
2 Leaving Circumstances that will require additional consideration

- a) Employee pays reduced rate NICs
If the employee is a woman who has been paying the reduced rate of employee's NICs (for example, contribution Table letter B, E or G) complete the form CA4139 (CF383) or CF380A with the information requested on the form and return it to her.
- b) Employee has been sick in the eight weeks before they leave you
If the employee has been sick in the eight weeks before they leave us, issue form SSP1(L), leaver's statement if:
- The employee asks us to
 - SSP was payable for at least one week in the eight weeks before the date they finished working for us.
- c) Employee receiving SSP and still sick
If the employee is receiving SSP and is still sick when they leave
- Return any original medical evidence that continues after the date they leave, to the employee, keeping a copy for our records
 - Issue form SSP1, so that the employee can claim benefit.
- d) Employee receiving SMP
Our liability to pay SMP does not end when the employee leaves. We must continue to pay her the SMP until the end of the Maternity Pay Period.
- Employee has not returned from maternity leave or has left within 4? Months of returning
As a matter of course when processing the leaver form for a female employee Payroll should check the last 4 pay periods for the presence of OMP. If in doubt about a case they could examine the absence log or run a report identifying maternity cases. The existing maternity database may be able to identify those who need to make a repayment.
- e) Employee receiving SPP
If you have already started paying SPP and the employee leaves we must carry on paying for the two weeks they are entitled to.
- f) Employee entitled to or receiving SAP
Our liability to pay SAP does not end when the employee leaves. We must pay them the SAP, and record it .
- g) If an employee dies while working for us
If a payment is due on or after the date of death that would normally attract a deduction of NICs, there is no liability for either the employee or employer NICs.
- h) An employee receives a compromise agreement payment
Ensure a leave reason of 'resignation' is entered. The agreement specifies that we cannot disclosure to third parties that this is how they have left and therefore, it should not show on their employment record in case subsequent reference requests are received.