
Written 29 October 2020

C19 NEWSLETTER

This week we have seen more local and national lockdowns and news that in England nearly 100,000 people are catching coronavirus every day. We are constantly supplied with facts and figures and the news continues to be bleak. At times like these we need to remember what's important to us - our health, family and friends and we must keep our hopes up for a brighter future. Things will get better we just need to remain strong through this winter and be resilient in our personal lives and businesses.

Do please talk to us about how we can help your business and what Government or local supports are available.

If your business has been closed during lockdown the Job Support Scheme (JSS) starts in November with two schemes to help businesses that are closed and those that remain open but with reduced turnover. Below we outline the key facts. Please talk to us if you would like us to assist you in applying for either scheme.

THE JOB SUPPORT SCHEME (JSS)

The Job Support Scheme provides different types of support to these businesses so they can get the assistance according to their situation. Businesses that are open but facing decreased demand can get support for wages through "JSS Open". Those businesses that are legally required to close their premises as a result of coronavirus restrictions set by one or more of the four governments of the UK can get the support through "JSS Closed".

The JSS starts on the 1 November 2020 and runs for 6 months, until 30 April 2021. The government will review the terms of the scheme in January. Employers will be able to claim in arrears from 8 December 2020, with payments made after the claim has been approved.

Employers will be able to claim from 8 December, covering salary for pay periods ending and paid in November. Subsequent months will follow a similar pattern, with the final claims for April being made from early May.

Employers who are legally required to close their premises (JSS Closed)

Employers who have been legally required to close their premises as a direct result of coronavirus restrictions set by one or more of the four governments of the UK are eligible for JSS Closed.

This includes premises restricted to delivery or collection only services from their premises and those restricted to provision of food and/ or drink outdoors.

Employers are only eligible to claim for periods during which the relevant coronavirus restrictions are in place. Employers will not be able to claim JSS Closed to cover periods after restrictions have lifted and the business premises is legally allowed to reopen. They may then be able to claim JSS Open if they are eligible.

Each employee who cannot work due to these restrictions will receive two thirds of their normal pay, paid by their employer and fully funded by the government, to a maximum of £2,083.33 per month, although their employer has discretion to pay more than this if they wish.

To be eligible for the grant, employers must have reached written agreement with their employee (or reached written collective agreement with a trade union where the relevant

terms are determined by collective agreement) that they have been instructed to and agree to stop working for a minimum of 7 consecutive calendar days. The agreement must be available for view by HMRC on request.

Employers facing decreased demand (JSS Open)

For businesses facing reduced demand the JSS Open scheme will give employers the option of keeping their employees in a job on shorter hours rather than making them redundant.

The employee will need to work a minimum of 20% of their usual hours and the employer will continue to pay them as normal for the hours worked. Alongside this, the employee will receive 66.67% of their normal pay for the hours not worked - this will be made up of contributions from the employer and from the government. The employer will pay 5% of reference salary for the hours not worked, up to a maximum of £125 per month, with the discretion to pay more than this if they wish. The government will pay the remainder of 61.67%, of reference salary for the hours not worked, up to a maximum of £1,541.75 per month. This will ensure employees continue to receive at least 73% of their normal wages, where they earn £3,125 a month or less.

The JSS eligibility criteria and rules are complex so please ask us to guide you through the processes required before making a claim.

STATUTORY SICK PAY (SSP) PAID TO EMPLOYEES DUE TO CORONAVIRUS

The scheme has been updated so employers can ask for a 'shielding note' or a letter from their doctor or health authority advising them to shield because they are at high risk of severe illness from coronavirus

This scheme is for employers and you can claim back up to 2 weeks of SSP if:

- you have already paid your employee's sick pay (use the SSP calculator to work out how much to pay)
- you are claiming for an employee who is eligible for sick pay due to coronavirus
- you have a PAYE payroll scheme that was created and started on or before 28 February 2020
- you had fewer than 250 employees on 28 February 2020 across all your PAYE payroll schemes

Employees do not have to give you a doctor's fit note for you to make a claim. But you can ask them to give you either:

- an isolation note from NHS 111 – if they are self-isolating and cannot work because of coronavirus (COVID-19)



- a 'shielding note' or a letter from their doctor or health authority advising them to shield because they're at high risk of severe illness from coronavirus

The scheme covers all types of employment contracts, including:

- full-time employees
- part-time employees
- employees on agency contracts
- employees on flexible or zero-hour contracts
- fixed term contracts (until the date their contract ends)

Please talk to us about making the claim if we do your payroll.

See: https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19?utm_source=dccedf0a-de3c-4074-b98c-2f9d6059b7d9&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

SELF-EMPLOYMENT INCOME SUPPORT SCHEME GRANT EXTENSION

The Self-Employment Income Support Scheme Grant Extension provides support to the self-employed in the form of two grants, each available for three-month periods covering November 2020 to January 2021 and February 2021 to April 2021.

To be eligible for the Grant Extension self-employed individuals, including members of partnerships, must:

- have been previously eligible for the Self-Employment Income Support Scheme first and second grant (although they do not have to have claimed the previous grants)
- declare that they intend to continue to trade and either:
 - o are currently actively trading but are impacted by reduced demand due to coronavirus
 - o were previously trading but are temporarily unable to do so due to coronavirus

The first grant will cover a three-month period from 1 November 2020 until 31 January 2021. The Government will provide a taxable grant covering 40% of average monthly trading profits, paid out in a single instalment covering 3 months' worth of profits, and capped at £3,750 in total.

