

Q15: How do I enter SSP?

In outline, you:

- Enter sick days on an employee's DIARY.
- STORE the DIARY.
- RUN PAYROLL calculates the SSP automatically.
- The MONTHLY SUMMARY calculates any reclaim. (In most cases, you can't claim back any SSP.)

This is best illustrated with a straightforward example where an employee is sick for one week. The Inland Revenue Employers' Guide covers SSP information in general and Chapter D11 in the SUPERPAY manual (which can be downloaded as a PDF file from our web-site) shows how SUPERPAY handles SSP in other situations.

15.1 Employee's Diary

You can call up an individual's DIARY either from his payslip screen during RUN PAYROLL or from his EMPLOYEE RECORD. The following example assumes that you are in the middle of RUN PAYROLL.

An employee who works Mon - Fri earns £300 per week. He was sick for the week Mon 20th - Sun 26th May and came back to work the following Monday. He has not been sick in the past 8 weeks.

Display Diary Press F4 (for DIARY) on the employee's payslip screen.

This gross 297.94		Gross YTD 797.94	YTD 0.00	NET PAY E'er NI 30.39	NI code A Tax code 503L	272.71 A/pay
F9	F6	F3	Sh-F3	F4	F2	Esc-F1
Store Text Holiday Interval Diary Skip				Exit Help		

Diagram 1: Display the employee diary

SUPERPAY then displays the employee's DIARY. There are no previous entries. The cursor flashes on the current date in the Calendar.

Enter dates Press F6 for DATES and SUPERPAY displays a Pop-Up date range box. Enter **S** as the status and then the start and end dates of his sickness period; **20/05/06** and **26/05/06**.

Enter date or date range Status <S> from <20/05/06> to <26/05/06>
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Diagram 2: Enter a date range

When you press ENTER after the second date, SUPERPAY re-displays the DIARY with S's in the correct dates.

SUPERPAY		Diary										29 May 06					
Week start	Calendar						Work days					Last SSP1(L) details					
	Su	Mo	Tu	We	Th	Fr	Sa	S	M	T	W	T	F	S	Date first sick	/	/
24 Mar 06	Q	Q	Q	Q	Q	.	Last SSP date	/	/
31 Mar 06	Q	Q	Q	Q	Q	.	No of weeks SSP		
7 Apr 06	Q	Q	Q	Q	Q	.	Sickness before diary		
14 Apr 06	Q	Q	Q	Q	Q	.	Start date	/	/
21 Apr 06	Q	Q	Q	Q	Q	.	Date last paid	/	/
28 Apr 06	Q	Q	Q	Q	Q	.	Date last sick	/	/
5 May 06	Q	Q	Q	Q	Q	.	Weeks paid		
12 May 06	Q	Q	Q	Q	Q	.	Total amount		
19 May 06	.	S	S	S	S	S	S	.	Q	Q	Q	Q	Q	.	Amount this year		
26 May 06	S	.	.	.	.	.	.	.	Q	Q	Q	Q	Q	.	Amount for SER		
2 Jun 06	Q	Q	Q	Q	Q	.	Sick work days		
9 Jun 06	Q	Q	Q	Q	Q	.	Band		

Diagram 3: Each sickness day is marked with an 'S'

Work days

There is nothing to enter in the WORK DAYS section, since the employee works Monday to Friday each week (the default setting) so press F9 to STORE the DIARY.

15.2 Payslip screen

RUN PAYROLL automatically displays the SSP on the payslip screen:

Gross pay items:		Standa
Basic	271.98	Pensi
Sick Pay (2 days)	28.02	Natio
		Tax

Diagram 4: The SSP is displayed on the Run Payroll screen

Number of days

SUPERPAY pays 2 days SSP since 3 Qualifying days are Waiting days.

Amount

SUPERPAY automatically calculates two fifths of the weekly SSP rate; for 2006/2007 this is £70.05 /5 x 2 = £28.02.

Fixed pay amount on 1st pay line

SUPERPAY automatically reduces the employee's Basic of £300 by £28.02 SSP to show £271.98, so the employee still gets £300 gross.

