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# UK

## Company

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### Tax measures (deferrals, reductions)

- Until 31 October 2020, HM Revenue & Customs (“HMRC”) is operating the Coronavirus Job Retention Scheme (the “JRS”), which is described in the “Enforced Leave” section below. Under the JRS, employers are reimbursed by HMRC for part of the pay of employees who are “furloughed” and not required to work.
  - From 1 November 2020, HMRC will operate the Job Support Scheme (the “JSS”), which is described in the “Reduction in pay and/or hours” section below. Under the JSS, employers are given support to pay the wages of employees who, as a result of COVID-19, are either: (i) working fewer hours; or (ii) are not able to work at all due to Government restrictions.
  - Businesses and self-employed people who are experiencing difficulty meeting tax liabilities may be eligible to receive support on a case-by-case basis through HMRC’s “Time to Pay” arrangements (see “Social Security measures” section below).
  - The Government has deferred, until April 2021, proposed changes around the treatment of self-employed contractors disguised as employees under “IR35”.
  - Income tax payments due on 31 July 2020 through the “self-assessment” system were initially deferred to 31 January 2021. On 24 September 2020, the Government announced that these would now be deferred until 31 January 2022. Individuals do not need to be self-employed to be eligible for the deferral, but it is likely to be of most significance for self-employed people, given that almost all employees have their employment tax withheld from payroll through the PAYE system. The deferral is optional and automatic. No application is required, and no penalties or interest for late payment will be charged if individuals defer the payment.
  - VAT has been reduced from 20% to 5% for businesses in the tourism and hospitality sectors until 31 March 2021.
  - Businesses that deferred their VAT liability from 20 March 2020 to 30 June 2020 will be given the option to pay their VAT in 11 interest-free instalments during the 2021-22 financial year. This means that VAT will not need to be paid in full until 31 March 2022. Further guidance about the process is available [here](#).
  - The Kickstart scheme (“Kickstart”) provides funding to employers (irrespective of size) in order for them to create six-month job placements for young people (16-24 year olds) who are currently on Universal Credit (i.e. benefits to support those who are either on a low income or out of work) and at risk of long-term unemployment.
  - In order to be eligible for Kickstart, individual employers must apply in respect of a minimum of 30 job placements. Any applicant will also need
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to set out how the role will help young people to develop their skills and experience.

- The jobs created should:
  - involve a minimum of 25 hours a week;
  - be paid at the National Minimum Wage for the employee's age group; and
  - not require employees to undertake extensive training prior to commencing.
- Kickstart funding covers:
  - 100% of the relevant National Minimum Wage for 25 hours a week;
  - associated employer NICs; and
  - employer minimum automatic enrolment contributions,with an additional £1,500 per job placement available for setup costs, support and training.
- Employers can find further guidance on the process and can apply online for Kickstart [here](#). Detailed assessment criteria are available [here](#).

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### **Social Security measures (deferrals, reductions)**

- HMRC's "Time to Pay" arrangements may cover an employer's National Insurance contribution ("NICs") liabilities on a case-by-case basis. Those concerned about being able to pay their taxes due to COVID-19 should contact HMRC through the dedicated helpline: 0800 024 1222.
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# UK

## Employer

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### **Sick pay (eligibility, obligations to pay, recovery from Government)**

- Employees who earn over £120 per week are entitled to receive statutory sick pay (“SSP”) if they are off work sick. These employees will now be entitled to SSP if they are self-isolating due to COVID-19 in accordance with official guidance. SSP will be payable from the first day of absence (on or after 13 March 2020) at £95.85 per week for up to 28 weeks. Employees will not be eligible for SSP if they are required to self-isolate after returning to the UK from abroad, and do not need to self-isolate for any other reason. From 1 August 2020, those employees that have been “shielding” due to COVID-19 will no longer be eligible for SSP. However, these employees may become eligible for SSP again if a local lockdown is initiated and the employee is not able to work from home or a location outside of the lockdown area.
- Employers with fewer than 250 employees may be able to claim a refund of up to two weeks’ SSP per employee off work due to COVID-19 symptoms or self-isolation. The Government will work with employers to set up a repayment mechanism. An online service is now available for employers to make claims to recover qualifying SSP payments that they have made to their employees. Employers who want to reclaim SSP should keep records of payments to employees for at least three years after the end of the tax year in which the employer paid SSP.
- Employers should not require a GP note from employees off work due to COVID-19, and this will not be required to obtain a SSP refund. For those who have to self-isolate for more than seven days, an alternative “isolation note” from NHS 111 is available online [here](#).
- If, for business reasons, employers wish to furlough employees who are currently on a period of sickness absence, they may do so in line with the guidance (see “Enforced leave / use of holiday” section below). Where employees have been furloughed, they should no longer receive sick pay, and would instead be classified as furloughed employees (subject to the requirement for their agreement). Where employees have been furloughed, employers can only reclaim expenditure through the JRS (and not the SSP rebate scheme).
- Furloughed employees retain their employment rights, which include their right to SSP. This means that furloughed employees who are unwell or become unwell must be paid at least SSP. In practice, however, SSP may be lower than an employee’s furlough pay. It is up to employers to decide whether to move furloughed employees who become unwell onto SSP or to keep them on furlough (where they would be paid at their furloughed rate).

