

CORONAVIRUS INFORMATION REGARDING SICK PAY AND BUSINESS RESILIENCE FROM HMRC – 21st April 2020

[Click here to be taken directly to the HMRC website](#)

Please note, this guidance was sourced externally utilising the HMRC website at the top of this page. If in doubt, you should contact HMRC directly by telephoning 0300 200 3200, particularly as advice may change over time.

Are my personal assistants eligible for statutory sick pay (SSP)?

If your personal assistant thinks they are eligible for SSP, they can get £95.85 per week if they are too ill to work. This is paid by the employer for up to 28 weeks.

If your personal assistant is self-isolating or shielding because of Covid19 (Coronavirus), from March 13th 2020 they can claim SSP. This includes individuals who are caring for people self-isolating in their household and have therefore been advised to do a household quarantine. They will need to be self-isolating for at least 4 days or more to be eligible. Personal assistants should check their SSP eligibility [here](#)

When does statutory sick pay apply?

The government is legislating for SSP to be paid from day 1, rather than day 4, of your personal assistant's absence from work if they are absent from work due to sickness or need to self-isolate caused by COVID-19. Once the legislation has been passed, this will apply retrospectively from 13 March.

What if my personal assistant is not eligible for statutory sick pay?

Some personal assistants will not be eligible for SSP – for example if they are self-employed or earning below the Lower Earnings Limit of £118 per week. If they have COVID-19 or are advised to self-isolate, they can now more easily make a claim for Universal Credit (UC) or new style Employment and Support Allowance. For more information and how to claim they should visit [this government website](#).

Can an employer claim statutory sick pay back?

As a direct payment funded employer it is very likely you are eligible. If you employed less than 250 people on the 28th February 2020, you will be eligible to reclaim a portion of SSP if it is caused by COVID-19.

This refund will cover up to two weeks' SSP per eligible employee who are either ill or been told to self-isolate because of COVID-19. This is in line with the recommended isolation period. Guidance on self-isolation can be found [here](#) (NHS website)

You will need to maintain records of when your personal assistant(s) are off sick but will not need to provide a GP fit to work note. Personal assistants who are self-isolating or shielding for more than 7 consecutive days will need an isolation note. This can be obtained [here](#) (NHS website)

The government has not set up a facility for employers to apply for these SSP refunds yet.

What does “furlough” mean

Furlough is a word that means a leave of absence from regular employment where leave is unpaid. You may have heard the Chancellor announce plans for financial assistance to help employers retain employees for an extended period of time. This is where HMRC will reimburse 80% of furloughed employees wages to prevent risk of redundancy This is specifically for businesses who have an economic downturn due to the impact of COVID-19. As most direct payment employers will continue to receive funding for their assessed need, it does not seem that you will be eligible to apply for this funding at this time.

We have provided a separate fact sheet about this which you can access via our web-page <https://peopleplus.co.uk/communities/direct-payment-support-services/>

You can read more about this [here](#) (HMRC website).