15.3 Reclaim SSP

If any SSP can be reclaimed, this is shown on the MONTHLY SUMMARY. Whether you can claim back any SSP depends on how much NI you pay and what other SSP is paid out during the month. Very few employers can reclaim any SSP. (The reclaimable amount is the amount of SSP paid out which exceeds 13% of the total NI for the month.)

15.4 Common SSP queries

Sick note for more than 1 week

RUN PAYROLL pays all the sick days that you enter on the DIARY. If a sick note goes past the end of the current Pay Period, enter the period end date as the last sick day, rather than enter the last day on the sick note.

Example: An e'ee who is paid each Friday sends in a sick note for 3 weeks from 4th to 24th Sept 06. If you enter the sick dates as 04/09/06 to 24/09/06, RUN PAYROLL pays 3 weeks's SSP (less any Waiting days) all in one go. This is OK if the employee is monthly paid. If he is weekly paid, this is not usually what you want. Instead, enter the sick note as follows:

- In Week 1 enter dates as 04/09/06 to 08/09/06 (i.e Mon - Fri)
- In Week 2 enter 09/09/06 to 15/09/06 (i.e Sat - Fri)
- In Week 3 enter 16/09/06 to 22/09/06 (i.e Sat - Fri) or 24/09/06 (Sun)
- In Week 4 enter 23/09/06 to 24/09/06 (i.e Sat - Sun, if not already entered)

It is important to enter the final weekend so that the last day of sickness is recorded. This could be important if the e'ee is off sick again within the next 8 weeks.

Deduct SSP amount from normal gross pay

You don't normally pay SSP on top of an e'ee's normal pay. In the example in 15.2 above, SUPERPAY deducted the SSP paid from the e'ee's salary so that the e'ee received exactly the same amount as usual.

You can turn off this automatic reduction by entering **n** in the DEDUCT SSP FROM FIXED FIRST PAY ITEM field on Screen 2 of your COMPANY RECORD.

The automatic reduction for SSP only works for fixed value items on line 1 of the payslip. If you enter a value for the salary each week or if the fixed salary is on any other line, SUPERPAY does not reduce the gross pay. Instead you need to enter a negative gross pay item (equal to the value of SSP) to reduce the pay.

Gross pay items:		Standa
Basic Pay	300.00	Pensi
SSP (2 days)	28.02	Natio
Basic Pay	-28.02	Tax

Diagram 5: Adding a negative gross pay item

If you do not normally pay your employees full pay when they are off sick, you should enter **n** in the DEDUCT SSP FROM FIXED FIRST PAY ITEM field on Screen 2 of your COMPANY RECORD. You then need to enter a negative gross pay item (equal to the salary) so the employee only receives SSP.

Gross pay items:		Standa
Basic Pay	300.00	Pensi
SSP (2 days)	28.02	Natio
Basic Pay	-300.00	Tax

Diagram 6: SSP for unpaid sick leave

No SSP displayed when you store the diary

1. Has a PIW been formed; i.e. are there **4** consecutive sick days? Some operators think that 2 or 3 days of sickness can be linked to previous SSP. If there aren't 4 days of sickness there is no SSP.

Example1: For Mon-Fri e'ees, have you entered the weekend if appropriate? You should assume that an e'ee who is sick on Fri and Mon has also been sick on Sat and Sun (unless you know otherwise). If you only enter two S's on his DIARY, SUPERPAY will not join up the Fri and Mon for you. It is up to you to enter Sat and Sun as Sick Days. This error can be avoided if you always use the F6 - DATES prompt to enter sickness rather than enter individual S's.

Example 2: (again for Mon-Fri e'ees). If an e'ee is sick on Tues and Weds, no SSP will be paid since these two days will never form a PIW.

2. Has the e'ee already had 28 weeks SSP in this PIW or series of linked PIWs? SUPERPAY will pay only up to the 28 week limit.
3. Is the employee excluded from SSP because of low pay (i.e. are his average earnings less than the NI Lower Earnings Limit?).

The most common reason for SUPERPAY not displaying SSP is because of low pay. It is easy to check this. Print the e'ee's DED'N CARD (EMPLOYEE REPORTS menu, option 1) which shows if his actual earnings exceed the LEL. There is often a week with no earnings at all (e.g. the e'ee was on unpaid holiday) which then brings the **average** down below the LEL and so no SSP is payable.