

Summary for Employers

| Available to | Name | Measure | Claim process |
|---|--------------------------|--|--|
| Employees not working (Furloughed employees) | Job retention scheme | Claim 80% of employee wages up to £2,500 per month and relating employers NIC and pension. | <p>Employers can claim support under the Coronavirus Job Retention Scheme from 1st March 2020 for 80% of furloughed employees' (employees on a leave of absence) usual monthly wage costs, up to £2,500 per month, plus the associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on that wage.</p> <p>At a minimum, employers must pay their employee the lower of 80% of their regular wage or £2,500 per month. An employer can choose to top up an employee's salary beyond this but is not obliged to under this scheme.</p> <p>The calculation will be based upon the employee's actual salary before tax as of 28 February 2020 (ignoring fees, commission and bonuses). Where pay varies then the calculation can be based upon the higher of;</p> <ul style="list-style-type: none"> • the same month's earnings from the previous year, or • average monthly earnings from the 2019-20 tax year. <p>Details of how to calculate the grant covering the relating employer's national insurance and employer pension contributions under automatic enrolment will be issued in due course.</p> <p>The scheme is open to all UK employers that had a PAYE payroll scheme in place on 28 February 2020 and have a UK bank account. If employers are looking at implementing the Coronavirus Job Retention Scheme then they still need to meet their legal obligations, and negotiate the changes unless already included within the employee's employment contract.</p> |
| Small Medium Enterprises with less than 250 employees as at 28 Feb 2020 | Statutory Sick Pay (SSP) | 2 weeks SSP for each employee of work as result of COVID-19. | <p>Small and medium sized businesses and employers in the UK will be able to reclaim Statutory Sick Pay (SSP) for sickness absence relating to COVID-19. To qualify you must be employing fewer than 250 employees as of 28 February 2020.</p> <p>Employees on sick leave or self-isolating should get Statutory Sick Pay but can be furloughed after this.</p> <p>Employers should use their discretion and respect the medical need to self-isolate in making decisions about sick pay. If evidence is required by an employer, those with symptoms of coronavirus can get an isolation note from NHS 111 online and those who live with someone that has symptoms can get a note from the NHS website.</p> <p>Further details on how to make claims will be issued in due course.</p> |