

23 April 2020

# Briefing Note

CECA Member Briefing:

## Covid-19 & Human Resources

### Introduction

This briefing has been prepared by CECA to collate all of the relevant briefings and resources in reference to human resources and the Covid-19 pandemic, as well as further information relevant to CECA members at this time.

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### 1. [Coronavirus - Government Advice to Employers](#)

UK Government advice to employers is continuously being updated. CECA will keep members informed when this guidance is updated in the coming weeks.

#### What you need to know

- Businesses and workplaces should encourage their employees to work at home, wherever possible
- If someone becomes unwell in the workplace with a new, continuous cough or a high temperature, they should be sent home and advised to follow the advice to stay at home
- Employees should be reminded to wash their hands for 20 seconds more frequently and catch coughs and sneezes in tissues
- Frequently clean and disinfect objects and surfaces that are touched regularly, using your standard cleaning products
- Employees will need your support to adhere to the recommendation to stay at home to reduce the spread of coronavirus (COVID-19) to others
- Those who follow advice to stay at home will be eligible for statutory sick pay (SSP) from the first day of their absence from work
- Employers should use their discretion concerning the need for medical evidence for certification for employees who are unwell. This will allow GPs to focus on their patients
- If evidence is required by an employer, those with symptoms of coronavirus can get an isolation note from NHS 111 online, and those who live with someone that has symptoms can get a note from the NHS website
- Employees from defined vulnerable groups should be strongly advised and supported to stay at home and work from there if possible.

### Background

This guidance will assist employers, businesses and their staff in addressing coronavirus (COVID-19).

This guidance may be updated in line with the changing situation.

It's good practice for employers to:

- keep everyone updated on actions being taken to reduce risks of exposure in the workplace
- ensure employees who are in a vulnerable group are strongly advised to follow social distancing guidance
- make sure everyone's contact numbers and emergency contact details are up to date
- make sure managers know how to spot symptoms of coronavirus (COVID-19) and are clear on any relevant processes, for example sickness reporting and sick pay, and procedures in case someone in the workplace is potentially infected and needs to take the appropriate action
- make sure there are places to wash hands for 20 seconds with soap and water, and encourage everyone to do so regularly
- provide hand sanitiser and tissues for staff, and encourage them to use them.

### Symptoms

The most common symptoms of coronavirus (COVID-19) are a new, continuous cough and/or a high temperature.

For most people, Covid-19 will be a mild infection.

### Keeping your business open

With the exception of some non-essential shops and public venues, we are not asking any other businesses to close – indeed it is important for business to carry on. This will also be dependent on client requirements.

However, you should encourage your employees to work from home unless it is impossible for them to do so.

Sometimes this will not be possible, as not everyone can work from home. Certain jobs require people to travel to their place of work – for instance if they operate machinery, work in construction or manufacturing, or are delivering front line services.

### What to do if someone develops symptoms of coronavirus (COVID-19) on site

If anyone becomes unwell with a new, continuous cough or a high temperature in the business or workplace they should be sent home and advised to follow the stay at home guidance.

If they need clinical advice, they should go online to NHS 111 or call 111 if they don't have internet access. In an emergency, call 999 if they are seriously ill or injured or their life is at risk. Do not visit the GP, pharmacy, urgent care centre or a hospital.

If a member of staff has helped someone who was taken unwell with a new, continuous cough or a high temperature, they do not need to go home unless they develop symptoms themselves. They should wash their hands thoroughly for 20 seconds after any contact with someone who is unwell with symptoms consistent with coronavirus infection.

It is not necessary to close the business or workplace or send any staff home, unless government policy changes. Keep monitoring the government response page for the latest details.

### Travel arrangements

Anyone who has a new, continuous cough or a high temperature should be advised to quickly and directly return home and to remain there and initiate household isolation. If they have to use public transport, they should try to keep away from other people and catch coughs and sneezes in a tissue.

### Sick pay

Those who follow advice to stay at home and who cannot work as a result will be eligible for statutory sick pay (SSP), even if they are not themselves sick.

Employers should use their discretion and respect the medical need to self-isolate in making decisions about sick pay.

Anyone not eligible to receive sick pay, including those earning less than an average of £118 per week, some of those working in the gig economy, or self-employed people, is able to claim Universal Credit and or contributory Employment and Support Allowance.

For those on a low income and already claiming Universal Credit, it is designed to automatically adjust depending on people's earnings or other income. However, if someone needs money urgently they can apply for an advance through the journal.

### [Certifying absence from work](#)

By law, medical evidence is not required for the first 7 days of sickness. After 7 days, employers may use their discretion around the need for medical evidence if an employee is staying at home.

We strongly suggest that employers use their discretion around the need for medical evidence for a period of absence where an employee is advised to stay at home either as they are unwell themselves, or live with someone who is, in accordance with the public health advice issued by the government.

If evidence is required to cover self-isolation or household isolation beyond the first 7 days of absence then employees can get an isolation note from NHS 111 online or from the NHS website.

### [What to do if an employee needs time off work to look after someone](#)

Employees are entitled to time off work to help someone who depends on them (a 'dependant') in an unexpected event or emergency. This would apply to situations related to coronavirus (COVID-19). For example:

- if they have children they need to look after or arrange childcare for because their school has closed
- to help their child or another dependant if they're sick, or need to go into isolation or hospital

There's no statutory right to pay for this time off, but some employers might offer pay depending on the contract or workplace policy.

ACAS has more information on coronavirus and can help with specific queries by phone.

### [Limiting spread of coronavirus \(COVID-19\) in business and workplaces](#)

Businesses and employers can help reduce the spread of coronavirus (COVID-19) by reminding everyone of the public health advice. Posters, leaflets and other materials are available.

Employees and customers should be reminded to wash their hands for 20 seconds more frequently than normal.

Frequently clean and disinfect objects and surfaces that are touched regularly, using your standard cleaning products.

### [Use of face masks in the community](#)

There is very little evidence of widespread benefit from the use of face masks outside of the clinical or care settings, where they play a very important role.

To be effective, face masks must be worn correctly, changed frequently, removed properly, disposed of safely and used in combination with good universal hygiene behaviour.

Research shows that compliance with these recommended behaviours reduces over time when wearing face masks for prolonged periods, such as in the community.

Therefore, PHE does not advise masks in public places and for those working in supermarkets, waste collection, schools and similar settings.

PHE recommends that employers should ensure that:

- spaces in the workplace are optimised to allow social distancing to occur, wherever possible

- signs are visible in the workplace reminding employees not to attend work if they have a fever or cough and to avoid touching their eyes, nose and mouth with unwashed hands
- employees are provided with hand sanitiser for frequent use and regular breaks to allow them to wash their hands for 20 seconds

The UK does not currently advise use of face masks outside of care settings, in line with PPE guidance.

PHE will continually review guidance in line with emerging evidence and WHO views, and update our guidance if new evidence suggests that we should do so.

