

Fact sheet: Statutory Sick Pay Rebate scheme (SSPRS)

Policy	Statutory Sick Pay Rebate scheme (SSPRS)
Objective	The government is reintroducing the Statutory Sick Pay Rebate Scheme (SSPRS). This will be a temporary scheme to support employers facing heightened levels of sickness absence due to COVID-19. The SSPRS will refund small and medium-sized employers' COVID-related SSP costs for up to two weeks per employee.
Beneficiaries	Small- and medium-sized employers (i.e. employers with fewer than 250 employees).
Territorial extent	UK-wide
Design and eligibility criteria	<p>Employers will be eligible for the scheme if:</p> <ol style="list-style-type: none"> 1. They are UK-based. 2. They employed fewer than 250 employees as of 30 November 2021. 3. They had a PAYE payroll system as off 30 November 2021. 3. They have already paid their employees' COVID-related SSP. <p>Employers will be able to claim the costs for up to two weeks of SSP per employee that has to take time off because of COVID-19.</p> <p>This two-week limit will be reset so an employer will be able to claim up to two weeks per employee regardless of whether they have claimed under the previous scheme for that employee.</p> <p>More guidance will be published shortly.</p>
Duration of scheme	<p>The scheme will be reintroduced so that employers can claim for COVID-related sickness absences occurring from 21 December 2021 onwards.</p> <p>Employers will be able to make a claim through HMRC from mid-January onwards, using this website: https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-your-employees-due-to-coronavirus-covid-19.</p> <p>This is a temporary scheme to support employers facing heightened levels of sickness absence due to COVID-19. The government will keep the duration of the scheme under review.</p>
Legislation and State Aid	The legal basis for this scheme will be secondary legislation laid by HMRC under powers provided by sections 39 to 44 of the Coronavirus Act 2020.

	<p>The scheme provides selective aid and could therefore constitute state aid. However, it will come within the Temporary Framework for State Aid for COVID-19 responses adopted by the European Commission.</p>
Compliance measures	<p>Employers must keep records of Statutory Sick Pay that they've paid and want to claim back from HMRC.</p> <p>Employers must keep the following records for 3 years after the date they receive the payment for their claim:</p> <ul style="list-style-type: none">• the dates the employee was off sick• which of those dates were qualifying days• the reason they said they were off work due to COVID-19• the employee's National Insurance number