

STATUTORY SICK PAY



Employees who earn an average of more than £95 per week or £412 per month could be entitled to SSP, even if they do not pay National Insurance.

There is no longer an age limit for SSP so employees of State Retirement age can also claim it.

Depending on the amount of SSP paid the church could reclaim quite a high proportion from HMRC.

For example: a church minister on standard stipend who had been sick for 2 weeks is paid £110.81 in SSP – the church would then be able to reclaim £76.32 by deducting it from the amount payable to HMRC at the end of the month.

So even though a church minister receives full pay during periods of sickness it could be worth including SSP in the monthly pay.

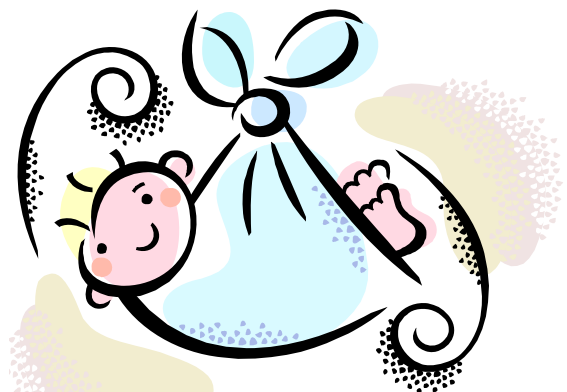
Reclaims can be made for previous years.

STATUTORY MATERNITY PAY

SMP is payable for 39 weeks – 6 weeks at the 'Higher' rate and 33 weeks at the 'Lower' rate.

After this time a further 13 weeks can be taken unpaid. Employees retain all their employment rights during this maternity leave including the right to paid leave.

A recent development during maternity leave is the introduction of 'Keeping in Touch' days (KIT days). Employees are entitled to paid work for a maximum of 10 days during the maternity leave period without suffering any loss to their SMP.



Churches should be able to reclaim 104.5% of the SMP paid by deducting it from the amount payable to HMRC at the end of the month.