay (SSP).

You do not have to use this form, but you may find it helpful. You can keep other records if you wish. However, you must keep SSP records for at least three years after the end of the tax year to which they relate.

You are required by law to keep

- records of dates of sickness lasting at least four calendar days in a row, that is Periods of Incapacity for Work (PIW), reported by your employees, and
- records of all payments of SSP you make during PIW.

2 What to do now

Please

- read the guidance notes at part 4, and
- fill in part 5.

3 Further information

For further information see Helpbook E14 *What to do if your employee is sick*. You can get copies of Helpbook E14 from

- our website at www.hmrc.gov.uk/employers or
- the Employer Orderline on **0845 7 646 646** or
- the CD-ROM included in the Employer Pack.

Copies of form SSP1 can be obtained by

- ordering printed copies from Department for Work and Pensions (DWP), Jobcentre Plus offices, or
- completing the form online or by printing the form off for completion from the DWP website at www.dwp.gov.uk/resourcecentre/claim_forms.asp#s

4 How to use this Statutory Sick Pay record sheet

Boxes A - D - Information brought forward

For existing employees take the information you hold from the previous year's record.

For new employees use form SSP1(L) *Leaver's Statement of Statutory Sick Pay* and fill in boxes A and C, if appropriate.

Box 1 ✓ the qualifying days, and write in the date of any change.

Box 2 Write in the maximum liability. Remember that you have to pay 28 weeks in a PIW. But if linked PIW's with you run longer than 3 years, your liability stops.

Week 1 Week 1 will be the first calendar week or part-week of the new tax year, this will start from 6 April to the Saturday of that week.

Box 3 Use the following code letters to note the days of sickness:

W Waiting days.

N Non-qualifying days.

C Change-over days for which SSP is not due. Give the reasons in box 6. Remember to issue Change-over form SSP1 *Statutory Sick Pay and Incapacity Benefit*.

X Sickness in doubt, or late notification. Give the reasons in box 6.

P SSP is due. Only use 'P' where the qualifying days vary. If they do not vary, write in the numbers. Always note 4 days or more of sickness, whether or not SSP is due.

Box 4 SSP due in week/month.

Box 5 Running total of SSP.

Box 6 Remarks.

If the qualifying days are the same each week

- use the 'Days' parts of box 2
- note the days of SSP due in numbers. Write 1, 2, 3, 4, 5 etc. in box 3
- if the qualifying days change, write the new details in boxes 1 and 2.

If the qualifying days are not the same each week

- use the 'Money' parts of box 2
- write 'P' in box 3 for each day SSP is due
- keep a running total of SSP in box 5.

At the beginning of a new tax year, start a new record sheet. Write in any new details for box 2.

If a new employee gives you form SSP1(L) *Leaver's Statement of Statutory Sick Pay (SSP)*, transfer the information to box 2, if appropriate.

If SSP is due after a gap of more than eight weeks since the end of the last PIW, work out new details for box 2.

5 Employee details

Surname

First name

Other name(s)

Information brought forward				1 <input checked="" type="checkbox"/> the qualifying days							Date	
A				Sun	Mon	Tue	Wed	Thu	Fri	Sat		
A	First day of PIW	/	/	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/	/
B	Date SSP1 change-over form issued	/	/	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/	/
C	Last day of PIW	/	/	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/	/

2	Maximum SSP liability	Days							
		Money	£	£	£	£	£	£	£

Week ending Saturday	Week	3 Record of sickness and SSP							4 SSP due in week/month	5 Running total of SSP	6 Remarks
		Sun	Mon	Tue	Wed	Thu	Fri	Sat			
	1							£	£		
	2							£	£		
	3							£	£		
	4							£	£		
	5							£	£		
	6							£	£		
	7							£	£		
	8							£	£		
	9							£	£		
	10							£	£		
	11							£	£		
	12							£	£		
	13							£	£		
	14							£	£		
	15							£	£		
	16							£	£		
	17							£	£		
	18							£	£		
	19							£	£		
	20							£	£		
	21							£	£		
Carried forward									£		

5 Employee details (continued)

Week ending Saturday	Week	3 Record of sickness and SSP							4 SSP due in week/month	5 Running total of SSP	6 Remarks
		Sun	Mon	Tue	Wed	Thu	Fri	Sat			
	22								£	£	
	23								£	£	
	24								£	£	
	25								£	£	
	26								£	£	
	27								£	£	
	28								£	£	
	29								£	£	
	30								£	£	
	31								£	£	
	32								£	£	
	33								£	£	
	34								£	£	
	35								£	£	
	36								£	£	
	37								£	£	
	38								£	£	
	39								£	£	
	40								£	£	
	41								£	£	
	42								£	£	
	43								£	£	
	44								£	£	
	45								£	£	
	46								£	£	
	47								£	£	
	48								£	£	
	49								£	£	
	50								£	£	
	51								£	£	
	52								£	£	
	*								£	£	

*Use the last line if sickness at the end of the tax year includes part of week 53.