

CORONAVIRUS STATUTORY SICK PAY (SSP) REBATE SCHEME FACTSHEET

Under the rebate scheme employers can pay employees SSP from day 1 rather than day 4, and reclaim up to 2 weeks SSP for illness related to Coronavirus from 13th March 2020.

The scheme covers up to 2 weeks absence for any employees who cannot work due to either having the virus or self isolating at home. A doctors note is not required. There is no end date for the scheme set as yet.

Who is eligible?

Businesses can access the scheme if they

- have a PAYE scheme registered on or before 28th February 2020
- have less than 250 employees as of 28th February 2020 (connected companies and charities need to have less than 250 employees in total as of this date)

The scheme covers all types of employees:

- full time
- part time
- agency contracts
- flexible hours/zero hours contracts

Details correct as of 14th April 2020
Full HMRC guidance can be found [here](#)

How to claim

A separate portal is being set up by HMRC to make a refund claim. It is not accessible via normal payroll software.

To make a claim you will need a record of:

- reason why employee couldn't work
- dates for each period of absence
- details of SSP qualifying days
- NI Numbers for all employees who are paid SSP

You need to keep these records for 3 years following the claim.