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### **Enforced leave / use of holiday (paid vs unpaid)**

- All employers in all sectors (including both profit and not-for-profit) are eligible for the JRS. The JRS will run until 31 October 2020.
  - Under the JRS, HMRC has been providing grants to reimburse employers for certain amounts. The JRS has been adjusted to reduce the share
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reimbursed by HMRC in steps since the beginning of August. For the month of October, the grants reimburse employers on the following basis:

- the lower of: (i) 60% of the furloughed employee's reference salary (before tax) attributable to the claim period; and (ii) £1,875 (or such lower pro-rata amount if the claim period does not cover the whole month); however
  - employers will be required to pay 20% of the employee's reference salary (before tax) up to £625 (to make up the 80% total (for the time that the employee is furloughed) up to the £2,500 cap (or the lower pro-rata amount)), employer's NICs and pension contributions, plus any pay that the employer has agreed to pay the employee in excess of the JRS limit.
- The JRS contains complex provisions for calculating the employee's reference salary that will need to be worked through on a case-by-case basis. However, generally, an employee's reference salary for the purposes of the JRS must not include benefits in kind, anything provided or made available in lieu of a cash payment otherwise payable to the employee (including salary sacrifice schemes), and any payment that is not regular salary or wages. Any elements of salary that vary as a result of performance, either by the business or the employee, should not be included, unless those elements constitute "non-discretionary payments". Non-discretionary payments include: (i) overtime, fees and commission; (ii) payments "made in recognition of the employee undertaking additional or exceptional responsibilities"; (iii) payments "made in recognition of the circumstances in which the employee undertakes the employee's duties or time when they are undertaken"; or (iv) payments made "in recognition of other matters similar to those described above".
- In order to be eligible for the JRS, employers must reach an agreement in writing with each employee that he or she will be furloughed and keep a record of the agreement for five years. If employers wish to reduce a furloughed employee's salary to the 80% level (and employer pension contributions to the minimum level, if they exceed this), there is nothing to stop them from doing this under the JRS, but this will need to be covered by the written agreement reached with employees under normal contractual principles and employment law. Selecting furloughed employees should also be done in compliance with equality and discrimination laws.
- The last day that an employer could place an employee on furlough for the first time and have access to the JRS was 10 June 2020 (the JRS was closed to new entrants from 30 June 2020). However, this does not apply to persons on statutory maternity and paternity leave, adoption leave, shared parental leave, and parental bereavement leave, and armed forces reservist employees, who return to work after the cut-off date. These persons will be eligible for the JRS (if their employer has previously furloughed employees) and may still be furloughed even after the 10 June 2020 cut-off date.
- From 1 July 2020, employers have been able to bring furloughed employees back to work for any amount of time and any shift pattern, while still being able to claim under the JRS for the hours employees do not work. Under this flexible furlough arrangement, employers are expected to pay their employees for the hours or days worked (at the normal rate), and claim under the JRS for the period that they are on furlough.
- In order to place employees on flexible furlough, employers need to agree this with the employees, or reach a collective agreement with a trade union and confirm this agreement in writing. Where the original furlough
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agreement clearly specifies the terms of the furlough, these terms may be varied by agreement to reflect the new flexible furlough terms. Where there is any doubt as to whether the employer had a clear written agreement recording the original furlough period, it would be advisable to enter into a new written agreement which confirms the flexible furlough arrangement. Whilst the agreement can subsequently be varied, it must precede the claim period. Employers must:

