

# WAKEFIELD FIRST

## CHECK IF YOU CAN CLAIM BACK STATUTORY SICK PAY PAID TO EMPLOYEES DUE TO CORONAVIRUS

If you're an employer, find out if you can use the Coronavirus Statutory Sick Pay Rebate Scheme to claim back employees' coronavirus-related Statutory Sick Pay (SSP).

The online service you'll use to **claim back Statutory Sick Pay (SSP) is now available.**

The Coronavirus Statutory Sick Pay Rebate Scheme will repay employers the Statutory Sick Pay paid to current or former employees.

Who can use the scheme

You can use the scheme as an employer if:

- you're claiming for an employee who's **eligible for sick pay due to coronavirus**
- you have a PAYE payroll scheme that was created and started on or before 28 February 2020
- you had fewer than 250 employees on 28 February 2020 across all your PAYE payroll schemes

Employees do not have to give you a doctor's fit note for you to make a claim. But you can ask them to give you either:

- **an isolation note from NHS 111** - if they are self-isolating and cannot work because of coronavirus (COVID-19)
- 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

**The scheme covers all types of employment contracts, including:**

- full-time employees
- part-time employees
- employees on agency contracts
- employees on flexible or zero-hour contracts
- fixed term contracts (until the date their contract ends)

We will let you know when the scheme will end.

If you're claiming for wage costs through the Coronavirus Job Retention Scheme

You can claim back from both the Coronavirus Job Retention Scheme and the Coronavirus Statutory Sick Pay Rebate Scheme for the same employee but not for the same period of time.

### State aid limits

Your claim amount should not take you above the state aid limits **under the EU Commission temporary framework**. This is when combined with other aid received under the framework. The maximum level of state aid that a business may receive is €800,000.

There is a lower maximum for agriculture at €100,000 and aquaculture and fisheries at €120,000.

#### Connected companies and charities

Connected companies and charities can also use the scheme if their total combined number of PAYE employees was fewer than 250 on the 28 February 2020.

#### Using an agent to do PAYE online

If you use an agent who is authorised to do PAYE online for you, they will be able to claim on your behalf. You should speak to your agent about whether they are providing this service.

If you would like to use an agent, but do not have one authorised to do PAYE online for you, you can do that by accessing your **HMRC online services and selecting 'Manage Account'**.

You must be enrolled in PAYE online for employers to do this and will need to ask your agent for their agent ID. Your agent can get this from their HMRC online service for agents by selecting 'authorise client.'

You can also use this service to remove authorisation from your agent if you do not want it to continue after they have submitted your claim(s).

If an agent makes a claim on your behalf, you will need to tell them which bank account you would like the grant to be paid into. You must only provide bank details where a BACS payment can be accepted.

#### **What you can claim**

The repayment will cover up to 2 weeks Statutory Sick Pay starting from the first day of sickness, if an employee is unable to work because they:

- have coronavirus symptoms
- cannot work because they are self-isolating because someone they live with has symptoms
- are **shielding** and have a letter from the NHS or a GP telling them to stay at home for at least 12 weeks

#### **You can claim for periods of sickness starting on or after:**

- 13 March 2020 - if your employee had coronavirus or the symptoms or is self-isolating because someone they live with has symptoms
- 16 April 2020 - if your employee was shielding because of coronavirus

The weekly rate was £94.25 before 6 April 2020 and is now £95.85. If you're an employer who pays more than the weekly rate of Statutory Sick Pay you can only claim up to the weekly rate paid.

#### **Use the SSP calculator to work out the actual amount.**

#### **Records you must keep**

You must keep records of Statutory Sick Pay 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

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.

You'll need to print or save your state aid declaration (from your claim summary) and keep this until 31 December 2024.

### **How to claim**

You must have paid your employees' sick pay before you claim it back.

#### **You can claim back coronavirus-related Statutory Sick Pay using the online service.**

If you use an agent who is authorised to do PAYE online for you, they will be able to claim on your behalf.

Employers who are unable to claim online should have received a letter on an alternative way to claim. **Contact HMRC** if you have not received a letter and are unable to make any eligible claims online.

### **Other help you can get**

Get help online

Use **HMRC's digital assistant** to find more information about the coronavirus support schemes.

### **Contacting HMRC**

We are receiving very high numbers of calls. Contacting HMRC unnecessarily puts our essential public services at risk during these challenging times.

You can contact HMRC about the Coronavirus Statutory Sick Pay Rebate Scheme if you cannot get the help you need online.