HM Revenue & Customs

Statutory Sick Pay (SSP) record sheet

About this form

This form is for employers to use to record details of their employee's Statutory Sick Pay (SSP). You must keep these details, but you may keep more if you want to.

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 want to. 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 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.

Further information

For further information see E14 *Employer Helpbook for Statutory Sick Pay.* You can get copies of this form and Helpbook E14 from:
- the Employer Orderline on **08457 646 646**
- the CD-ROM included in the Employer Pack.

There is also an interactive SSP learning program on the Employer CD-ROM. The program will take you step-by-step through the process of calculating and paying SSP.

Copies of form SSP1 can be obtained by:
- ordering printed copies from the Department for Work and Pensions (DWP) Jobcentre Plus offices, or
- you can also complete the form online at **www.direct.gov.uk**

How to use this SSP record sheet

Please:
- read these guidance notes, and
- complete the *Employee details* below.

Boxes A - D - Information brought forward
For existing employees take the information you hold from the previous year's record.

Box 1 Tick 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 PIWs with you run longer than three years, your liability stops.

Employee's details

Surname or family name

First name(s)

National Insurance number

Information brought forward				
A	First day of PIW	/ /	D	Waiting days in PIW with you
B	Date SSP1 change-over form issued	/ /		
C	Last day of PIW	/ /		

1	Tick the qualifying days							
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Date	
☐	☐	☐	☐	☐	☐	☐	/ /	
☐	☐	☐	☐	☐	☐	☐	/ /	
☐	☐	☐	☐	☐	☐	☐	/ /	

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

Please turn over

How to use this SSP record sheet continued

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 an employee's claim to 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 four 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 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 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.

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			
/ /	1								£	£	
/ /	2								£	£	
/ /	3								£	£	
/ /	4								£	£	
/ /	5								£	£	
/ /	6								£	£	
/ /	7								£	£	
/ /	8								£	£	
/ /	9								£	£	
/ /	10								£	£	
/ /	11								£	£	
/ /	12								£	£	
/ /	13								£	£	
/ /	14								£	£	
/ /	15								£	£	
/ /	16								£	£	
/ /	17								£	£	
/ /	18								£	£	
/ /	19								£	£	
/ /	20								£	£	
/ /	21								£	£	
								Carried forward	£		

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								£	£	
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/ /	47								£	£	
/ /	48								£	£	
/ /	49								£	£	
/ /	50								£	£	
/ /	51								£	£	
/ /	52								£	£	
/ /	*								£	£	

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