- ensure the agreement is consistent with employment, equality and discrimination laws;
  - keep a record of the agreement or confirmation of the agreement until at least 30 June 2025; and
  - keep records of how many hours their employees work and the number of hours they are furloughed for.
- From 1 July 2020, the JRS covers: (i) qualifying employees (which includes (a) all employees and company directors who are paid through the UK's PAYE withholding system; and (b) members of LLPs who are treated as employees for these purposes, provided in both cases that they were on the payroll as at 19 March 2020) whose employer made a claim under the JRS in respect of the employee on or before 31 July 2020 for a period ending on or before 30 June 2020, and who ceased all work (whether directly or indirectly) for the employer (or person connected with the employer) for a period of 21 calendar days or more beginning on or before 10 June 2020; (ii) employees returning from family leave who began such leave before 10 June 2020 and who return from that leave after 10 June 2020; and (iii) employees who are armed forces reservists who were away on a period of mobilisation that started before 10 June 2020 and returned from that mobilisation after 10 June 2020. In all cases, employers must have notified HMRC of payment in respect of the relevant employee through an RTI submission on or before 19 March 2020. The Government has confirmed that this includes employees who are unable to work because they are: (i) on long-term sick leave; (ii) "shielding" in line with public health guidance for extremely vulnerable persons; or (iii) caring for dependents. The Government has confirmed that the JRS is not intended for employees on short-term sick leave. From 1 July 2020, agreed flexible furlough arrangements need not last for a minimum of three weeks (as was previously the case); however, unless employers are claiming for no more than the first or last six consecutive days in a calendar month, the period that employers may claim for must be a minimum of seven consecutive days.
- Administrators can furlough employees during the 14-day moratorium period and, if the employees agree to becoming furloughed employees, their contracts will be adopted by the administrator when: (i) the administrator makes an application under the JRS; or (ii) payment is made to the employees under their varied contracts.
- Claims for reimbursement can be made to HMRC through an online portal. Claims can be backdated to 1 March 2020, if applicable. A new period of claims commenced from 1 July 2020 following the introduction of flexible furlough. Any claims for the period up to and including 30 June 2020 must have been lodged by 31 July 2020. No deadline has currently been set for claim periods following 30 June 2020; however, it is advisable to submit claims as soon as possible each month. It is important to note that there is no roll over of claims across months. Further, the number of employees an employer can claim for in any claim period cannot exceed the maximum number they have claimed for under any previous claim submitted (however, an employer is able to include any employees returning from
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family leave and armed forces reservist employees in this calculation). HMRC aims to provide grants between four and six working days after a claim is submitted.

