

Written 1 June 2020

C19 BUSINESS NEWS UPDATE

In this newsletter we detail the latest Government supports and guidance. The Furlough scheme is changing, and we will keep you updated about your record keeping requirements in due course.

The self-employment support scheme has been extended and we detail this below. FAQ's on what we can and cannot do have also been updated over the weekend and there are also changes to childcare and free child minding and several other updates including news for farmers and land owners.

JOB RETENTION SCHEME - FLEXIBLE FURLOUGHING AND IMPORTANT DATES

FLEXIBLE FURLOUGHING



From 1 July 2020, Businesses will have the flexibility to bring previously furloughed employees back to work part-time – with the government continuing to pay 80% of wages for any of their normal hours they do not work up until the end of August.

Businesses can decide the hours and shift patterns that their employees will work on their return and you will be responsible for paying their wages in full while working. This means that employees can work as much or as little as your business needs, with no minimum time that you can furlough staff for.

Any working hours arrangement that you agree with your employee must cover at least one week and be confirmed to the employee in writing.

When claiming the CJRS grant for furloughed hours, you will report and claim for a minimum period of a week. Businesses can choose to make claims for longer periods such as on monthly or two weekly cycles if this is more appropriate.

You will be required to submit data on the usual hours an employee would be expected to work in a claim period and actual hours worked. We can assist and make the claims for you.

If your employees are unable to return to work, or you do not have work for them to do, they can remain on furlough and you can continue to claim the grant for their full hours under the existing rules.

Employer contributions

From August, the government grant will be tapered as follows:

- For June and July, the government will pay 80% of wages up to a cap of £2,500 as well as employer National Insurance (ER's NICs) and pension contributions for the hours the employee does not work – employers will have to pay employees for the hours they work.
- In August, the government will continue to pay 80% of wages up to a cap of £2,500 but employers will pay ER's NIC's and pension contributions.
- From 1 September, the government will pay 70% of wages up to a cap of £2,187.50 for the hours the employee does not work – employers will pay ER NICs, pension contributions and 10% of wages to make up 80% of the total up to a cap of £2,500
- For the final month of the scheme in October, the government will pay 60% of wages up to a cap of £1,875 for the hours the employee does not work – employers will pay ER NICs, pension contributions and 20% of wages to make up 80% of the total up to a cap of £2,500
- the cap on the furlough grant will be proportional to the hours not worked.

Important dates

It is important to note that the scheme will close to new entrants from 30 June. From this point onwards, you will only be able to furlough employees that you have furloughed for a full three-week period prior to 30 June.

This means that the final date that you can furlough an employee for the first time will be 10 June for the current three-week furlough period to be completed by 30 June. Employers will have until 31 July to make any claims in respect of the period to 30 June.

Guidance and support

Further support on how to calculate claims with the extra flexibility will be available by 12 June and we will keep you informed about the detail and your written requirements in due course. If you have any questions please contact us.

See: https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme?utm_source=1a8e753d-c67e-41e9-8664-32969211b852&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

CHANCELLOR EXTENDS SELF-EMPLOYMENT SUPPORT SCHEME

The government's Self-Employment Income Support Scheme will be extended, giving more security to individuals whose livelihoods are adversely affected by coronavirus in the coming months, the Chancellor announced on Friday 29 May 2020. Rishi Sunak announced the Self-Employment Income Support Scheme will be extended - with those eligible able to claim a second and final grant capped at £6,570.

- Individuals can continue to apply for the first SEISS grant until 13 July. Under the first grant, eligible individuals can claim a taxable grant worth 80% of their average monthly trading profits, paid out in a single instalment covering three months' worth of profits, and capped at £7,500 in total. Those eligible have the money paid into their bank account within six working days of completing a claim.
- Applications for the second grant will open in August. Individuals will be able to claim a second taxable grant worth 70% of their average monthly trading profits, paid out in a single instalment covering three months' worth of profits, and capped at £6,570 in total.
- The eligibility criteria are the same for both grants, and individuals will need to confirm that their business has been adversely affected by coronavirus. An individual does not need to have claimed the first grant to receive the second grant: for example, they may only have been adversely affected by COVID-19 in this later phase.

