

COVID-19

Coronavirus Statutory Sick Pay Rebate Scheme



The Coronavirus Statutory Sick Pay Rebate Scheme repays employers coronavirus-related Statutory Sick Pay paid to current or former employees who have been absent from work due to the coronavirus. It is an online service launched on 26 May 2020. No end date for the scheme has yet been announced.

Who can use the scheme?

You can use the scheme as an employer if:

- You're claiming for an employee who is 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

You can make back claims from both the Coronavirus Job Retention Scheme (CJRS) and the Coronavirus Statutory Sick Pay Rebate Scheme for the same employee but *not for the same period of time*.

What information do I need to provide?

Employees do not have to give a doctor's fit note to enable 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

Which employees does the scheme cover?

The scheme covers all types of employment contracts including:

- Full-time employees
- Part-time employees
- Employees on agency contracts
- Employees on flexible or zero-labour contracts
- Fixed term contracts (until the date their contract ends)

Can connected companies and charities use the scheme?

Yes, connected companies and charities can use the scheme if their total combined number of PAYE employees was lower than 250 on 28 February 2020.

Can my agent make a claim for the Coronavirus Statutory Sick Pay Rebate Scheme on my behalf?

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

Alternatively, if you would like to use an agent, but do not have one who is authorised to do PAYE online on your behalf, you can enable them to do this by going to HMRC's online services and then selecting 'manage account'. You will need to be enrolled in PAYE online for employers to do this and you will need to ask your agent for their agent ID. Your agent will be able to obtain this from their HMRC online service for agents by selecting 'authorise client'. Once the agent has submitted your claim, you can then remove their authorisation using this service.

Before making the claim, you will need to give your agent the details of the bank account that you would like the rebate to be paid into if they don't already have them. However, you must only provide the details of an account which can accept a BACS payment.

What happens if my business is eligible to claim but is unable to claim online?

Employers who are unable to claim online should have received a letter on an alternative way to claim. If you have not received a letter and you fall into this category, get in touch with HMRC via the weblinks on their 'Get help with the Statutory Sick Pay Rebate Scheme' web page.

If you need to call them they are available Monday to Friday between 8 am and 4 pm (excluding bank holidays). The telephone number to use is 0800 024 1222. However, HMRC is receiving a high number of calls at the moment and they have fewer advisers available to assist.

HMRC also has a digital assistant which you can use to find either general coronavirus information or to contact them about coronavirus related issues.

How much can I claim?

You can claim up to two weeks Statutory Sick Pay starting from the first day of sickness for employees who were unable to work for the following reasons. They:

- Have coronavirus symptoms
- Cannot work because they are self-isolating because someone they live with has coronavirus 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

Up to and including 5 April 2020 the weekly rate was £94.25.

From 6 April 2020, it is £95.85.

What documentation will I need?

You must keep records of the Statutory Sick Pay that you have paid and want to claim back from HMRC. HMRC may ask to see these records if there is a dispute over payment in the future. You'll also need to print or save your state aid declaration from your claim summary and keep it safe until 31 December 2024.

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 the employee gave for being off work, eg they had coronavirus symptoms, or they live with someone who has coronavirus symptoms or are shielding
- The employee's National Insurance Number

How does the Coronavirus Statutory Sick Pay Rebate Scheme affect state aid limits?

Your claim should not take you above the state aid limits under the EU Commission Temporary Framework* when combined with other aid received under the framework. The maximum level of state aid that a business can receive is €800,000. This sum is lower for agriculture at €100,000 and for aquaculture and fisheries it is €120,000.

*The European Commission has approved an 'umbrella' UK scheme to support small and medium-sized enterprises (SMEs) and large corporates in the UK who have been affected by the coronavirus outbreak. The scheme was approved under the State Aid Temporary Framework adopted by the Commission on 19 March 2020, and as amended on 3 April 2020.

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