- Employees may carry over up to four weeks of unused annual leave into the next two leave years if, due to the COVID-19 pandemic, it is not reasonably practicable for a worker to take some or all of the holiday to which they are entitled.
  - Employees who are furloughed under the JRS continue to accrue, and may take, annual leave whilst furloughed, and this will not break a period of furlough. Employers must pay employees for statutory leave at the employee's normal rate of pay (or, where this varies, at the employee's average rate of pay over the previous 52 working weeks). Guidance makes it clear that an employee's "normal rate of pay" means their usual holiday pay, based on their full non-furlough pay calculated in accordance with the Working Time Regulations. If this is higher than the employee's furlough pay, the employer must make up the difference (whilst continuing to claim under the JRS for the lower of 80% of the usual monthly wage cost or £2,500 (or such lower amount depending on when the claim is made, as outlined above)).
  - Furloughed employees who take paid maternity, paternity, parental or adoption leave on or after 25 April 2020, and who were on furlough for any of the eight week period immediately prior to starting such leave, will be entitled to have their average weekly earnings for their period of furlough during that eight week period calculated using the higher of the furloughed pay they received and what they would have received if they had not been on furlough. If the employee is entitled to enhanced contractual pay during the period of family-related leave, the employer will be entitled to claim for this pay under the JRS, subject to the usual criteria.
  - Employers may require staff to take annual leave at certain times, if their employment contracts do not prohibit this. They should receive holiday pay as normal, unless agreed otherwise with the employees.
  - Employers must generally give employees at least twice as many days' notice as the number of days' annual leave they are being required to take (for example, 10 days' notice for five days' annual leave). This should be in writing and, where possible, specify the relevant dates.
  - Now that the JRS has ended, the JSS Closed initiative (as defined below) will provide grants to cover the wages of employees who are unable to work due to Government restrictions (see the "Reduction in pay and/or hours" section below).
  - On 8 July 2020, the Government announced that a one-off bonus payment of £1,000 will be available for every furloughed employee that satisfies the criteria below (the "Bonus"). Employers are not obliged to pay the Bonus to the employees.
  - In order to be eligible for the Bonus, employers must have: (i) complied with their obligations to pay and file PAYE accurately and on time under the RTI reporting system for all employees between 6 April 2020 and 5 February 2021; (ii) maintained enrolment for PAYE online; (iii) kept their payroll up to date, ensuring that they have reported the leaving date for any employees that stop working for them before the end of the pay period that the employee leaves in; (iv) used the irregular payment pattern indicator in RTI for any employees not being paid regularly; and (v) complied with all requests from HMRC to provide any employee data for past JRS claims.
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- Further, in order for employers to be eligible for the Bonus, the relevant employees must:
    - have been furloughed and have had a JRS claim submitted for them that meets all the relevant eligibility criteria;
    - have been continuously employed by the relevant employer from the time of the employer's most recent JRS claim for that employee until at least 31 January 2021;
    - have been paid an average of at least £520 per month between 6 November 2020 and 5 February 2021 (a total of at least £1,560 (gross) across the three months). The employee does not need to have been paid £520 in each month, but they must have received some taxable earnings in each month that have been paid and reported to HMRC by the employer via RTI; and
    - not be serving a contractual or statutory notice period on 31 January 2021, for the employer making the claim.
  - Employers can claim the Bonus for all employees who meet the relevant criteria, including office holders, company directors, agency workers, and those on fixed term contracts. Employees who were on statutory parental leave, or military reservists, who returned after 10 June 2020 and were claimed for under the JRS, will also be eligible for the Bonus.
  - A new employer may be eligible to claim the Bonus in respect of employees of a previous business which transferred to the new employer if the Transfer of Undertakings (Protection of Employment) Regulations 2006 ("TUPE") applies or the PAYE business succession rules apply to the change in ownership. A new employer may also be eligible to claim for the Bonus in respect of employees associated with a transfer of business from the liquidator of a company in compulsory liquidation where TUPE would have applied were it not for the company being in compulsory liquidation. In these circumstances, the transferred employees must have been furloughed and successfully claimed for under the JRS by the new employer. A new employer will not be eligible for the Bonus in respect of employees transferred under TUPE, or the business succession rules, after 31 October 2020 (i.e. after the JRS has closed).
  - The Bonus can only be claimed between 15 February 2021 and 31 March 2021. The Bonus is taxable and must be included as income by employers when calculating their taxable profits for Corporation Tax or Self-Assessment.
  - An employer who has, for any reason, repaid JRS grant amounts to HMRC (i.e. if the employer did not provide the grant amount to the furloughed employees) cannot claim for the Bonus.
  - Detailed guidance on the Bonus is expected by the end of January 2021.
  - The Government has also announced that employers in England will be given a bonus payment for each new apprentice they hire between 1 August 2020 and 31 January 2021. Employers will receive £2,000 for each apprentice aged under 25 and £1,500 for each new apprentice aged 25 or above. This is in addition to the existing £1,000 payment the Government currently provides for new 16-18 year old apprentices and those aged under 25 with an Education, Health and Care Plan.

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## Temporary layoffs

- Employers may require employees to cease work, with or without pay, for a temporary period (a "Layoff"). A Layoff without pay is permitted only if provided for in an employment contract or a trade union agreement, or if an
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employer receives the employee's consent. Legislation may be introduced to allow Layoffs without an express contractual provision or consent.

- If provided for in their employment contracts, employees may be entitled to receive "Contractual Guarantee Pay" during a Layoff period. If the Layoff is unpaid, employers may have to pay "Statutory Layoff Pay" of £29 per day if certain criteria are met (including one month's continuous employment) for up to five days in any three-month period.
- If a Layoff period continues for four consecutive weeks or six weeks within a period of 13 weeks (of which no more than three are consecutive), employees may be entitled to claim statutory redundancy pay if certain conditions are met (including two years' continuous service).

