Coronavirus Guidance Webinar
27th March, 2020

The webinar will be starting shortly
SUPPORT FROM BESA

- Access lots of guidance at www.thebesa.com/covid19
- Email queries to: covid19@thebesa.com
- Daily broadcast – forward programme and signups - www.thebesa.com/covid19
- WhatsApp Group – email your mobile number to covid19@thebesa.com
- Slides and recording available on the website this afternoon www.thebesa.com/covid19
Agenda

- CITB levy
- CSCS Telephone line down – contact Skillcard
  Email: skillcard.info@theBESA.com Tel: 01768 860406
- TFL guidance on using the tube
- Opening list of essential workers that NHS can utilise
- Opening the list for cleaners to help the NHS
- Business Interruption Loans
- F-GAS Update
- Self-employment help announced
- New Guidance on the Job Retention Scheme
- Q&A
Support for the Self Employed
Summary

• Self-employed people or members of a partnership will be able to apply for a grant worth 80% of their average monthly profits over the last three years, up to £2,500 a month
• The scheme is open to those profits are under £50,000 a year
• At least half their income needs to have come from self-employment as registered on the 2018-19 tax return filed in January
• Anyone who missed the filing deadline has four weeks from now to get it done and still qualify
• The money, backdated to March, will arrive directly into people's banks accounts from HMRC, but not until June
• The grants will be taxable, and will need to be declared on tax returns by January 2022
• Company owners who pay themselves a dividend are not covered

CORONAVIRUS JOB RETENTION SCHEME
Webinar 27 March 2020

Paula Samuels
BESA Head of Employment Affairs
Webinar – 27 March 2020

➢ Chancellor, Rishi Sunak, – 20 March – support package to help businesses during COVID-19

➢ The Coronavirus Job Retention Scheme (introduced the furloughed worker)

➢ It is a temporary scheme open to all UK employers for at least three months starting from 1 March 2020.

➢ Expected to be up and running by the end of April – administered by HMRC.
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Guidance published by Government on 26 March 2020 – for employers and employees

WHAT DO WE KNOW?

• Open to all UK employers that had a PAYE scheme in place on 28 February 2020

• Any organisation with employees can apply,
  ✓ Full-time
  ✓ Part-time
  ✓ Employees on agency contracts
  ✓ Employees on flexible or zero-hour contracts
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- Employers can reclaim up to 80% of wage costs up to a cap of £2,5000 per month (plus associated employer NICs and minimum pension contribution)

- Employer can choose to top up to 100% (subject to employment law and re-negotiating contract of employment)

- For salaried employees – full/part-time – actual salary before tax will be used to calculate 80%

- Where employee pay varies – employer can claim the higher of:
  - Same month’s earnings from March 2019
  - Average monthly earnings in the 2019-20 tax year
• To be eligible, must have been on pay roll on 28 February 2020
• Employees taken on after 1 March excluded
• Employees made redundant since 28 February, can be rehired and placed on furlough

Furlough Leave

• Must be taken in minimum blocks of **three weeks** – to be eligible for funding
• Nothing in the guidance which prohibits rotating furlough leave among employees; provided each employee off for at least three weeks
• Employee is not allowed to work at all (if they do, forfeit eligibility)
• Furlough is a contractual change so is subject to normal employment law – i.e. agreement needed
Furlough Leave

• Employees currently on sick absence or self-isolating in line with stay at home guidance – excluded, but can be put on furlough when the absence ends and they are otherwise fit to return to work

• Employees who are ‘SHIELDED’ (high risk vulnerable) consistent with government guidance – eligible

• Employees on maternity (or similar) leave can continue to draw SMP (or similar) payments - excluded
THE PROCESS?

• Employer and Employee must agree to furlough

• Furlough amounts to contractual variation

• Once agreed – employer to confirm in writing
Q&A

If we don’t get to your question – please email them to covid19@thebesa.com
Clap for the NHS