


**From:** HMRC Business Help and Support Emails no.reply@advice.hmrc.gov.uk   
**Subject:** The coronavirus Statutory Sick Pay Rebate Scheme is now live  
**Date:** 26 May 2020 at 11:26  
**To:** clerk@hambledon-pc.gov.uk



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## COVID-19 Update



Dear customer,

I'm writing to let you know that the coronavirus Statutory Sick Pay Rebate Scheme is now live on GOV.UK.

If you're an employer with fewer than 250 employees, you can now claim for coronavirus-related Statutory Sick Pay (SSP). If you have a tax agent, they can also make claims on your behalf.

To make a claim now, please visit GOV.UK and search '**Check if you can claim back Statutory Sick Pay paid to employees due to coronavirus (COVID-19)**'.

### **Which employers can use the scheme?**

You're eligible to use the scheme if you meet all of the following criteria:

- you're claiming for an employee who's eligible for sick pay due to coronavirus
- you had a PAYE payroll scheme in operation before 28 February 2020
- you had fewer than 250 employees across all PAYE schemes on 28 February 2020
- you're eligible to receive state aid under the EU Commission Temporary Framework – more information about this can be found on GOV.UK (please use the search term above).

### **Which employees are entitled to SSP?**

The repayment will cover up to two weeks of the applicable rate of SSP, and is payable if a current or former employee was unable to work on or after 13 March 2020 and entitled to SSP, because they either:

- had or have coronavirus
- could not or cannot work because they were/are self-isolating at home
- were/are shielding in line with public health guidance.

### **Which records should employers keep?**

You must keep records of SSP that you've paid and want to claim back from HMRC.

You must keep the following records for 3 years after the date you receive the payment for your claim:

- the dates the employee was off sick
- which of those dates were qualifying days
- the reason they said they were off work – if they had symptoms, someone they lived with had symptoms or they were shielding
- the employee's National Insurance number.

You can choose how you keep records of your employees' sickness absence. HMRC may need to see these records if there's a dispute over payment of SSP.

### **What if I can't find the information I need?**

Please only call us if you cannot find the support you need on our GOV.UK advice pages or through our **webchat** service – this will leave our lines open for those who need our help most.

You can find out more about this coronavirus support measure and others such as HMRC's Job Retention Scheme, by signing up to one of our webinars. For more information please visit GOV.UK and search for '**Help and support if your business is affected by coronavirus (COVID-19)**'.

### **A word about scams**

Stay vigilant about scams which may mimic government messages as a way of appearing authentic and unthreatening. Search 'scams' on GOV.UK for information on how to recognise genuine HMRC contact. You can also forward suspicious emails claiming to be from HMRC to [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk) and texts to 60599.

Yours sincerely



Jim Harra

Chief Executive and Permanent Secretary – HMRC

**To find out all of the ways you can contact us and our opening times go to**

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If you think that an email is suspicious please report it to [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk). For more information please visit our security pages at [GOV.UK](#) and search 'Avoid and report internet scams and phishing'.

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Please feel free to use this information and pass it on.

## Support

For more information and support from HMRC please visit our [help and support pages](#).