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## **Reduction in pay and/or hours**

- Employers may reduce an employee's contractual hours and corresponding pay ("Short-time Working") only if this is permitted in the employee's employment contract or a trade union agreement or if they receive the employee's consent.
  - During a Short-time Working period, employees should receive full pay unless their employment contracts provide for unpaid Short-time Working or Contractual Guarantee Pay of a different amount. If the Short-time Working arrangement is unpaid, employers may have to pay Statutory Layoff Pay in relation to days on which no hours are worked.
  - If a Short-time Working period continues for four consecutive weeks or six weeks within a period of 13 weeks (of which no more than three are consecutive), employees may be entitled to claim statutory redundancy pay if certain conditions are met (including two years' continuous service).
  - On 24 September 2020, the Government announced that the JSS will operate from 1 November. The JSS will last for six months, i.e. until 30 April 2021 and can be claimed in arrears from 8 December 2020.
  - The JSS takes two forms:
    - "JSS Open", which is designed to help employers which are operating but are facing decreased demand due to COVID-19; and
    - "JSS Closed", which is designed to help employers who have been legally required to close their premises as part of temporary local or national restrictions.
  - The following eligibility requirements apply to claims both under JSS Open and JSS Closed:
    - the employer must have enrolled for PAYE online and have a UK, Channel Island or Isle of Man bank account;
    - the employer must not have its staff costs fully funded by the public;
    - the employer must have submitted an RTI Full Payment Submission to HMRC in respect of the relevant employee at some point between 6 April 2019 and 23:59 on 23 September 2020; and
    - the employee must have been in employment on 23 September 2020 (i.e. the individual must be treated as an employee for income tax purposes at this point). However, the employee can be on any type of contract, including a zero hours or temporary contract.
  - Employers can apply for JSS Open and JSS Closed grants at the same time in respect of different employees. However, they cannot apply for both at the same time in respect of the same employee.
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- Although it will not be a contractual or legal condition of making a claim, the Government expects that any employers with 250 or more employees should not make shareholder distributions while claiming under either JSS Open or JSS Closed. This includes: dividends; charges; free or other distributions; and any equivalent payment that a partnership may make.
  - Neither form of the JSS permits employers to claim for an employee who has been made redundant or is serving a contractual or statutory notice period during the claim period.
  - Neither form of the JSS covers NICs or pension contributions.
  - Grants under the JSS are only intended to reimburse sums already paid to an employee. In practice, this means that before making a claim employers must have paid: (i) the employee for the wages being claimed for; and (ii) HMRC for any associated tax and/or NICs. Additionally, employers cannot reduce the employee's wages below the amount claimed (e.g. through a salary sacrifice scheme).
  - If a JSS claim is found to be fraudulent, the full amount of any grant must be repaid, with penalties where appropriate. HMRC will also consider publishing a list of the employers who submit deliberately incorrect claims.
  - Employers claiming under the JSS may still claim the Bonus (see "Enforced leave / use of holiday (paid vs unpaid)" section above) in respect of the same employee.
  - Further guidance on both forms of the JSS is expected at the end of October.
  - **JSS Open**
    - Employees' wages will be split according to hours worked and hours not worked:
      - employers will continue to pay usual wages for hours worked; and
      - the Government and the employer will share the cost of the hours not worked, as follows:
        - the employer will pay 5% of the employee's reference salary for the hours not worked, up to a maximum of £125 per month, with the discretion to pay more; and
        - the Government will pay 61.67% of the employee's reference salary for the hours not worked, up to a maximum of £1,541.75 per month.
    - Employees must be working at least 20% of their usual hours.
    - An employee benefiting from JSS Open should therefore receive at least 73% of their normal wages, where they earn £3,125 a month or less.
    - Worked examples showing how to calculate: (i) the employee's reference salary; and (ii) the usual hours worked by the employee are available [here](#).
    - Specific eligibility requirements for JSS Open are as follows:
      - employers (excluding certain charities) with 250 or more employees on 23 September 2020, must undertake a "Financial Impact Test", demonstrating that they have been adversely affected by COVID-19. This will be satisfied if turnover has remained equal or decreased compared to the previous year.
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Examples are available [here](#) under the 'Examples of doing a financial impact test' heading;

- employers with fewer than 250 employees on 23 September 2020 do not have to undertake a Financial Impact Test;
- some or all of the company's employees must be working reduced hours, but for at least 20% of their usual hours. Hours spent training can be included;
- at least minimum wage rates must be paid for all hours worked or treated as "worked"; and
- the employer and employee must enter into a written temporary working agreement (or there must be a written collective agreement with a trade union where the relevant terms are determined by collective agreement), covering at least seven consecutive days and available for HMRC to review. When entering such an agreement, the employer is placed under obligations, including: (i) to keep a written record of the agreement for five years; (ii) to keep a record of how many hours employees work and the number of usual hours that they are not working; and (iii) to ensure that the agreement is consistent with employment, equality and discrimination laws.