Further guidance on the second grant will be published on Friday 12 June and we will keep you up to date with the details when we know them.

See: https://www.gov.uk/guidance/claim-a-grant-through-the-self-employment-income-support-scheme?utm_source=95036a42-e8c3-49f3-8f73-6300a69ea34a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

CORONAVIRUS OUTBREAK FAQs: WHAT YOU CAN AND CAN'T DO

Frequently asked questions on what you can and cannot do during the coronavirus outbreak.

Guidance

Coronavirus outbreak FAQs: what you can and can't do

Updated 29 May 2020

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This page will be updated in the coming days. For the latest guidance on social contact, please refer to the [Prime Minister's statement on 28 May](#).

The government has set out its plan to return life to as near normal as we can, for as many people as we can, as quickly and fairly as possible in order to safeguard livelihoods, but in a way that is safe and continues to protect our NHS.

The government has published [staying safe outside your home](#) guidance on what the new rules will mean. This page sets out key FAQ to help you prepare for these changes.

This guidance applies in England – people in Scotland, Wales and Northern Ireland should follow the specific rules in those parts of the UK.

See: https://www.gov.uk/government/publications/coronavirus-outbreak-faqs-what-you-can-and-cant-do?utm_source=2a52d9b4-63a5-444d-b95c-115bc5a56e60&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

TAX-FREE CHILDCARE AND 30 HOURS FREE CHILDCARE DURING CORONAVIRUS (COVID-19)

To help make sure critical workers can continue to access the childcare they need to enable them to work, even if their circumstances have changed during the Pandemic, the Government have made some temporary changes.

Find out about temporary changes that may affect you if you are applying for, or already getting, Tax-Free Childcare or 30 hours free childcare here: https://www.gov.uk/guidance/check-if-you-can-get-tax-free-childcare-and-30-hours-free-childcare-during-coronavirus-covid-19?utm_source=5cea66ef-bdea-4149-af68-be0015ce3b32&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

The changes may affect you if you, or someone you live with, are:

- on furlough
- not able to work or you are working less
- self-employed
- a critical worker

If you are on furlough:

If your employer has no work for you they might be able to keep you on the payroll and put you on temporary leave instead. This is known as being put 'on furlough' and you are paid 80% of wages through the Coronavirus Job Retention Scheme.

You should apply, or reconfirm if you already have a childcare account, if your wage, and your partner's wage if you have one, is:

- at least the National Minimum Wage for 16 hours a week
- below the normal minimum income requirement, but you would normally expect to meet the income requirement

If you are not able to work or you are working less

You should apply or reconfirm if you already have a childcare account if you are:

- getting sick pay or statutory sick pay (SSP) – time spent on sick pay or SSP will count as working and meeting the minimum income requirement
- taking unpaid leave to care for others, such as your children - if you expect your income to meet the minimum income requirement (at least the National Minimum Wage for 16 hours a week) after coronavirus
- living with someone who has coronavirus - you must stay at home - if you expect your income to meet the minimum income agreement (at least the National Minimum Wage for 16 hours a week) after coronavirus
- working less, your hours have been reduced and your wage:
- meets the minimum earnings requirement
- is below the normal minimum earnings requirement but you would normally expect to earn above it

If you are self-employed

You should apply or reconfirm if you already have a childcare account if you are:
continuing to work, and your earnings:

- are above the minimum earnings requirement
- are below the normal minimum earnings requirement but you would normally expect to earn above it

not able to get work because of coronavirus:

- you may be eligible to claim a grant through the Self-Employment Income Support Scheme - payments made to you through the scheme will count as earnings
- and you are not eligible for self-employed income support but would expect to earn at least the minimum income requirement

If you are claiming Universal Credit

If you are now claiming Universal Credit and were getting:

- Tax-Free Childcare, you cannot apply or reconfirm for Tax-Free Childcare - if you stop claiming Universal Credit you can apply for Tax-Free Childcare again

- 30 hours free childcare, and you meet the revised minimum income requirement or would expect to normally, you should apply or reconfirm if you already have a childcare account

If you missed the 31 March deadline

If you have missed the application or reconfirmation deadline for 30 hours free childcare, you should apply or reconfirm if you already have a childcare account. Local authorities will be able to extend the validity dates on 30 hours codes for eligible critical worker parents during the summer term.

