



Statutory Sick Pay Rebate

What is it?

Eligible businesses will be allowed to reclaim Statutory Sick Pay (SSP) paid for staff sickness absence due to coronavirus, either because they have coronavirus or are self-isolating at home. This repayment will cover up to 2 weeks' SSP per eligible employee for eligible sickness.

If as an employer you pay more than the current rate of SSP (£95.85 per week from 6 April 2020) you can only claim the current rate amount.

The repayment will cover up to 2 weeks of SSP and is payable if an employee is unable to work because they:

- Have coronavirus symptoms; or
- Are self-isolating because someone they live with have symptoms; or
- Are self-isolating because they have been notified by the NHS or public health bodies that they have come into contact with someone with coronavirus; or
- Are shielding because they have been advised that they are at high risk of severe illness from coronavirus.

Who is eligible?

Businesses are eligible if:

1. The business is UK based and
2. Your business employs fewer than 250 employees as of 28 February 2020.
3. The business had a PAYE payroll scheme that was created and started on or before 28 February 2020.

This 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 terms contracts (until the date of their contract ends)

Connected companies and charities

Connected companies and charities can also use the scheme if their total combined number of PAYE employees are fewer than 250 on or before 28 February 2020.

What records do you need to keep?

The following records must be kept for all statutory sick payments that you want to claim from HMRC:

- The reason why an employee could not work
- Details of each period when an employee could not work, including start and end dates
- Details of the SSP qualifying days when an employee could not work
- National Insurance numbers of all employees who you have paid SSP to.

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



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How do I access it?

Businesses must have paid the employee's sick pay before it is claimed back. Claims can be made via using the online service and for those employers who are unable to claim online should have received a letter from HMRC outlining an alternative way to claim. To access the online claim service and for further details please [click here](#)