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Coronavirus Statutory Sick Pay Rebate Scheme

HMRC have today announced that a **new online service will be launched on 26 May 2020** for employers to recover Statutory Sick Pay (SSP) payments they have made to their employees.

The Coronavirus Statutory Sick Pay Rebate Scheme was announced as part of a package of support measures for businesses affected by the COVID-19 outbreak.

This scheme will allow employers with fewer than 250 employees to apply to HMRC to recover the costs of paying coronavirus-related SSP. They will receive repayments at the relevant rate of SSP that they have paid to current or former employees **for eligible periods of sickness starting on or after 13 March 2020**. We will also be able to make claims on behalf of our payroll clients.

Employers are eligible to use the scheme if:

- they're claiming for an employee who's eligible for sick pay due to coronavirus
- they had a PAYE payroll scheme in operation before 28 February 2020
- they had fewer than 250 employees across all PAYE schemes on 28 February 2020
- they're eligible to receive State Aid under the EU Commission Temporary Framework

temporary framework.

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:

- have coronavirus
- are self-isolating and unable to work from home; or
- are shielding because they've been advised that they're at high risk of severe illness from coronavirus.

To prepare to make a claim HMRC have asked for employers to keep records of all the SSP payments they wish to claim for.

For more information about eligibility and how employers can prepare to use the scheme can be found at <https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19>

Discretionary Business Grants – SMBC Guidance Released

Businesses who have not been eligible for existing coronavirus Government grants will soon be able to apply for a new Discretionary Business Grant that will again be administered by Local Authorities.

The Local Authority Discretionary Grants Fund was announced by the Government on 1 May 2020.

This is an additional fund designed to support businesses not eligible for the previously announced schemes:

- Small Business Grant Fund (SBGF) – £10,000 paid to all businesses in receipt of small business rate relief
- Retail Hospitality and Leisure Grant Fund (RHLGF) – £25k paid to businesses in these sectors with property with a rateable value between £15k and £51k.

Stockport Council have today announced the following timeline for claims:

1. **Applications open – 9am Friday 22 May**
2. Application window closes – 5pm Wednesday 3 June
3. Payment of grants – from Friday 5 June onwards

Applications for the grant will be made online and payments will be made directly to approved recipients' bank accounts by electronic transfer.

The web address for making claims has not yet been confirmed. We will let you know as soon as it is.

To be eligible to apply for a grant under this scheme a small business must:

- Have been trading on 11 March 2020
- Have fewer than 50 employees
- Occupy property, or part of a property, with a rateable value or annual rent or annual mortgage payments below £51,000
- Have relatively high ongoing fixed property-related costs – minimum level of £250 per month – evidence will need to be provided such as lease and bank statements
- Be able to demonstrate that they have had a significant drop of income due to Coronavirus restriction measures – again, evidence will be required such as bank statements.

In order for the Discretionary Business Grant to benefit the maximum number of eligible small businesses, there will be five levels of grant between £2,500 and £25,000 which will directly be proportionate to the level of property costs for the business, and take into account the impact on a business owner's income due to the coronavirus crisis. SMBC have said they expect most grants to be under £10,000 and will only pay £25,000 in 'exceptional circumstances'.

If the fund is oversubscribed due to the number of applications received, the council will amend the grant levels on a pro-rata basis, which will be based on the applications received and approved.

The full guidance can be found at

https://assets.ctfassets.net/ii3xdrqc6nfw/6Y9FLJcpYQlr8y7LyhwSq/4716086fbe2599fbf3d60b42139afa07/Guidance_for_applications_to_Stockport_Council_for_Local_Authority_Discretionary_Grants_Fund.pdf

If you are thinking of applying but are not in the Stockport area you should contact your Local Authority immediately to ask how they are administering the

scheme in your area.

The Allens Team



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