

## **Sick Pay**

*(Most recent guidance first)*

### **Amended Regulation**

- The Statutory Sick Pay (Coronavirus) (Suspension of Waiting Days and General Amendment) (No. 2) Regulations 2020 amend the Statutory Sick Pay (General) Regulations to ensure that people who are shielding themselves from other people to prevent infection or contamination with COVID-19 will continue to be deemed to be incapable of work for the purpose of entitlement to statutory sick pay (SSP).
- These Regulations also provide that where a person self isolates for less than 7 or 14 days because they or a member of their household, or extended household in Scotland, or linked household in England and Wales receives a negative test result for coronavirus, they do not have to serve waiting days for the days in self-isolation.
- Other eligibility criteria will still apply. It also provides that a person who has formed an extended household or a linked household and is self-isolating because a member of that other household has symptoms of coronavirus may be eligible for SSP.

See the amendment [here](#).

### **TUPE Transfer**

- HMRC has updated its [guidance](#) to reflect that SSP paid due to coronavirus (COVID-19) can be claimed for employees who have transferred under TUPE.
- The new employer can claim for the SSP if it had a PAYE scheme created on or before 28 February and fewer than 250 employees across all PAYE payroll schemes on that date.
- Employers who do not meet these conditions may still be able to claim SSP paid if the previous employer did meet the conditions, but only in relation to SSP paid by the new employer.
- Information has also been added to state that an employee who is in the 14-day quarantine required on entering or returning to the UK and is unable to work during this period, will not qualify for SSP unless they also meet one of the other conditions mentioned in the guidance.

*Updated 25 June 2020*

### **Shielding Employees Update**

On 22 June 2020, the government set out a series of steps for further relaxing shielding guidance which will come into effect 1 August 2020 in England and Scotland and 16 August in Wales.

- The [guidance](#) now states that from 1 August 2020, shielding employees can return to work *if they cannot work from home*



- Companies need to ensure that have carried out the appropriate *Covid-19 risk assessments* and measures put in place to ensure that those who are vulnerable are kept safe at work where working from home is not possible.
- Statutory sick pay (SSP) will *no longer be available* to those individuals who have previously been told to shield and means that claims can no longer be made under the Coronavirus SSP Rebate Scheme
- The guidance remains *advisory*. More detailed will be published in due course.
- The shielding programme will be paused on 31 July 2020, unless government see a spike in cases.
- Employees will still be entitled to SSP if they become ill or they need to self-isolating.

Updated 22 June 2020

## Track and Trace

- The Covid-19 NHS [Track and Trace](#) initiative went live on 28 May 2020.
- Where an individual displays symptoms of COVID-19, they will be instructed to self-isolate for 7 days (14 days for all other members of the household) from when they started to display symptoms and arrange a test for COVID-19.
- If the test is positive, the individual will be contacted and asked to provide details of the people they were in contact with immediately before and after displaying symptoms.
- Those individuals will then be contacted and advised of the risk of infection and told to self-isolate for 14 days.
- New legislation, [The Statutory Sick Pay \(General\) \(Coronavirus Amendment\) \(No. 4\) Regulations 2020](#), has been drafted to facilitate the payment of Statutory Sick Pay to a person who has been notified that they have had contact with a person with coronavirus, and who is self-isolating for 14 days from the latest date on which that contact occurred.
- As with all coronavirus related cases, waiting days do not need to be served.
- Your employee should be able to provide you with a copy of the written notification that they have received detailing this instruction.

Updated 28 May 2020

## Coronavirus Statutory Sick Pay Rebate Scheme

- A new online service will be launched on 26 May for small and medium-sized employers to recover Statutory Sick Pay (SSP) payments they have made to their employees
- This means they will receive repayments at the relevant rate of SSP that they have paid to current or former employees for eligible periods of sickness starting on or after 13 March 2020
- To prepare to make their claim, employers should keep records of all the SSP payments that they wish to claim from HMRC
- Tax agents will also be able to make claims on behalf of employers
- Employers are eligible if they have a PAYE payroll scheme that was created and started before 28 February 2020 and they had fewer than 250 employees before the same date
- The repayment will cover up to 2 weeks of SSP and is payable if an employee is unable to work because they:



- have coronavirus; or
- are self-isolating and unable to work from home; or
- are shielding because they've been advised that they're at high risk of severe illness from coronavirus
- Where an employer pays more than the current rate of SSP in sick pay, they will only be able to reclaim the SSP rate

View the guidance [here](#).

*Updated 19 May 2020*

## **Initial Guidance**

SSP will be payable to those taken ill with COVID-19 and those who are unable to work because they have been advised to self-isolate.

- SSP for COVID-19 related absence will be payable from day 1 of absence
- The NHS 111 helpline will be able to issue an alternative to a fit note to those required to self-isolate, but employers need to use discretion whilst pressure on the system is at extreme levels

The Government has now introduced coronavirus legislation which confirms that small/medium sized businesses and employers can reclaim Statutory Sick Pay (SSP) for any absence due to COVID-19.

This will include:

- Employers with less than 250 employees will be eligible (determined by the number of employees at 28 February 2020) for refund of up to 2 weeks SSP paid per employee effected by COVID-19.
- Employees will not be required to provide a fit note, but employers will be required to keep a record of absence (Isolation Note).

## **Online Isolation Note**

- People unable to work for more than seven days because of coronavirus (COVID-19) can obtain an isolation note through a new online service.
- This will give employees evidence for their employers that they have been advised to self-isolate due to coronavirus, either because they have symptoms or they live with someone who has symptoms, and, as a result, cannot work.
- This note can be obtained without contacting a doctor/GP.
- This note can be used after the first 7 days of self-certification.
- This service can be accessed through the [NHS website](#) and [NHS 111 online](#) and will be emailed to you after completion.

View the guidance [here](#).



*Updated 27 March 2020*

## **Legislation**

[The Statutory Sick Pay \(Coronavirus\) \(Suspension of Waiting Days and General Amendment\) Regulations 2020](#) came into force on 28 March 2020.

- Where the reason for the absence is coronavirus sickness or self-isolation, employees no longer need to serve three waiting days before they become eligible for statutory sick pay meaning that it is now payable from day one, rather than day four.
- This legislation has been backdated and any relevant periods of incapacity which started on or after 13 March 2020 will no longer serve waiting days.

*Updated 31 March 2020*

*The information changes so rapidly and we will try our best to keep you updated but for full and accurate updates, we would recommend checking the Government website.*