



COVID-19 - Statutory Sick Pay (SSP) – Rebate Scheme

The portal was launched at the end of May 2020. The Coronavirus Statutory Sick Pay Rebate Scheme repays employers the current rate of SSP that they pay to current or former employees for periods of sickness starting on or after 13 March 2020.

If you pay SSP at a higher rate than this, you cannot reclaim the excess.

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

- Have coronavirus; or
- Cannot work because they are self-isolating at home.

Employees do not have to give you a doctor's fit note for you to make a claim.

Who can use the scheme?

The scheme can be used by employers if they:

- Are claiming for an employee who's eligible for sick pay due to coronavirus.
- Had a PAYE payroll scheme that was created and started on or before 28 February 2020.
- Had fewer than 250 employees on 28 February 2020.

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.

HMRC will advise when the scheme will end.

Connected companies and charities

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 and be eligible to receive State Aid under the EU Commission Temporary Framework.

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.

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Records you must keep (continued)

- 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.

As always if you want more information, or if we can help in any other way, please get in touch.



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