Statutory Sick Pay: A Practical Employer Guide

Statutory Sick Pay (SSP) is the minimum sick pay that an employer must provide when a worker meets the eligibility rules. The rules changed on 6 April 2026. Employers should calculate both eligibility and payment correctly, particularly where staff have low earnings, changing hours or different work patterns.

1. What changed in April 2026?

Before 6 April 2026	From 6 April 2026
A minimum earnings threshold could prevent entitlement.	No lower earnings threshold for otherwise eligible workers.
Normally three waiting days before SSP started.	SSP starts from the first full qualifying day of sickness absence.
A flat statutory weekly amount applied.	The lower of 80% of average weekly earnings or the flat weekly rate applies.

For the 2026/27 tax year, the flat weekly rate is £123.25. SSP can normally be paid for up to 28 weeks. Company sick pay may be more generous; the employment contract or policy determines what additional pay is due.

2. Who can receive SSP?

Eligibility depends on the person's employment and tax status, whether they have done some work for the employer, the sickness absence and the notification requirements. Part-time, lower-paid and some casual, agency and zero-hours workers can qualify. A zero-hours label does not automatically exclude someone from SSP.

Working arrangement	What employers should check
Regular fixed-hours staff	Usual qualifying working days, average weekly earnings and sickness dates.
Part-time staff	The same basic SSP rules; fewer qualifying days do not necessarily mean a lower weekly rate.
Variable-hours, casual or zero-hours staff	Employment/tax status, ongoing engagement, qualifying days and the period SSP may be due.
Agency workers	Who is responsible for paying SSP and whether the statutory conditions are met.
Important distinction SSP eligibility and holiday entitlement accruing during sickness are separate legal calculations. Do not treat an unpaid shift, an ordinary no-work week and an established sickness absence as interchangeable.	

3. How the amount is calculated

Start with average weekly earnings (AWE), normally based on earnings paid in the relevant period of approximately eight weeks before the sickness starts. Pay frequency and the correct pay dates determine that period. SSP for a full qualifying week is the lower of 80% of AWE and £123.25; a partial week is calculated from the qualifying-day rate.

Example A | Employee with average weekly earnings of £100

80% × £100 = £80. Because £80 is lower than £123.25, their full-week SSP is £80. If their agreed qualifying days are Monday to Friday, one full qualifying sick day is £80 ÷ 5 = £16; three days would be £48 (subject to statutory payment rounding).

Example B | Employee with average weekly earnings of £400

80% × £400 = £320. The statutory ceiling is lower, so a full qualifying week is £123.25. With five qualifying days, each full day is £24.65. Three qualifying sick days would be £73.95.

Example C | Employee works three qualifying days a week

Suppose the employee's AWE is £200, making 80% equal £160. The SSP weekly amount is therefore £123.25. If the agreed qualifying days are Monday, Wednesday and Friday, one qualifying sick day is approximately £41.08 and three are £123.25. An illness reported on a Tuesday does not by itself create an additional qualifying day.

Why days matter

The employee's hourly pay or shift length does not by itself determine the daily SSP amount. The weekly entitlement is apportioned across qualifying days. Actual payment must follow HMRC rounding rules, especially when the daily division does not produce an exact penny.

4. What if the person's hours or earnings have changed?

An employee may change from short shifts to longer shifts, or receive variable earnings. Their SSP rate should not be based solely on the shift they were going to work on the day they became ill. Instead, calculate the statutory AWE from the correct earnings reference period and then apply the qualifying-day rules.

Example D | An agreed contract change before sickness

A worker moves from 15 hours to 25 hours per week shortly before becoming ill. Their new contract helps identify their current qualifying workdays, but the AWE calculation uses the relevant paid earnings period, which may include payments from before the increase. Employers should keep the dates of contract changes alongside payroll records so the result can be explained.

5. Reporting sickness, evidence and return to work

Employees should report sickness using the employer's procedure. A worker can normally self-certify for the first seven calendar days. For a longer absence, the employer may request a fit note. A fit note can say the person is not fit for work or may be fit with adjustments. The employer should consider the advice and any disability-related obligations separately from calculating SSP.

Record	Why it matters
Sickness start and end date	Establish the first full day and any linked absences.
Agreed qualifying days	Identify which days attract SSP.
Paid earnings history	Calculate average weekly earnings from the correct reference period.
Notification and fit note	Retain evidence of reporting and any adjustments considered.
Payroll payments and corrections	Show how the amount was calculated and paid.

6. Common errors employers should avoid

- Applying the old three-day waiting period to sickness beginning under the new rules.
- Rejecting eligible low-paid workers because they earn below the former threshold.
- Assuming zero-hours or casual workers can never qualify for SSP.
- Failing to distinguish statutory sick pay from company sick pay.

How Assyst helps employers manage sickness and payroll records

Assyst's connected records help employers identify agreed working patterns, retain sickness dates, fit notes and reasons for absence needed to assess SSP eligibility. Attendance and earnings records also provide the information needed to check qualifying days and relevant pay history, with supporting evidence kept together in the employee's HR record.

Discuss your workforce requirements with Assyst

Assyst Workforce Management supports multi-site employers with HR and paperless onboarding, workforce scheduling, time and attendance, payroll calculations, task management and a mobile staff app. To find out more or discuss how Assyst could support your business, visit www.assyst.uk and contact us through the website.

Useful official sources

GOV.UK — Statutory Sick Pay employer guide: https://www.gov.uk/employers-sick-pay

GOV.UK — Calculate SSP manually: https://www.gov.uk/guidance/statutory-sick-pay-manually-calculate-your-employees-payments

GOV.UK — 2026/27 employer rates: https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2026-to-2027

Acas — Statutory sick pay: https://www.acas.org.uk/checking-sick-pay/statutory-sick-pay-ssp

GOV.UK — Casual and zero-hours SSP: https://www.gov.uk/guidance/statutory-sick-pay-how-different-employment-types-affect-what-you-pay

General guidance for UK employers, reviewed November 2026. Individual contractual arrangements, statutory exceptions and transitional cases may require specific advice.