

The Coronavirus Statutory Sick Pay Rebate

Aims of the scheme

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

- have coronavirus
- cannot work because they are self-isolating at home
- are shielding in line with public health guidance

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

HM Government will let Employers know when the scheme will end.

Isolation notes are available from NHS.UK but HM Government suggest employers use their discretion on requiring medical documents from employees.

Who Can Claim

Employers can reclaim up to 2 weeks' Statutory Sick Pay (SSP) if all of the following apply:

- your employee was off work because they had coronavirus, were self-isolating or shielding because of coronavirus
- your PAYE payroll scheme started on or before 28 February 2020
- you had fewer than 250 employees on 28 February 2020

Employees that qualify

Your employees qualify for SSP if they meet the criteria and cannot work because they either:

- started self-isolating on or after 13 March 2020 because someone they live with has coronavirus
- have been shielding since 16 April 2020

Company Directors may be eligible to be paid SSP depending on their employment contract

Employees must self-isolate for at least 4 days to be eligible for SSP. Employees can get SSP for every day they were self-isolating if they started on or after 13 March (i.e. the normal waiting days are waived).

What you can claim

Employers can reclaim up to 2 weeks' Statutory Sick Pay (SSP), at £95.85 a week. (2020/21 rates) as long as that SSP has been paid to the employee.

If you're an employer who pays more than the current rate of SSP you will only be able to reclaim £95.85 a week. (2020/21 rates)

You cannot reclaim SSP if your employee is off sick for any other reason than coronavirus.

How To Claim

The online service you'll use to reclaim Statutory Sick Pay (SSP) will be available from 26 May 2020.

To use the online service you will need the Government Gateway user ID you got when you registered for 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. If you're unable to claim online an alternative way to claim will be available. We will update this page with more information soon.

What you'll need to make a claim

- your employer PAYE scheme reference number
- contact name and phone number
- UK bank or building society details
- the total amount of coronavirus SSP you have paid to your employees for the claim period
- the number of employees you are claiming for
- the start date and end date of the claim period

Other important information

- 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.
- Your claim amount should not be above the maximum €800,000 of state aid under the EU Commission temporary framework
- Connected companies and charities can also use the scheme if their total combined number of PAYE employees are fewer than 250 on or before 28 February 2020.
- You can only claim once per employee
- Your claim will be limited to the number of employees on your last RTI submission before 28th February.

- Furloughed employees retain their rights as employees including their right to SSP. Furloughed staff who become ill must be paid at least SSP. This should be discussed with the employee. If furloughed staff are put on SSP then claims cannot be made under both grant schemes for same period.
- Employees who return from abroad can be paid SSP from Day 1 if they, or someone in their household is displaying symptoms, subject to the normal SSP qualifying criteria.
- Agency workers are entitled to SSP
- Employees will not qualify if they have already received the maximum amount of SSP (28 weeks)

Records you must keep

You must keep records of all the statutory sick payments that you want to claim from HMRC, including:

- the reason why an employee could not work
- details of each period when an employee could not work, including start and end dates
- details of the SSP qualifying days when an employee could not work
- National Insurance numbers of all employees who you have paid SSP to

You'll have to keep these records for at least 3 years following your claim.