### Cleaning and waste

This guidance can be applied to any non-healthcare setting such as:

- workplaces
- offices
- waiting rooms
- hotel rooms
- student accommodation
- boarding schools

COVID-19 is mainly passed on by person-to-person spread between people who are in close contact with one another and by droplets produced when an infected person coughs or sneezes.

It can also spread through contact with a surface or object that has the virus on it. Cleaning helps minimise the spread of coronavirus (COVID-19).

Fortunately, normal cleaning methods do kill this virus. Cleaners, caretakers and concierges play an important role in keeping people in their buildings protected, and are on the frontline in the battle against coronavirus (COVID-19) to keep staff, customers, and particularly the most vulnerable safe.

The guidance describes the cleaning required, the appropriate disposal of materials, the cleaning of equipment and hard surfaces, and the personal protective equipment (PPE) that should be worn.

### Handling post or packages

Staff should continue to follow existing risk assessments and safe systems of working; there are no additional precautions needed for handling post or packages.

## 2. Coronavirus Business Interruption Loan Scheme

The new Coronavirus Large Business Interruption Loan Scheme (CLBILS) will provide a government guarantee of 80% to enable banks to make loans of up to £25m to firms with an annual turnover of between £45m and £500m. This will give banks the confidence to lend to many more businesses which are impacted by coronavirus. Facilities backed by a guarantee under CLBILS will be offered at commercial rates of interest.

Government expect the scheme to be delivered through commercial lenders. The Government will provide lenders with an 80% guarantee on individual loans for businesses that would be otherwise unable to access the finance they need

Lenders will still be expected to conduct their usual credit risk checks, but this scheme allows them to specifically support business that were viable before the COVID-19 outbreak but are facing significant cash flow difficulties, that would otherwise make their business unviable in the short term.

The new scheme will launch later this month and will support a wide range of businesses to access finance products including short term loans, overdrafts, invoice finance and asset finance.

Businesses would remain responsible for repaying any facility they may takeout.

### Am I eligible?

This scheme will provide government guarantees of 80% to enable banks to make loans of up to £25m, offered to firms with a turnover of between £45m and £500m per annum that have been impacted by Covid-19 who are unable to secure regular commercial financing.

To be eligible, your business must:

1. Be UK-based in its business activity
2. Have an annual turnover between £45 million and £500 million
3. Be unable to secure regular commercial financing
4. Have a borrowing proposal which the lender:
  - a) would consider viable, were it not for the COVID-19 pandemic
  - b) believes will enable you to trade out of any short-term to medium-term difficulty

Businesses from any sector can apply, except the following:

- Banks and building societies
- Insurers and reinsurers (but not insurance brokers)
- Public-sector organisations, including state-funded primary and secondary schools

Further detail on eligibility will be confirmed in due course..

### How do I access it?

The new scheme will launch later this month; we anticipate it will be available through a range of accredited lenders. Once the scheme has launched, there is likely to be a big demand for facilities – businesses should consider applying via the lender's website in the first instance. Telephone lines are likely to be busy and branches may have limited capacity to handle enquiries due to social distancing. Further details of the scheme will be announced in due course.

### [3. Coronavirus Job Retention Scheme - Guidance for Employers](#)

#### [Claim for your employees' wages through the Coronavirus Job Retention Scheme](#)

Find out if you're eligible and how much you can claim to cover wages for employees on temporary leave ('furlough') due to coronavirus (COVID-19). The online service you'll use to claim is not available yet. It is expected it to be available by the end of April 2020.

If you cannot maintain your current workforce because your operations have been severely affected by coronavirus (COVID-19), you can furlough employees and apply for a grant that covers 80% of their usual monthly wage costs, up to £2,500 a month, plus the associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on that wage.

This is a temporary scheme in place for 4 months starting from 1 March 2020, having been extended from an original period of 3 months. If necessary employers can use this scheme any time during this period subject to the furlough being not less than 3 weeks in duration. It is designed to help employers whose operations have been severely affected by coronavirus (COVID-19) to retain their employees and protect the UK economy. However, all employers are eligible to claim under the scheme and the government recognises different businesses will face different impacts from coronavirus.

#### [Who can claim](#)

You must have:

- created and started a PAYE payroll scheme on or before 28 February 2020
- enrolled for PAYE online - this can take up to 10 days
- a UK bank account

Any entity with a UK payroll can apply, including businesses, charities, recruitment agencies and public authorities.

### Apprentices

Apprentices can be furloughed in the same way as other employees and they can continue to train whilst furloughed.

However, you must pay your Apprentices at least the Apprenticeship Minimum Wage, National Living Wage or National Minimum Wage (AMW/NLW/NMW) as appropriate for all the time they spend training. This means you must cover any shortfall between the amount you can claim for their wages through this scheme and their appropriate minimum wage. Guidance is available for changes in apprenticeship learning arrangements because of COVID-19.

### Public sector organisations

The government expects that the scheme will not be used by many public sector organisations, as most public sector employees are continuing to provide essential public services or contribute to the response to the coronavirus outbreak. Where employers receive public funding for staff costs, and that funding is continuing, we expect employers to use that money to continue to pay staff in the usual fashion – and correspondingly not furlough them. This also applies to non-public sector employers who receive public funding for staff costs.

Organisations who are receiving public funding specifically to provide services necessary to respond to COVID-19 are not expected to furlough staff. In a small number of cases, for example where organisations are not primarily funded by the government and whose staff cannot be redeployed to assist with the coronavirus response, the scheme may be appropriate for some staff.

### Individuals

Individuals can furlough employees such as nannies provided they pay them through PAYE and they were on their payroll on, or before, 28 February 2020.

### Administrators

Where a company is being taken under the management of an administrator, the administrator will be able to access the Job Retention Scheme. However, we would expect an administrator would only access the scheme if there is a reasonable likelihood of rehiring the workers. For instance, this could be as a result of an administration and pursuit of a sale of the business.

### Employees you can claim for

You can only claim for furloughed employees that were on your PAYE payroll on or before 28 February 2020. Employees hired after 28 February 2020 cannot be furloughed and claimed for in accordance with this scheme.

Employees can be on any type of employment contract, including full-time, part-time, agency, flexible or zero-hour contracts. Foreign nationals are eligible to be furloughed.

To be eligible for the grant, when on furlough, an employee cannot undertake work for, or on behalf, of the organisation. This includes providing services or generating revenue. Employers are free to consider allocating any critical business tasks to staff that are not furloughed. While on furlough, the employee's wage will be subject to usual income tax and other deductions.

### If you made employees redundant or they stopped working for you after 28 February

If you made employees redundant, or they stopped working for you on or after 28 February 2020, you can re-employ them, put them on furlough and claim for their wages through the scheme.

### If your employees are working reduced hours

If an employee is working, but on reduced hours, or for reduced pay, they will not be eligible for this scheme.

### If your employee is on unpaid leave

You can only claim for employees that started unpaid leave after 28 February 2020.

