



Dear all,

We hope all remains well and everyone is remaining positive as some parts of the lockdown relax this week.

COVID-19 BUSINESS SUPPORT

There are three important updates to consider this week:

1. **Self Employed Income Support Scheme**
2. **Job Retention Scheme for Furloughed Employees**
3. **Statutory Sick Pay Rebate Scheme**

1. SELF EMPLOYED INCOME SUPPORT SCHEME (SEISS)

The SEISS has now been open for seven days and the first payments were received by some individuals yesterday (Monday 18 May 2020). If you are eligible and have not made a claim yet, we strongly recommend you make a claim **NOW** as the next government support initiative is set to open next Tuesday, 26 May 2020 (see Statutory Sick Pay Rebate Scheme below) which will further stretch HMRC support services.

You can check if you qualify for SEISS via the following link: <https://www.tax.service.gov.uk/self-employment-support/enter-unique-taxpayer-reference> and entering your Unique Taxpayer Reference (UTR), followed by your National Insurance (NI) number. Both of these can be found on the front of your last personal tax return.

For full details of the eligibility criteria and how to apply, please e-mail your regular contact or Russell Nash [russell@butler-co.co.uk] as soon as possible.

2. JOB RETENTION SCHEME (JRS)

There have been no further updates to the JRS following the Chancellor's statement last week. We can confirm that there will be no changes to the JRS until the end of July, so everyone should continue to claim for May, June and July 2020 in the same way as present. We will be in contact when we have further details of how the JRS may change.

3. STATUTORY SICK PAY REBATE SCHEME (SSPRS)

The Statutory Sick Pay Rebate Scheme (SSPRS) was one of the first government strategies announced back in March, but the JRS and SEISS took priority in terms of implementation. The SSPRS will enable employers with fewer than 250 employees to claim two weeks' worth of coronavirus-related Statutory Sick Pay (SSP) for employees that have been unable to work due to the pandemic. Tax agents will also be able to make claims on behalf of employers, so we can make these application on your behalf as required.

This programme will accept online applications from **Tuesday 26 May 2020** via the Government Gateway portal.

You're eligible to use the scheme if:

- you're claiming for an employee who's eligible for sick pay due to coronavirus
- you had a PAYE payroll scheme in operation before 28 February 2020
- you had fewer than 250 employees across all PAYE schemes on 28 February 2020

IMPORTANT NOTE: You can claim back from both the Coronavirus Job Retention Scheme (JRS) and the Coronavirus Statutory Sick Pay Rebate Scheme (SSPRS) for the same employee; but **not** for the same period of time for that employee. *For example, if an employee had two weeks off from Monday 16 March 2020 due to catching the virus, but was subsequently furloughed from 23 March 2020, then SSPRS could only be claimed for the first week, as the JRS grant would have applied for the second week.*

Qualifying period

The repayment will cover up to two weeks of the applicable rate of SSP, and is payable if a current or former employee was unable to work on or after 13 March 2020 and entitled to SSP, because they either:

- had or have coronavirus
- are self-isolating and unable to work from home

If your employee was shielding because of coronavirus, two week claims can be made from **16 April 2020**.

Amount receivable

The weekly rate of SSP was set at £94.25 before 6 April 2020 and £95.85 thereafter. If you're an employer who pays more than the weekly rate of SSP, you can only reclaim up to the weekly rate paid via the SSPRS.

Doctor's notes

Employees **do not** have to give you a doctor's fit note for you to make a claim. You can ask an employee to give you either:

- an isolation note from NHS 111 - if they are self-isolating and cannot work because of coronavirus
- the NHS or GP letter telling them to stay at home for at least 12 weeks because they're at high risk of severe illness from coronavirus

Making a claim

To use the online service you will need the Government Gateway user ID you got when you registered for PAYE Online. If you did not register online you will need to enrol for the PAYE Online service. We will be able to file claims on behalf of those clients whom we act for in a payroll capacity, so if you do need help, please let us know.

You'll need:

- your employer PAYE scheme reference number
- contact name and phone number of someone HMRC can contact if they have queries
- UK bank or building society details (only provide bank account details where a BACS payment can be accepted)
- the total amount of coronavirus SSP you have paid to your employees for the claim period - this should not exceed the weekly rate that is set (*maximum is £191.43 per employee for two weeks off after 6 April 2020*)
- the number of employees you are claiming for

- the start date and end date of the claim period
- You can claim for multiple pay periods and employees at the same time. The start date of your claim is the start date of the earliest pay period you're claiming for. The end date of your claim is the end date of the most recent pay period you're claiming.

Record Keeping

You must keep records of SSP that you've paid and want to claim back from HMRC.

You must keep the following records for 3 years after the date you receive the payment for your claim:

- the dates the employee was off sick
- which of those dates were qualifying days
- the reason they said they were off work - if they had symptoms, someone they lived with had symptoms or they were shielding
- the employee's National Insurance number

These **do not** need to be supported by a doctor's note.

You can choose how you keep records of your employees' sickness absence. HMRC may need to see these records if there's a dispute over payment of SSP.

We hope you find the above of interest; as ever, please do get in touch with your regular point of contact or Russell Nash [russell@butler-co.co.uk] if you have any questions or concerns regarding any of the above points raised or the Covid-19 Business Support initiatives as a whole.

Best regards