**Statutory Sick Pay (SSP)**

SSP is £94.25 a week and can be paid for up to 28 weeks.  From 13th March 2020 if any employees are self-isolating or has Corona-19 virus they can be paid from day 1 rather than have 3 unpaid days.  This date has only just been published so if you have had people off sick prior to this then they will not statutorily be entitled to payment for the 3 waiting days.  It will be a company decision if you wish to pay them over and above their statutory entitlement.

SSP is payable for any normal working days.   To qualify for SSP they must:

* have an employment contract
* have done some work under their contract
* have been sick for 4 or more days in a row (including non-working days) - known as a ‘period of incapacity for work’
* earn an average of at least £118 per week

If an employee is not eligible for SSP they may be able to apply for Universal Credit or Employment & Support Allowance.  We will supply you with an SSP1 for anyone who is not eligible.  Please let us know asap if you have anyone going off sick so we can get them the forms if they are not eligible.  People who are self employed will also be able to apply for Universal Credit or Employment & Support Allowance.

Employees can self-certificate for the first 7 days, but please use your discretion for any Convid-19 self-isolation as the NHS won’t be issuing sick notes at the moment.

We still haven’t received any communication from HMRC regarding the 2 week refunding of SSP.  We will be keeping a log of all SSP payments and will insure that when the mechanism is in place you receive the refund.

**Lay-Offs**

You can ask employees to stay at home or take unpaid leave if there’s not enough work for them to do.  A lay-off is if there is no work for at least 1 full working day.  Short-time working is when you cut hours.

There is no limit for how long you can lay off workers or put them on short-time working.  But staff can request redundancy if it has been 4 weeks in a row or 6 weeks in a 13-week period.

Unless your employee contracts state otherwise employees should be paid full pay.  If it states in your contracts that you can lay off employees unpaid or on a reduced pay then staff will be entitled to a Guarantee Pay.  This is either £29 a day or their normal daily rate whichever is lower.

To be eligible for statutory lay-off pay they must:

* have been employed continuously for 1 month (includes part-time workers)
* reasonably make sure you’re available for work
* not refuse any reasonable alternative work (including work not in your contract)
* not have been laid off because of industrial action

**Redundancy**

There are a number of things that you must consider before making redundancies and I would recommend you speak to a HR representative to ensure that you are compliant with the HR rules.  All I can advise you on is the rates for statutory redundancy pay.  Please see the HMRC website : <https://www.gov.uk/staff-redundant> which will walk you through the process.

To be eligible for statutory redundancy an individual must:

* be an [employee](https://www.gov.uk/employment-status/employee) working under a contract of employment
* have at least 2 years’ continuous service
* have been dismissed, laid off or put on short-time working - those who opted for early retirement do not qualify

You must make the payment when you dismiss the employee, or soon after.

*Statutory redundancy pay rates*

These are based on an employee’s age and length of employment and are counted back from the date of dismissal.

Employees get:

* 1.5 weeks’ pay for each full year of employment after their 41st birthday
* a week’s pay for each full year of employment after their 22nd birthday
* half a week’s pay for each full year of employment up to their 22nd birthday

Length of service is capped at 20 years and weekly pay is capped at £525. The maximum amount of statutory redundancy pay is £15,750.

You can give your staff extra redundancy pay if you want to, or have a qualifying period of less than 2 years.

Again, if you are in the position you may need to make redundancies then please contact us and we will work out the minimum redundancy payments that you will have to make.

If you have self-employed contractors working with you, please refer to the contracts that you have in place regarding any notice periods that you are both tied into.

We are really hoping that you do not need to go down the lay offs and redundancy routes, but please know that we are here to support you through this difficult time.

The payroll team at d&t are all working remotely from home and are processing payrolls as normal.  Please send your payroll information in to us as normal.