### If your employee is self-isolating or on sick leave

If your employee is on sick leave or self-isolating, they'll be able to get Statutory Sick Pay.

You cannot claim for employees while they're getting Statutory Sick Pay, but they can be furloughed and claimed for once they are no longer receiving Statutory Sick Pay.

### Shielding Employees

You can claim for furloughed employees who are shielding in line with public health guidance (or need to stay home with someone who is shielding) if they are unable to work from home and you would otherwise have to make them redundant.

### Employees with caring responsibilities

Employees who are unable to work because they have caring responsibilities resulting from coronavirus (COVID-19) can be furloughed. For example, employees that need to look after children can be furloughed.

### If your employee has more than one job

If your employee has more than one employer they can be furloughed for each job. Each job is separate, and the cap applies to each employer individually.

Employees can be furloughed in one job and receive a furloughed payment but continue working for another employer and receive their normal wages.

### If your employee is on a fixed term contract

Employees on fixed term contracts can be furloughed. Their contracts can be renewed or extended during the furlough period without breaking the terms of the scheme. Where a fixed term employee's contract ends because it is not extended or renewed you will no longer be able claim grant for them.

### Eligible individuals who are not employees

As well as employees, the grant can be claimed for any of the following groups, if they are paid via PAYE:

- office holders (including company directors)
- salaried members of Limited Liability Partnerships (LLPs)
- agency workers (including those employed by umbrella companies)
- limb (b) workers

The guidance below sets out specific considerations for those individuals who are paid via PAYE, but who are not necessarily employees in employment law. Unless explicitly set out below, all other guidance is applicable to these cases, and should be followed.

### Office Holders

Office holders can be furloughed and receive support through this scheme. The furlough, and any ongoing payment during furlough, will need to be agreed between the office holder and the party who operates PAYE on the income they receive for holding their office. Where the office holder is a company director or member of a Limited Liability Partnership (LLP), the furlough arrangements should be adopted formally as a decision of the company or LLP.

### Company Directors

As office holders, salaried company directors are eligible to be furloughed and receive support through this scheme. Company directors owe duties to their company which are set out in the Companies Act 2006. Where a company (acting through its board of directors) considers that it is in compliance with the statutory duties of one or more of its individual salaried directors, the board can decide that such directors should be furloughed. Where one or more individual directors' furlough is so decided by the board, this should be formally adopted as a decision of the company, noted in the company records and communicated in writing to the director(s) concerned.

Where furloughed directors need to carry out particular duties to fulfil the statutory obligations they owe to their company, they may do so provided they do no more than would reasonably be judged necessary for that purpose, for instance, they should not do work of a kind they would carry out in normal circumstances to generate commercial revenue or provides services to or on behalf of their company. This also applies to salaried individuals who are directors of their own personal service company (PSC).

### Salaried Members of Limited Liability Partnerships (LLPs)

Members of LLPs who are designated as employees for tax purposes ('salaried members') under the Income Tax (Trading and Other Income) Act (ITTOIA) 2005 are eligible to be furloughed and receive support through this scheme.

The rights and duties of a member of an LLP are set out in an LLP agreement and in the absence of an agreement, default provisions in the LLP Act 2000, based upon company and partnership law. Such an agreement may include separate agreement between the LLP and an individual member setting out the terms applicable to that member's relationship with the LLP.

To furlough a member, the terms of the LLP agreement (or any such agreement between the LLP and the member) may need to be varied by a formal decision of the LLP, for example to reflect the fact that the member will perform no work in the LLP for the period of furlough, and the effect of this on their remuneration from the LLP. For an LLP member who is treated as being employed by the LLP (in accordance with s863A of ITTOIA 2005), the reference salary for this scheme is the LLP member's profit allocation, excluding any amounts which are determined by the LLP member's performance, or the overall performance of the LLP.

### Agency Workers (including those employed by umbrella companies)

Where agency workers are paid through PAYE, they are eligible to be furloughed and receive support through this scheme, including where they are employed by umbrella companies.

Furlough should be agreed between the agency, as the deemed employer, and the worker, though it would be advised to discuss the need to furlough with any end clients involved. As with employees, agency workers should perform no work for, through or on behalf of the agency that has furloughed them while they are furloughed, including for the agency's clients. Where an agency supplies clients with workers who are employed by an umbrella company that operates the PAYE, it will be for the umbrella company and the worker to agree whether to furlough the worker or not.

### Limb (b) Workers

Where Limb (b) Workers are paid through PAYE, they can be furloughed and receive support through this scheme.

Those who pay tax on their trading profits through Income Tax Self-Assessment, may instead be eligible for the Self-Employed Income Support Scheme (SEISS), announced by the Chancellor on 26 March 2020.

### Contingent workers in the public sector

The Cabinet Office has issued guidance on how payments to suppliers of contingent workers impacted by COVID-19 should be dealt with where the party receiving the contingent worker's services is a Central Government Department, an Executive Agency of a Central Government Department or a Non-Departmental Public Body.

Read more information on contingent workers impacted by COVID-19. This guidance applies to agency workers paid through PAYE, as well as those paid through umbrella companies on PAYE and off-payroll workers supplying their services through a Personal Service Company (PSC).

### If your employee does volunteer work

A furloughed employee can take part in volunteer work, if it does not provide services to or generate revenue for, or on behalf of your organisation. Your organisation can agree to find furloughed employees new work or volunteering opportunities whilst on furlough if this is in line with public health guidance.

### If your employee undertakes training

Furloughed employees can engage in training, as long as in undertaking the training the employee does not provide services to, or generate revenue for, or on behalf of their organisation. Furloughed employees should be encouraged to undertake training. Where training is undertaken by furloughed employees, at the request of their employer, they are entitled to be paid at least their appropriate national minimum wage for this time. In most cases, the furlough payment of 80% of an employee's regular wage, up to the value of £2,500, will provide sufficient monies to cover these training hours. However, where the time spent training attracts a minimum wage entitlement in excess of the furlough payment, employers will need to pay the additional wages (see National Minimum Wage Section for more details).

### If your employee is on maternity leave, adoption leave, paternity leave or shared parental leave

The normal rules for maternity and other forms of parental leave and pay apply.

You can claim through the scheme for enhanced (earnings related) contractual pay for employees who qualify for either:

- maternity pay
- adoption pay
- paternity pay
- shared parental pay.

### Agreeing to furlough employees

Employers should discuss with their staff and make any changes to the employment contract by agreement. When employers are making decisions in relation to the process, including deciding who to offer furlough to, equality and discrimination laws will apply in the usual way. To be eligible for the grant employers must confirm in writing to their employee confirming that they have been furloughed. A record of this communication must be kept for five years.

You do not need to place all your employees on furlough. However, those employees who you do place on furlough cannot undertake work for you.