If you are a critical worker and If you are working more

If you are a critical worker you may have exceeded the maximum income threshold of £100,000 per year - If this is because of increased hours as a direct result of coronavirus, you will still be eligible for 30 hours and Tax-Free Childcare for the current tax year.

See more: <https://www.gov.uk/apply-30-hours-free-tax-free-childcare>

CORONAVIRUS: THEORY TESTS - DRIVERS

Theory tests are currently suspended due to coronavirus, but you can apply for an emergency theory test if you are a critical worker.

If your theory test has been cancelled

You will get an email to tell you that your test has been cancelled.

You will automatically get a refund. You will get an email to confirm this has been done – this may take a few weeks to arrive.

You will then have to book a new theory test that suits you.

Changes to the theory test planned for 14 April 2020

The changes to the theory test that were planned to be introduced on 14 April 2020 have not gone ahead. This is because of the coronavirus outbreak.

The Driver and Vehicle Standards Agency will make these changes to the theory test as soon as possible.

In the meantime, the theory test will continue to work in the same way as it currently does.

Apply for an emergency theory test if you are a critical worker

You can apply for an emergency test while tests are suspended if you are classed as a critical worker. This includes if you work in:

- health and social care
- education and childcare
- key public services
- local and national government
- food and other necessary goods
- public safety and national security

- transport
- utilities, communication and financial services

Apply here: <https://www.gov.uk/apply-emergency-theory-test>

RESUMPTION OF COMPETITIVE SPORT BEHIND CLOSED DOORS

Department for Culture, media and sport publishes 'stage three' of its elite and professional sport guidance

- Guidance permits return to domestic competition from 1 June 2020
- First major sporting event expected to be 2000 Guineas Stakes at Newmarket Racecourse on 6 June
- Follows guidance supporting the return to training for elite and professional sport

See: https://www.gov.uk/government/news/government-gives-green-light-to-resumption-of-competitive-sport-behind-closed-doors?utm_source=31ab4e88-ef40-43d7-9732-95b43a14bf32&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

GUIDANCE ON THE PHASED RETURN OF SPORT AND RECREATION

Guidance for the public, providers of outdoor sport facilities, elite athletes, personal trainers and coaches on the phased return of sport and recreation.

See: https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-phased-return-of-sport-and-recreation?utm_source=1df6d37f-e32f-41bf-9de3-01a7cb05faa1&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

INFORMATION FOR FARMERS, LANDOWNERS AND RURAL BUSINESSES

Farm visits and inspections

The Government is planning a phased return to on-farm visits and site inspections. These will begin next week (week commencing 1 June) and will be based on business priority, starting with Countryside Stewardship and Environmental Stewardship inspections.

To ensure they work within the regulations arising from COVID-19, they will adopt a revised approach to inspections, including the use of technology and remote inspections. They will also contact customers before a visit to find out if there are any issues they need to be aware of, including vulnerability, and they will follow social distancing rules at all times.

Receipts for Environmental Stewardship (ES) claims

The Government will acknowledge receipt of ES claims differently this year. You may receive an email or a letter depending on the contact information they have for you. This is a change from

previous years where they confirmed receipt by returning the slip from the front of your claim form.

Working safely during coronavirus (COVID-19)

On 11 May, the government published updated guidance setting out its plan to return life to as near normal as possible.

RPA continues to work closely with Natural England and the Forestry Commission. They will continue to provide any updates to the service while maintaining vital services and ensuring the safety of staff and customers.

Government updates for farmers, landowners and rural businesses can be found:

https://www.gov.uk/guidance/coronavirus-covid-19-information-for-farmers-landowners-and-rural-businesses?utm_source=ff14348c-d60b-4218-80f7-e709cc5b1f15&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate