



Statutory sick pay



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Following Spring Budget 2020, statutory sick pay (SSP) rules are to be changed temporarily to help workers affected by the coronavirus outbreak. The Chancellor confirmed the Prime Minister's previous announcement that SSP will be paid from day one rather than day four. Updated guidance on the GOV.UK website sets out that for those in self-isolation due to coronavirus from 13 March, waiting days do not need to be observed, but before that, the waiting days need to be observed as usual.

The following new measures were announced:

- SSP is extended on a temporary basis to cover individuals who are unable to work because they have been advised to self-isolate, as well as people caring for those within the same household who display coronavirus symptoms and have been told to self-isolate
- self-isolating employees are able to obtain a notification via NHS111, which they can use as evidence for absence from work this is intended to take pressure away from GPs

Self-employed individuals and employees below the lower earnings limit who are not eligible for SSP can more easily make a claim for universal credit or contributory employment and support allowance:

- for the duration of the outbreak, the requirements of the universal credit minimum income floor are temporarily relaxed for those who have coronavirus or are self-isolating according to Government advice, ensuring self-employed claimants will receive support
- people are able to claim universal credit and access advance payments up front without the current requirement to attend a jobcentre if they are advised to self-isolate
- contributory employment and support allowance is payable, at a rate of £73.10 a week if the individual is over 25, for eligible people affected by coronavirus or those self-isolating in line with advice from day one of sickness, rather than day eight

In light of this, new legislation has been put in place extending the definition of those who are able to claim SSP. The most recent legislation came into force on 17 March and is in place until 12 November 2020, at which point it will be reviewed (this being eight months from the date of the first set of legislation on the matter being in force).

The definition of someone who is entitled to SSP now includes a person isolating themselves from others in accordance with the advice on coronavirus, effective 16 March 2020. They are deemed to be incapable of work for the purposes of SSP. This legislation is likely to be updated as the situation develops. The guidance to which this applies is that published on the GOV.UK website and the Scottish and Welsh NHS websites.

The specific wording of the legislation is: a person isolating themselves 'in such a manner as to prevent infection or contamination with coronavirus disease, in accordance with guidance published by Public Health England, NHS National Services Scotland or Public Health Wales and effective on 16th March 2020,' and 'by reason of that isolation is unable to work'.

HMRC has confirmed that if an employee has already exhausted their 28 weeks' SSP, they will not then be entitled to any more, even under coronavirus, and should be served the SSP1 form and advised to claim universal credit or employment support allowance.

See the Statutory sick pay (SSP) guidance note for further information generally on SSP.

The Low Incomes Tax Reform Group (LITRG) issued a press release on 27 March 2020 to clarify some points as there is some misinformation in relation to the SSP announcements. This covers various points including the need to have performed some work under a contract before SSP is due, who is entitled to SSP and how it works for those with more than one job.



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