### How much you can claim

You'll need to claim for:

- 80% of your employees' wages (even for employee's on National Minimum Wage) - up to a maximum of £2,500. Do not claim for the worker's previous salary.
- minimum automatic enrolment employer pension contributions on the subsidised wage.

You can choose to top up your employee's salary, but you do not have to. Employees must not work or provide any services for the business while furloughed, even if they receive a top-up salary.

Grants will be prorated if your employee is only furloughed for part of a pay period.

Claims should be started from the date that the employee finishes work and starts furlough, not when the decision is made, or when they written to confirming their furloughed status.

The way you work out your employees' wages is different depending on what type of contract they're on, and when they started work.

### Full or part time employees on a salary

Claim for the 80% of the employee's salary, as of 28 February 2020, before tax.

### Employees whose pay varies

If the employee has been employed for 12 months or more, you can claim the highest of either the:

- same month's earning from the previous year
- average monthly earnings for the 2019-2020 tax year

If the employee has been employed for less than 12 months, claim for 80% of their average monthly earnings since they started work.

If the employee only started in February 2020, work out a pro-rata for their earnings so far, and claim for 80%.

### Employer National Insurance and Pension Contributions

You'll still need to pay employer National Insurance and pension contributions on behalf of your furloughed employees, and you can claim for these too.

You cannot claim for:

- additional National Insurance or pension contributions you make because you chose to top up your employee's salary
- any pension contributions you make that are above the mandatory employer contribution
- Past Overtime, Fees, Commission, Bonuses and non-cash payments

You can claim for any regular payments you are obliged to pay your employees. This includes wages, past overtime, fees and compulsory commission payments. However, discretionary bonus (including tips) and commission payments and non-cash payments should be excluded.

### Benefits in Kind and Salary Sacrifice Schemes

The reference salary should not include the cost of non-monetary benefits provided to employees, including taxable Benefits in Kind. Similarly, benefits provided through salary sacrifice schemes (including pension contributions) that reduce an employee's taxable pay should also not be included in the reference salary. Where the employer provides benefits to furloughed employees, this should be in addition to the wages that must be paid under the terms of the Job Retention Scheme.

Normally, an employee cannot switch freely out of a salary sacrifice scheme unless there is a life event. HMRC agrees that COVID-19 counts as a life event that could warrant changes to salary sacrifice arrangements, if the relevant employment contract is updated accordingly.

### Apprenticeship Levy and Student Loans

Both the Apprenticeship Levy and Student Loans should continue to be paid as usual. Grants from the Job Retention Scheme do not cover these.

### National Minimum Wage

Individuals are only entitled to the National Living Wage (NLW)/National Minimum Wage (NMW)/ Apprentices Minimum Wage (AMW) for the hours they are working or treated as working under minimum wage rules.

This means that furloughed workers who are not working can be paid the lower of 80% of their salary or £2,500 even if, based on their usual working hours, this would be below their appropriate minimum wage. However, time spent training is treated as working time for the purposes of the minimum wage calculations and must be paid at the appropriate minimum wage, taking into account the increase in minimum wage rates from 1 April 2020. As such, employers will need to ensure that the furlough payment provides sufficient monies to cover these training hours. Where the furlough payment is less than the appropriate minimum wage entitlement for the training hours, the employer will need to pay the additional wages to ensure at least the appropriate minimum wage is paid for 100% of the training time.

Where a furloughed worker is paid close to minimum wage levels and asked to complete training courses for a substantial majority of their usual working time employers are recommended to seek independent advice or contact Acas.

### What you'll need to make a claim

Employers should discuss with their staff and make any changes to the employment contract by agreement. Employers may need to seek legal advice on the process. If sufficient numbers of staff are involved, it may be necessary to engage collective consultation processes to procure agreement to changes to terms of employment.

To claim, you will need:

- your ePAYE reference number
- the number of employees being furloughed
- the claim period (start and end date)
- amount claimed (per the minimum length of furloughing of 3 consecutive weeks)

- your bank account number and sort code
- your contact name
- your phone number

You will need to calculate the amount you are claiming. HMRC will retain the right to retrospectively audit all aspects of your claim.

### Claim

You should make your claim using the amounts in your payroll - either shortly before or during running payroll. Claims can be backdated until the 1 March where employees have already been furloughed.

If appropriate, worker's wages should be reduced to 80% of their salary within your payroll before they are paid. This adjustment will not be made by HMRC.

### Minimum furlough periods

Any employees you place on furlough must be furloughed for a minimum period of 3 consecutive weeks. When they return to work, they must be taken off furlough. Employees can be furloughed multiple times, but each separate instance must be for a minimum period of 3 consecutive weeks.

### After you've claimed

HMRC will check your claim, and if you're eligible, pay it to you by BACS to a UK bank account. You must pay the employee all the grant you receive for their gross pay, no fees can be charged from the money that is granted.

### When the government ends the scheme

When the government ends the scheme, you must make a decision, depending on your circumstances, as to whether employees can return to their duties. If not, it may be necessary to consider termination of employment (redundancy).

HMRC will process all claims made before the scheme ends.

### When your employees are on furlough

You cannot ask your employee to do any work that:

- makes money for your organisation
- provides services for your organisation
- They can take part in volunteer work or training.

### Employee taxes

Your employees will still pay the taxes they normally pay out of their wages. This includes pension contributions (both employer contributions and automatic contributions from the employee), unless the employee has opted out or stopped saving into their pension.

### Employee rights

Employees still have the same rights at work, including:

- Statutory Sick Pay
- maternity and other parental rights
- rights against unfair dismissal
- redundancy payments

Grants cannot be used to substitute redundancy payments. HMRC will continue to monitor businesses after the scheme has closed.

### Working for a different employer

If contractually allowed, your employees are permitted to work for another employer whilst you have placed them on furlough.

For any employer that takes on a new employee, the new employer should ensure they complete the starter checklist form correctly. If the employee is furloughed from another employment, they should complete Statement C.

### Tax Treatment of the Coronavirus Job Retention Grant

Payments received by a business under the scheme are made to offset these deductible revenue costs. They must therefore be included as income in the business's calculation of its taxable profits for Income Tax and Corporation Tax purposes, in accordance with normal principles.

Businesses can deduct employment costs as normal when calculating taxable profits for Income Tax and Corporation Tax purposes.

### 5. Claim back Statutory Sick Pay paid to employees due to coronavirus (COVID-19)

The Coronavirus Statutory Sick Pay Rebate Scheme will repay employers the current rate of SSP that they pay to current or former employees for periods of sickness starting on or after 13 March 2020.

If you're an employer who pays more than the current rate of SSP you can only claim the current rate amount.

The repayment will cover up to 2 weeks starting from the first day of sickness, if an employee is unable to work because they either:

- have coronavirus
- cannot work because they are self-isolating at home

Employees do not have to give you a doctor's fit note for you to make a claim.

