Draft Order laid before Parliament under section 176(1)(c) of the Social Security Contributions and Benefits Act 1992 and 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, for approval by resolution of each House of Parliament.

D R A F T S T A T U T O R Y I N S T R U M E N T S

2014 No. 0000

SOCIAL SECURITY

The Statutory Sick Pay Percentage Threshold (Revocations, Transitional and Saving Provisions) (Great Britain and Northern Ireland) Order 2014

Made - - - -	**** 2014*
Coming into force - -	*6th April 2014*

A draft of this Order was laid before Parliament under with section 176(1)(c) of the Social Security Contributions and Benefits Act 1992(**a**) and 172(11A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**) and approved by a resolution of each House of Parliament.

The Secretary of State for Work and Pensions makes the following Order in exercise of the powers conferred by section 159A of the Social Security Contributions and Benefits Act 1992(**c**) and section 155A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**d**).

Citation and commencement

1. This Order may be cited as the Statutory Sick Pay Percentage Threshold (Revocations, Transitional and Saving Provisions) (Great Britain and Northern Ireland) Order 2014 and comes into force on 6th April 2014.

Revocation

2. The following are revoked—

(**a**) 1992 c. 4. The entry in section 176(1) (c) relating to section 159A was inserted by section 3(2) of the Statutory Sick Pay Act 1994 (c.2). .

(**b**) 1992 c. 7. Section 172(11A) was inserted by paragraph 29(5), of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). Section 172(11A) was further amended by paragraph 6 of Schedule 4 to the Tax Credits Act 2002 (c.21) and section 4(2) of the National Insurance Contributions Act 2006 (c.10).

(**c**) Section 159A was inserted by the Statutory Sick Pay Act 1994 (c.2), section 3(1).

(**d**) Section 155A was inserted by Article 5(1) of the Statutory Sick Pay (Northern Ireland) Order 1994 (S.I. 1994/766 (N.I. 5)) and amended by paragraph 11 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I 1999/671).

(a) the Statutory Sick Pay Percentage Threshold Order 1995(**a**),

(b) the Statutory Sick Pay Percentage Threshold Order (Northern Ireland)1995(**b**).

Transitional and saving provisions

3. Notwithstanding the revocations of the Statutory Sick Pay Percentage Threshold Order 1995 and the Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995, those Orders continue to have effect for the period of two years beginning with 6th April 2014 for the purposes of entitling an employer to recover an amount of statutory sick pay (whether paid before, on or after 6th April 2014) in respect of any day of incapacity for work falling before 6th April 2014.

Signed by authority of the Secretary of State for Work and Pensions.

Name
Minister of State,
Date Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Order)

Section 159A of the Social Security Contributions and Benefits Act 1992 and section 155A of the Social Security Contributions and Benefits Act (Northern Ireland) Act 1992 provide that the Secretary of State may by order provide for the recovery by employers of amounts of statutory sick pay. Orders were made in 1995 under those sections to provide for such recoveries. The arrangements under those Orders are know as the statutory sick pay percentage threshold scheme.

Article 2 revokes the 1995 Orders so as to abolish such schemes in Great Britain and Northern Ireland with effect from 6th April 2014.

Article 3 of this Order makes transitional and saving provisions which enable employers in Great Britain and Northern Ireland to continue recovery of statutory sick pay until 6th April 2016 for days of incapacity falling before 6th April 2014.

An assessment of the impact of this instrument on the private sector or civil society organisations has been made. Copies of that impact assessment may be obtained from the Better Regulation Unit of the Department for Work and Pensions, 2D Caxton House, Tothill Street, London SW1 9NA or from the DWP website: http://www.dwp.gov.uk/policy/welfare-reform/legislation-and-key-documents/welfare-reform-act2012/impact-assessments-and-equality.

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(**a**) S.I.1995/512.
(**b**) S.R. 1995 No. 69.

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