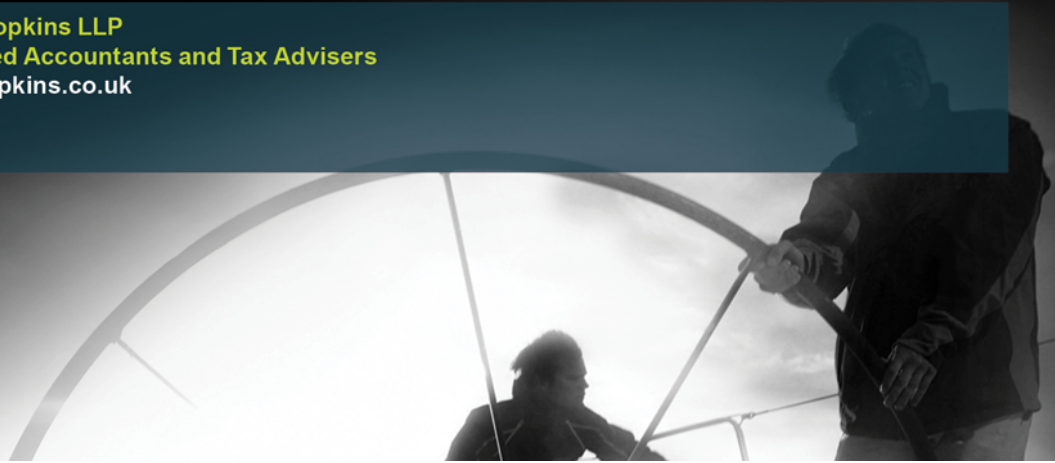




Hillier Hopkins LLP
Chartered Accountants and Tax Advisers
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Coronavirus Help Sheet

Last updated Wednesday 20 May 2020

We will be happy to assist you in considering these claims, and we invite you to contact your normal team who will offer you support. We have experts in many of these areas and will be pleased to assist you in every way we possibly can.

Statutory Sick Pay Support

Where people are off sick in your organisation they are normally entitled to sick pay of some sort. Contracts of employment set out the rules in your organisation, and you should check what is said in those contracts. In the absence of anything specific the standard statutory arrangement is that they are entitled broadly to Statutory Sick Pay at up to £94.50 per week from their fourth day of sickness provided that they can produce a sickness note. The amount has increased for this tax year to £95.85.

The Coronavirus Package

The package applies to all businesses with fewer than 250 employees on their payroll.

For any employee who is unable to work because of Coronavirus symptoms (whether or not they are subsequently shown to have had Coronavirus), they are now entitled to Statutory Sick Pay of up to £94.50 per week from the first day without producing a sickness note (£95.85 for 20/21 tax year).

Government has stated that it will refund these payments to employers covering payments for up to 2 weeks for each employee off sick.

Our Comments

The two week limit was introduced because people who display symptoms of Coronavirus will either get better within that time frame (their cough may last for some weeks but they will not be sick), or they will get very much worse. It sounds callous a little but the illness takes its course through a fairly short timeframe, we are told.

You can make a claim from 26 May when the platform goes live. For more information about the scheme, please visit <https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19>

What you should do

Keep a record of each employee who reports sick because of COVID-19 symptoms.

Check their employment contract and pay them at a minimum of £94.50 per week for the first two weeks (£95.85 for 20/21 tax year), from their first day of sickness, unless the contract requires that they be paid more – in which case you must pay them the higher figure in the contract of employment.

What we can do for you

If you are a payroll bureau client, our team will contact you directly when we know what procedures HMRC introduce and we will make the claim on your behalf.

If you are not a payroll bureau client your normal team will be able to help you make the relevant claim and we will have experts available to either guide you through the process or to do it for you. Contact us and we will ask you for the information we need to help you. Call 0330 024 3200 or email hi@hhllp.co.uk

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We will keep clients up to date at hillierhopkins.co.uk

Useful links

Sick pay rebates
<https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19>

Government advice
<https://www.gov.uk/government/news/coronavirus-covid-19-guidance-for-employees-employers-and-businesses>

0330 024 3200
hi@hhllp.co.uk

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