### Who can use the scheme

The scheme can be used by employers if they:

- are claiming for an employee who's eligible for sick pay due to coronavirus
- had a PAYE payroll scheme that was created and started on or before 28 February 2020
- had fewer than 250 employees on 28 February 2020

The 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

Government will let you know when the scheme will end.

### 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.

### Records you must keep

You must keep records of all the statutory sick payments that you want to claim from HMRC, including:

- 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'll have to keep these records for at least 3 years following your claim.

#### [4. Claim back Statutory Sick Pay paid to employees due to Covid-19](#)

The online service you'll use to reclaim SSP is not available yet. HMRC will announce when the service is available and this guidance will be updated.

The Coronavirus Statutory Sick Pay Rebate Scheme will repay employers the current rate of SSP that they pay to current or former employees for periods of sickness starting on or after 13 March 2020.

If you're an employer who pays more than the current rate of SSP you can only claim the current rate amount.

The repayment will cover up to 2 weeks starting from the first day of sickness, if an employee is unable to work because they either:

- have coronavirus
- cannot work because they are self-isolating at home

Employees do not have to give you a doctor's fit note for you to make a claim.

#### [Who can use the scheme](#)

The scheme can be used by employers if they:

- are claiming for an employee who's eligible for sick pay due to coronavirus
- had a PAYE payroll scheme that was created and started on or before 28 February 2020
- had fewer than 250 employees on 28 February 2020

The 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

Government will let you know when the scheme will end.

#### [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.

#### [Records you must keep](#)

You must keep records of all the statutory sick payments that you want to claim from HMRC, including:

- 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'll have to keep these records for at least 3 years following your claim.

### 5. Coronavirus Employment Schemes - Construction Leadership Council Guidance

The Construction Leadership Council (CLC) has produced new guidance on the marquee schemes announced by Chancellor Rishi Sunak. The ACE has collated this guidance, covering both the Coronavirus Job Retention Scheme and the Coronavirus Self-employment Income Support Scheme, as well as including a lengthy FAQ and decision tree.

#### Background

On 20 March 2020, the UK Government announced the introduction of the Coronavirus Job Retention Scheme to support employers through the financial impact of COVID-19. As part of the scheme the Government announced that employers would get support for employees whom they put on furlough due to disruption to their businesses caused by the coronavirus outbreak.

On 26 March, the UK Government announced the introduction of the Coronavirus SelfEmployment Income Support Scheme (SEISS) to support self-employed workers.

This guidance was produced by the Association for Consultancy and Engineering (ACE) for the Construction Leadership Council (CLC).

All information contained within this document is believed to be correct as of 21 April 2020

#### Coronavirus Job Retention Scheme

The scheme only applies to staff on an employer's PAYE system, so will not cover selfemployed staff. Under the scheme, employers will need to:

- Assess their workforce and designate them into two groups. Those who will continue to work and those affected employees who will no longer work - and designated as "furloughed workers"; and notify employees of this.
- Submit information to HMRC online about employees that have been "furloughed" and their earnings.

All employers with a PAYE scheme that was set up on or before 28 February 2020 will be eligible to apply under the scheme. It will be initially open for three months, but may be extended if deemed necessary by the Government. The scheme will be able to cover the cost of wages backdated to 1 March 2020 and employers will use a yet to be published online portal to apply to the scheme. Additional information and official guidance on the Coronavirus Job Retention Scheme can be found at [gov.uk](https://www.gov.uk).

#### What does "furlough" mean?

Furlough is when employees are on temporary leave or a leave of absence. It is generally implemented by employers as a cost-saving measure during tough economic times or otherwise slow periods. In the US, where it is more commonly used, it operates to force employees to be temporarily absent from work as an alternative to redundancy, so that they can readily return in due course.

#### Key issues

Some of the key issues that employers will need to consider are:

1. The Government has made it clear that designating an employee as a "furloughed worker" remains subject to existing employment law and dependent on the wording of individual employment contracts. Therefore, it would seem that it cannot be imposed on employees and they would need to be in agreement to be furloughed. This means the scheme does not give employers an automatic right to stop their employees from working and to expect the Government to pick up the salary costs. However, if employees do not agree to be furloughed, employers can dismiss by reason of redundancy if definitions are met and a proper process followed.
2. The scheme applies only to employees who can no longer work or those who would otherwise have been laid off during this crisis. In instances where an employee could be redeployed/moved to carry on other duties within the business, it will not apply.
3. In instances where employers have already commenced redundancy processes, the question remains whether they should delay those processes while the scheme is running. The Government has made it clear that its aim

is to prevent mass redundancies. It would therefore appear risky to continue with redundancy processes while the scheme is operating. Employers should consider discussing the scheme with 'at risk' employees as part of the consultation process and agree to either carry on with the redundancy process (recognising the risks associated with it) or agree to use the scheme as an alternative.

4. Some employers may have already introduced policies such as reduced hours or shorttime working linked to the COVID-19 crisis. These employers may need to consider whether they can renegotiate with employees and potentially agree new terms making use of the scheme.
5. It would appear that an employee is not restricted from taking on other work or working for multiple employers while under the scheme. Current guidance states that if an employee has more than one employer they can be furloughed for each job as each job is separate the cap applies to each employer individually.

### FAQs

#### Which employees can be furloughed under the Coronavirus Job Retention Scheme?

The scheme covers employees on any type of contract, who were on their employers' payroll on 28 February 2020. It includes full-time and part-time employees, employees on flexible or zero contracts and on agency contracts. The scheme also covers employees who have been made redundant since 28 February 2020, if they are rehired by their employer.

#### Can employees work for the employer when furloughed?

To qualify for the scheme, employees must not undertake work for the employer while furloughed. Wages of employees working a reduced schedule due to the pandemic are not covered. The employee must not work for the employer at all during the furlough period. A furloughed employee can take part in volunteer work or training, as long as it does not provide services to or generate revenue for, or on behalf of your organisation.

However, if workers are required to for example, complete online training courses whilst they are furloughed, then they must be paid at least the National Living Wage or National Minimum Wage for the time spent training, even if this is more than the 80% of their wage that will be subsidised.

#### Can employees undertake training when furloughed?

The employee must not work for the employer at all during the furlough period. A furloughed employee can take part in volunteer work or training, as long as it does not provide services to or generate revenue for, or on behalf of your organisation.

However, if workers are required to for example, complete online training courses whilst they are furloughed, then they must be paid at least the National Living Wage or National Minimum Wage for the time spent training, even if this is more than the 80% of their wage that will be subsidised.

#### Is the amount an employer pays net or gross up to £2,500?

HMRC will pay 80% of the employee's usual wage costs, up to £2,500 a month, plus Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on the subsidised wage. The employee's wage will be subject to usual income tax and other deductions.

#### How does an employer work out how much grant they will receive?

For full time and part time salaried employees, the employee's actual salary before tax, as of 28 February should be used to calculate the 80%. Fees, commission and bonuses should not be included.