The Government are providing broadly the same level of support for the self-employed as is being provided for employees through the Job Support scheme.

The second grant will cover a three-month period from 1 February 2021 until 30 April 2021. The Government will review the level of the second grant and set this in due course.

The grants are taxable income and also subject to National Insurance contributions.



HMRC will provide full details about claiming and applications in guidance on GOV.UK in due course.

See: <https://www.gov.uk/government/publications/self-employment-income-support-scheme-grant-extension/self-employment-income-support-scheme-grant-extension>

LOCAL RESTRICTIONS SUPPORT GRANT

The Department for Business, Energy & Industrial Strategy has updated the guidance and information on the Local Restrictions Support Grant (LRSG).

The LRSG supports businesses that were open as usual, providing services in person to customers from their business premises, but which were then required to close for at least 3 weeks due to local lockdown restrictions imposed by government.

It is for businesses that pay business rates on their premises. Local councils may at their discretion also provide funding for businesses that do not pay business rates.

Your business may be eligible if it:

- occupies property on which it pays business rates
- is in a local lockdown area and has been required to close because of the formal publication of local restrictions guidance that resulted in a first full day of closure on or after 9 September. This funding is not retrospective
- has been required to close for at least 3 weeks because of the lockdown
- has been unable to provide its usual in-person customer service from its premises

For example, this could include non-essential retail, personal services or cafes/restaurants that operate primarily as an in-person venue, but which have been forced to close those services and provide a takeaway-only service instead.

Eligible businesses will get one grant for each property liable for business rates within the lockdown zone.

Businesses that are required to close but do not pay business rates may be eligible for funding at the discretion of the local council, as may businesses not required to close but which are severely impacted.

Available funding

If your business is eligible and has a property with a rateable value of less than £51,000, you will receive a cash grant of £1,000 for each 3-week period your business is closed.

If your business is eligible and has a property with a rateable value of £51,000 or above, you will receive a cash grant of £1,500 for each 3-week period your business is closed.

The grant will be extended to cover each additional 3-week period, so if your business is closed for 6 weeks it will receive £2,000 or £3,000, depending on the rateable value of the property.



Grants will be based on the rateable value of the property on the first full day of local lockdown restrictions.

Discretionary funding

You may receive a grant of up to £1,500 at the discretion of your local council if:

- your business is required to close but you do not pay business rates
- if your business is not required to close, but has been severely affected, for example because of customer businesses being closed

Exclusions

There are exclusions to the grant:

- businesses which can continue to operate during the lockdown because they do not depend on providing direct in-person services from their premises
- businesses that have chosen to close, but have not been required to close as part of a local lockdown
- businesses that are still subject to national closures such as nightclubs
- businesses that have reached the state aid limit

How to apply

Visit your local council's website to find out how to apply: <https://www.gov.uk/find-local-council>

NHS TEST AND TRACE IN THE WORKPLACE

This guidance explains how employers and businesses can support NHS Test and Trace and play their part to slow the spread of the virus, protect the health and the care system.

The guidance has been updated to reflect employers' legal duties around staff who are self-isolating.

NHS Test and Trace:

- provides testing for anyone who has symptoms of coronavirus to find out if they have the virus
- gets in touch with anyone who has had a positive test result to help them share information about any close recent contacts they have had
- alerts those contacts, where necessary, and notifies them they need to self-isolate to help stop the spread of the virus

By following instructions to self-isolate, people who have had close recent contact with someone with coronavirus will be protecting their family, friends, colleagues and other people around them, and will play a direct role in stopping the spread of the virus.

See: https://www.gov.uk/guidance/nhs-test-and-trace-workplace-guidance?utm_source=6eb0b472-58b4-4177-bc97-



[d6772ef61c61&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate](https://www.gov.uk/guidance/full-list-of-local-covid-alert-levels-by-area?utm_source=ddd416d3-1810-4d77-ab12-85167cb95078&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

ENGLAND - FULL LIST OF LOCAL COVID ALERT LEVELS BY AREA

The areas in England listed as local COVID alert level high and local COVID alert level very high can be found here: https://www.gov.uk/guidance/full-list-of-local-covid-alert-levels-by-area?utm_source=ddd416d3-1810-4d77-ab12-85167cb95078&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

JOBS THAT QUALIFY FOR TRAVEL EXEMPTIONS

Jobs that qualify for exemptions from self-isolation or passenger locator form requirements.

Some people do not have to fill in a passenger locator form or self-isolate on arrival in the UK, because of the jobs they do.

This guidance lists the jobs that qualify for an exemption and tells people:

- if they need to self-isolate
- if they need to complete a passenger locator form
- any conditions they will need to meet or evidence they will need to show

If you do one of these jobs, you still need to follow the same health guidance as people who live in the UK. Check the guidance for:

Staying safe in England: <https://www.gov.uk/coronavirus>

Staying safe in Northern Ireland: <https://www.nidirect.gov.uk/campaigns/coronavirus-covid-19>

Staying safe in Scotland: <https://www.gov.scot/publications/coronavirus-covid-19-public-health-checks-at-borders/pages/exemptions/>

staying safe in Wales: <https://gov.wales/exemptions-self-isolation-coronavirus-covid-19-html>

ENGLAND -TRAVEL CORRIDORS

The list of countries, territories and regions from where you can travel to England and may not have to self-isolate has been updated.

See: https://www.gov.uk/guidance/coronavirus-covid-19-travel-corridors?utm_source=601b868b-560f-4729-80aa-0cc5261b0c46&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

Please talk to us – we are here to support you and your business through these times, and we will do everything we can to help.