For employees whose pay varies, the following applies:

- If the employee has been employed for a full twelve months prior to the claim, you can claim for the higher of either: the same month's earning from the previous year or average monthly earnings from the 2019-20 tax year.
- If the employee has been employed for less than a year, you can claim for an average of their monthly earnings since they started work.
- If the employee only started in February 2020, use a pro-rata for their earnings so far to claim.

### What should an employer do about pension contributions for a furloughed worker - do these stop?

HMRC will pay 80% of the employee's usual wage costs, up to £2,500 a month, plus Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on the subsidised wage.

### Can employers be selective to which members of staff receive a salary top-up?

The Government has confirmed that employers may choose to top up employees' salaries if they wish. A consistent approach to paying top up to staff is recommended however in order to avoid claims of unfair treatment - for example treating employees differently because of their gender, age, disability or other protected characteristics. Due to the fact that many employers will have greatly reduced income over the coming months, with no clarity as to when the crisis will end, it may be prudent to include a right to amend or to choose not to top-up in later months, should circumstances dictate.

### Does a contractor qualify for the Job Retention Scheme if the industry is being told to continue working?

The Coronavirus Job Retention Scheme has been introduced to support businesses and to prevent redundancies from the impact of COVID-19. Despite the industry being advised to continue working where possible in line with the CLC Site Operating Procedures if individual companies within the industry are struggling due to the impact of the pandemic on their revenue they would be supported under the Scheme to ensure that their employees remain in work.

### Will a contractor only qualify once work has to cease because of supply shortages or the business runs into financial difficulties because clients withhold payment?

The scheme is intended to support employers who cannot cover staff costs due to COVID19, in order to avoid redundancies. If individual companies within the industry are struggling due to the impact of the pandemic on their revenue they would be supported under the Scheme to ensure that their employees remain in work. It is clear in the guidance but HMRC may in future require evidence of revenue shortfall.

### Current guidance states that all UK businesses are eligible as long as they:

- Designate affected employees as 'furloughed workers'.
- Notify those employees of this change – changing the status of employees is subject to existing employment law and employment contracts.

### What happens to employees that are off sick?

Employees on sick leave or self-isolating should get Statutory Sick Pay or Contractual Pay depending on the terms of their contract but can be furloughed after this. Employees who are shielding in line with public health guidance can be placed on furlough.

### When will companies receive the money?

HMRC is working to get the new online portal that supports the scheme up and running. We understand that they are building the system from scratch. We expect the first grants to be paid within weeks and before the end of April and backdated to the start of the furlough period for the employee.

### Can employees take holidays if they are furloughed?

The Government has made it clear that designating an employee as a "furloughed worker" remains subject to existing employment law and individual contracts which means that they will continue to accrue annual leave during the furloughed period, in-line with their contract.

Employees could be encouraged to continue to take annual leave whilst working from home if necessary for health and safety arguments for having periods of rest from work. However, the introduction of The Working Time (Coronavirus) (Amendment) Regulations 2020, which allows for carry over of annual leave, would suggest that it would be difficult to force an employee to take annual leave.

### What amendments have been introduced by The Working Time (Coronavirus) (Amendment) Regulations 2020?

In order to regulate what are extremely difficult working times, several new employment regulations related to coronavirus have been rapidly introduced. The new regulations allow for annual leave to be carried over and to be

taken in the next two leave years. Previously the Working Time Regulations 1998 had provided that at least four weeks of the statutory minimum 5.6 weeks leave had to be taken in the current leave year or it would be lost.

The amending regulations will remove the burden on businesses that would have otherwise had to ensure that workers take at least four weeks leave during a time which would not be convenient to either the individual or the employer.

### Do the new "roll over" rules apply to all employees, those covered by the working time directive or key workers?

Although the Chancellor specifically mentioned key workers when announcing this measure, all employers are subject to the Working Time Regulations 1998, and thus will be subject to the changes in the Working Time (Coronavirus) (Amendment) Regulations 2020.

### Can an employer re-hire a former employee and furlough them?

Employers are able to re-employ former employees made redundant after 28 February and place them on furlough. They will be able to claim 80% of the employee's monthly wages, up to a monthly cap of £2,500. Employers can also agree to re-employ former employees who left voluntarily after 28 February e.g. for a new job and place them on furlough. They will be able to claim 80% of the employee's monthly wages, up to a monthly cap of £2,500.

### How do I implement the Scheme? What potential documents and information does an employer need to give to HMRC?

The online portal is expected to be up and running by the end of April. However, reimbursement can be applied for employees furloughed from 1 March until 31 May. To make a claim, an employer will need the following information:

- Its ePAYE reference number
- The number of employees being furloughed
- The claim period (start and end date)
- Amount claimed
- Its bank account number and sort code
- A contact name/phone number

### Can employees be rotated in and out of furlough leave? For example can you furlough them for three weeks, have them work for two and then furlough them again for three weeks?

The guidance states that employees must be furloughed for a minimum period of three consecutive weeks. It will be possible to furlough employees at multiple times, however each instance must be for a minimum period of three weeks.

### Will the money need to be repaid?

The Coronavirus Job Retention Scheme is a grant put in place by the UK Government to help employers whose operations have been severely affected by the impact of COVID-19 to pay part of their wage cost. Companies that claim the grant will not be expected to repay money received.

### What about employees' benefits? For example, health insurance, private medical, etc...?

The salary referenced should not include the cost of any non-monetary benefits, taxable benefits in kind, or benefits provided through salary sacrifice schemes. HMRC has agreed that COVID-19 counts as a 'life event' that can warrant changes to salary sacrifice arrangements, which means that the employee could choose to opt out of the salary sacrifice arrangement to maximise the amount received through the furlough scheme.

### Is there a requirement to conduct a collective consultation exercise where an employer proposes to put 20 or more employees on furlough leave?

An employer wishing to designate 20 or more employees as furloughed in any single establishment within a period of 90 days will have to consider and comply with the additional collective consultation obligations. A form HR1, used for giving the Secretary of State advance notice of collective redundancies should be completed.

However given the unprecedented circumstances presented by the COVID-19 pandemic, it may be possible that this may be partly circumscribed in some cases by the "special circumstances defence" – which is normally an extremely difficult hurdle to be cleared before the defence succeeds.

### What if I choose not to put an employee on furlough leave and make them redundant instead – could I face unfair dismissal claims?

The Job Retention Scheme provides employers with the opportunity to keep their workforce and to avoid redundancies caused by financial difficulties from the impact of COVID-19 threaten its business then it has no choice but to make redundancies. However, the decision to go ahead with redundancies is likely to be challenged in view of the opportunities provided by the Scheme. Accordingly, legal advice is recommended.

### 6. Coronavirus Self-employment Income Support Scheme

The Coronavirus Self-employment Income Support Scheme (SEISS) which will cover the three-month period from March 2020, but may be extended if necessary, is expected to be operational at the beginning of June. It will see self-employed workers receive up to 80% of profits lost because of disruption to their businesses caused by the coronavirus outbreak.

Similarly to the Coronavirus Job Retention Scheme which was announced earlier by the Government for employed workers, the amount will be capped at £2,500 per month.

More information and full government guidance of the SEISS can be found at [gov.uk](https://www.gov.uk).

#### Who is eligible?

- A self-employed worker or a member of a partnership with lost trading/partnership profits due to COVID-19. Individuals:
  - With trading profits of less than £50,000 and more than half of total income from selfemployment.
  - Who have filed a tax return for 2018-19 as self-employed or a member of a trading partnership, including those who have not yet filed for 2018 to 2019, given until April 2020 to do so.
  - Traded in 2019 to 2020 or trading at the point of application (or would be except for COVID-19) and intend to continue to trade in the tax year 2020 to 2021.

#### What period can be claimed for?

The grants, which will be taxable, will cover March to May 2020 and will be paid in a lump sum. HMRC will use the average profits from tax returns in 2016 to 2017, 2017 to 2018, and 2018 to 2019, to calculate the size of the grant.

#### How will the funds be accessed?

Grants can be accessed via an online portal. Individuals interested in the scheme have been requested not to contact HMRC who will use existing information to check potential eligibility and invite applications once the scheme is operational.

#### When will the funds be available?

The scheme is being designed by HMRC from scratch and will start to be paid at the beginning of June. [This scheme will allow you to claim a taxable grant worth 80% of your trading profits up to a maximum of £2,500 per month for the next 3 months. This may be extended if needed.](#)

#### Who can apply/

You can apply if you're a self-employed individual or a member of a partnership and you:

- have submitted your Income Tax Self Assessment tax return for the tax year 2018-19
- traded in the tax year 2019-20
- are trading when you apply, or would be except for COVID-19
- intend to continue to trade in the tax year 2020-21
- have lost trading/partnership trading profits due to COVID-19

Your self-employed trading profits must also be less than £50,000 and more than half of your income come from self-employment. This is determined by at least one of the following conditions being true:

- having trading profits/partnership trading profits in 2018-19 of less than £50,000 and these profits constitute more than half of your total taxable income
- having average trading profits in 2016-17, 2017-18, and 2018-19 of less than £50,000 and these profits constitute more than half of your average taxable income in the same period
- If you started trading between 2016-19, HMRC will only use those years for which you filed a Self-Assessment tax return.

If you have not submitted your Income Tax Self-Assessment tax return for the tax year 2018-19, you must do this by 23 April 2020. HMRC will use data on 2018-19 returns already submitted to identify those eligible and will risk assess any late returns filed before the 23 April 2020 deadline in the usual way.

### How much you'll get

You'll get a taxable grant which will be 80% of the average profits from the tax years (where applicable):

- 2016 to 2017
- 2017 to 2018
- 2018 to 2019

To work out the average HMRC will add together the total trading profit for the 3 tax years (where applicable) then divide by 3 (where applicable), and use this to calculate a monthly amount.

It will be up to a maximum of £2,500 per month for 3 months.

HMRC will pay the grant directly into your bank account, in one instalment.

### How to apply

You cannot apply for this scheme yet.

HMRC will contact you if you are eligible for the scheme and invite you to apply online.

Individuals do not need to contact HMRC now and doing so will only delay the urgent work being undertaken to introduce the scheme.

You will access this scheme only through [GOV.UK](https://www.gov.uk). If someone texts, calls or emails claiming to be from HMRC, saying that you can claim financial help or are owed a tax refund, and asks you to click on a link or to give information such as your name, credit card or bank details, it is a scam.

### After you've applied

Once HMRC has received your claim and you are eligible for the grant, they will contact you to tell you how much you will get and the payment details.

If you claim tax credits you'll need to include the grant in your claim as income.

### Other help you can get

The Government is also providing the following additional help for the self-employed:

- deferral of Self Assessment income tax payments due in July 2020 and VAT payments due from 20 March 2020 until 30 June 2020
- grants for businesses that pay little or no business rates

- increased amounts of Universal Credit
- Business Interruption Loan Scheme

If you're a director of your own company and paid through PAYE you may be able to get support using the Job Retention Scheme.

### [7. UK Government Advice On Social Distancing At Work - Published 7 April 2020](#)

The Government has provided further guidance on safe working in the construction sector:

*"Construction work plays an important role in ensuring public safety and the provision of public services. It can continue if done in accordance with the social distancing guidelines wherever possible.*

*Where it is not possible to follow the social distancing guidelines in full in relation to a particular activity, you should consider whether that activity needs to continue for the site to continue to operate, and, if so, take all the mitigating actions possible to reduce the risk of transmission.*

*If you decide the work should go ahead, you should advise staff to wash their hands frequently using soap and water for 20 seconds, and especially after blowing their nose, sneezing or coughing, on arrival at work, before and after eating, after using public transport, and when they arrive home. Where facilities to wash hands are not available, hand sanitiser should be used.*

*You should still advise staff to keep 2 metres apart as much as possible.*

*You should plan work to minimise contact between workers and avoid skin-to-skin and face-to-face contact. Where face-to-face contact is essential, this should be kept to 15 minutes or less wherever possible.*

*As much as possible, keep groups of workers working together in teams that are as small as possible (cohorting). For example, you keep vehicle crews working together, rather than mixing crew members on different shifts.*

*Staff should also wash their hands each time before getting into enclosed machinery (such as diggers) with others, and wash their hands every time they get out. To help with this, you should consider adding additional pop-up handwashing stations or facilities, providing soap, water and/or hand sanitiser.*

*Employees should keep the windows of enclosed machinery or enclosed spaces open for ventilation and be careful to avoid touching their face at all times. The inside of cabs should be regularly cleaned, particularly between use by different operators.*

*You should try to use stairs in preference to lifts or hoists. Where lifts or hoists must be used, you should lower their capacity to reduce congestion and contact at all times, and regularly clean touchpoints, such as doors and buttons.*

*To protect your staff, you should remind colleagues daily to only come into work if they are well and no one in their household is self-isolating.*

*The Construction Leadership Council has published [more detailed advice](#) on how you might carry out government guidance.*

*Additional useful information for firms can be accessed on [BuildUK's website](#)."*

### [8. CITB Update](#)

#### [Skills and Training Fund](#)

CITB's new Skills and Training Fund has been refreshed and now encompasses two strands supporting; micro and small companies (up to 100 employees), medium sized businesses (up to 250 employees) to become a wider offer for employers. CITB has adapted to the COVID-19 situation by amending the scope of activity that will be supported offering more flexibility on what businesses can apply for.

The fund comprises of two streams:

- A Skills and Training Fund for Micro and Small Businesses where businesses can apply for a maximum of £10,000 (full details and how to apply [here](#)) depending on the size of the employer
- A Skills and Training fund for Medium sized businesses where employers with up to 250 employees are eligible to receive up to £25,000 (full details and how to apply [here](#)).

Based on employer need the fund will allow businesses to define then address their particular challenges. The focus

has broadened from productivity and innovation, to helping employers with business sustainability and skill retention – key concerns for the construction industry in the extraordinary circumstances we find ourselves in at the moment.

Thanks to feedback from CITB'S customers the stream for medium sized businesses includes greater flexibility on funding rules to ensure it addresses employers' immediate needs. Employers should contact their local CITB Advisor to talk about how they can make this funding opportunity work for them.

### Leadership and Management Development Fund

Employers of all sizes need support which is why CITB'S fund for large companies will be launched on April 14. Its focus will be on retention of critical skills and investment in leadership and management development and training. More details will follow shortly.

### CITB LEVY: CITB to suspend industry levy collection

CITB's board met on March 25 and gave final approval to suspend the issue of its levy bills, due for payment in 2020, for an initial period of three months.

The bills will subsequently be issued for the full year. The delay will provide immediate financial relief to construction employers during the coronavirus crisis. In normal times CITB assesses and sends out levy bills each April in accordance with legal requirements. CITB levy bills are usually due for payment in May, but CITB will not seek collection on the suspended bills until August, or later if possible.

Sarah Beale, CITB chief executive, said, "Everyone in construction is facing extreme pressure at the moment and it's right that we provide the financial relief we can to protect employers and ensure that the industry is as prepared as possible for the economic recovery that will come when the crisis lifts.

"CITB is reviewing all of its work to respond to the rapidly changing skills needs of industry. We are continuing to re-evaluate our services, funding and grants to adapt them to meet industry's changing priority needs."

CITB will provide employers with further detail as soon as it can. We understood the need to provide early information, even before all details are available.

### Grants

We understand that cash flow is an immediate issue for employers, with this in mind, we have prioritised the processing of grant claims in order to pay grants as early as possible. In consideration of the current circumstances we are freezing the 20 week processing rule, this will allow employers to claim grants later as a result of the disruption caused by this pandemic.

We urge employers to check their Grant Online accounts for claims which need authorising, and to sign and return any paper Grant Claim forms we have issued as quickly as possible. We will continue to monitor the situation carefully and update employers accordingly.

### Funding

The Skills and Training Funds for both Small and Micro and Medium-sized businesses was launched on 1 April and assessed at the end of April. Support to develop applications will be available from the CITB Partnerships Team over the phone or skype in addition to written guidance available on the web site.

We will offer increased flexibility to those businesses with current Skills and Training Fund Projects; recognising that changing business need will result in requests for different training, or a change to delivery time scales.

We are also reviewing how the funds can be used to help businesses retain essential skills and support managers to provide the right leadership through a challenging period.

### CITB Apprenticeships

In light of recent Government advice, CITB Apprenticeships has taken the decision to base all staff at home wherever possible.

As a result of this decision, apprentice reviews and engagement with your apprentices and colleagues will be carried out via phone or Skype call and we would appreciate your support with this as we work to keep both our staff and yours safe.

Your Apprenticeship Officer will continue to be your point of contact and will provide ongoing support to you and your apprentices.

A letter is being issued to all apprentices, via email today (19 March), advising them that their Apprenticeship Officer will be in touch and in the meantime to follow the NHS and Government guidance. We will contact you with more information as the situation develops.

### [CITB Directory & Register](#)

We remain committed to supporting our Approved Training Organisations (ATOs), employers and delegates. We are encouraging ATOs to relax cancellation and refund policies, to assist candidates in rescheduling courses attendance free of charge, should they be unable to attend as a result of COVID-19.

In addition to the support offered we have advised all ATOs to take additional precautionary measures across their centres as we collectively work to combat the spread of COVID-19.

CITB is continually reviewing the situation and will provide further updates as and when we can.

### [Site Safety Plus](#)

We remain committed to supporting the construction industry with training, whilst putting the health and safety of our Site Safety Plus training providers and delegates first.

We are encouraging all Site Safety Plus centres to relax cancellation and refund policies, to assist candidates in rescheduling courses attendance free of charge, should they be unable to attend as a result of COVID-19.

Additionally, any delegate whose SMSTS/SSSTS achievement has expired since 15 March 2020 and who hasn't been able to renew in time due to COVID-19, will be allowed to take the refresher rather than the full course - this will remain in place whilst the current Coronavirus situation continues and will be reviewed on a regular basis.

Centres have been asked to take additional precautionary measures across their centres as we collectively work to combat the spread of COVID-19.

We understand that difficulties accessing SSP courses will have an impact on card applications and renewals, and also on meeting many employers and federations standards for working on site. We have been liaising with card scheme providers to agree how to tackle this challenge and we are supportive of the calls for employers to provide flexibility on recently expired cards. We ask employers to show this same discretion for recently expired SSP courses such as SSSTS and SMSTS. You can find more on card schemes by following the links below

CITB is continually reviewing the situation and will provide further updates as and when we can. Please visit the [CSCS website](#) regarding the actions they are taking around COVID-19 and card applications.

### [Health & Safety Test: Temporary Pearson Vue test centres closure](#)

As a result of the evolving situation around COVID-19, CITB have announced the temporary closure of all Pearson Vue HS&E test centres from Friday 20 March until further notice. From Tuesday 24 March we are also temporarily suspending testing throughout our Independent Test Centre (ITC) network.

### [New products available to help you](#)

In response we have developed some free of charge products that we hope will help employers run their own in-house interim testing to give a level of local assurance to help the employer to determine if an employee is safe to work on their site.

We have developed the following temporary LITE testing products

CITB: LITE Operatives and Specialist HS&E TEST ONLY

[Apple iOS version](#) (External link - Opens in a new tab or window)

[PC download version](#) (External link - Opens in a new tab or window)

CITB: LITE Managers and Professionals HS&E TEST ONLY

[Apple iOS version](#) (External link - Opens in a new tab or window)

Android version – Awaiting authorization. Available soon.

### [Candidate support](#)

We are working closely with Pearson Vue to ensure support is in place to reschedule or refund a candidates test.

In addition, we continue to work alongside Pearson Vue to understand ways of maximising testing capacity for when the test centre network reopens.

We wish to take this opportunity to assure you we are doing everything we can to ensure employers and candidates are supported through this difficult time; the health and wellbeing of the British Construction Industry is of paramount importance.

If you have any concerns or queries, please email: [HSEtestdev@citb.co.uk](mailto:HSEtestdev@citb.co.uk)

### [Inspiring Change – Postponed until Thursday 10 December 2020](#)

The Awards ceremony and conference for Inspiring Change is postponed until Thursday 10 December. The deadline for award entries is extended to 23 October.

### [HSE](#)

The HSE has published guidance on employers' responsibilities for protecting home workers, which you can read [here](#).

### [Gender Pay Reporting](#)

Enforcement of the gender pay gap reporting deadlines are [suspended for this reporting year](#) (2019/20) due to the Coronavirus outbreak. The decision means there will be no expectation on employers to report their data.