□ **JSS Closed**

- Employers will receive grants to pay the wages of staff who cannot work. These grants will cover two thirds of each employee's salary (or 67%), up to a maximum of £2,083.33 per month. Further details about the calculations of salaries under JSS Closed are expected at the end of October.
  - Although the amount of the grant from the Government is capped, employers can choose to pay employees in excess of the cap.
  - Employees benefitting from JSS Closed may also be entitled to additional support, such as Universal Credit.
  - Specific eligibility requirements for JSS Closed are as follows:
    - business premises must have been legally required to close as a direct result of COVID-19 restrictions set by one or more of the four governments of the UK (note that closures by local public health authorities are not eligible);
    - the business premises legally required to close must be the relevant employee's primary place of work;
    - the employer must have instructed the employee to cease work for a minimum of seven consecutive calendar days; and
    - the employer and employee must enter into a written temporary working agreement (or there must be a written collective agreement with a trade union where the relevant terms are determined by collective agreement). This should state that the employee has been instructed to and agrees to stop working for a minimum of seven consecutive calendar days and it must be available for review by HMRC. When entering such an agreement, the employer is placed under obligations, including: (i) to keep a written record of the agreement for five years; (ii) to notify the employee of the agreement in writing; and (iii) to ensure that the agreement is consistent with employment, equality and discrimination laws.
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## Terminations

- Employees with two years' continuous service may have a claim for unfair dismissal where their employment is terminated, unless there is a fair reason (as defined by statute) and the employer has acted reasonably (i.e. followed a fair process). Dismissal on the grounds of redundancy may be fair where an employer has a reduced need for work of a particular kind or where a business or premises is shut down.
  - Employers should consider whether furloughing employees provides a viable alternative to making employees redundant.
  - Employers must follow a fair redundancy procedure, including informing/consulting with employees or, in collective redundancies of certain sizes, consulting with employee representatives over 30 or 45 days, depending on the number of employees. Employers should consider voluntary redundancy and ensure they provide adequate notice or payment in lieu of notice where applicable.
  - Employees will be entitled to statutory redundancy pay where they have worked for more than two years. Employers should check whether employees are entitled to enhanced redundancy pay. HMRC has confirmed that employers can claim under the JRS for furloughed employees who are serving statutory or contractual notice periods; however, guidance has confirmed that the JRS cannot be used to substitute redundancy payments.
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# UK

## Workforce

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### Teleworking

- The Government has advised that employees should work from home unless this is not possible, and they advise particular caution in relation to employees from vulnerable groups. In order to facilitate this, employers should:
  - support employees to continue to work wherever possible, including providing technology where possible to facilitate remote working; and
  - maintain contact with employees and encourage staff members to support each other and be flexible whilst the workforce adjusts.
- On 17 July 2020, it was announced that from 1 August 2020, employers would be given discretion to make decisions about returning to the workplace. Such discretion means that employers can ask employees to return to the workplace, provided that steps have been taken to ensure that the workplace is “COVID-secure” and that social distancing measures are implemented. The Government emphasised that these decisions should be made by employers on a case-by-case basis and that employers are under no obligation to require employees to return to the workplace. The Government has prepared guidance for employers on reopening the workplace safely, which is available [here](#).
- On 22 September 2020, after a spike in the number of infections, the Government advised UK office workers, who can work effectively from home, to do so.

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### Travel (business and personal)

- The Foreign & Commonwealth Office advised against all non-essential travel worldwide for an initial period of 30 days from 17 March 2020. This has now been extended “indefinitely”. Travel to certain countries is currently exempt from this advice. A list of exempt countries is available [here](#).
  - Individuals who travel abroad will have to self-isolate for 14 days upon their arrival in England if they travel from a country which is not covered by the “travel corridor” exemption, within the common travel area (Ireland, the Channel Island, and the Isle of Man), or a British overseas territory. A list of countries where no self-isolation is currently required following arrival is available [here](#).
  - Employers should encourage staff to avoid unnecessary travel, including to and from the workplace or work-related events. In the event of necessary travel, employers should encourage staff to comply with Government guidance to minimise risks, including avoiding busy times, maintaining distance from other commuters, and washing their hands as soon as they arrive at their destination.
  - If employees cannot travel abroad as planned, it is likely that they will request a cancellation of booked annual leave. Employers are not obliged to allow employees to cancel leave, but should consider whether this would be appropriate in the circumstances.
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- From 15 June 2020, it has been compulsory to wear a face covering whilst travelling on public transport in England, with limited exceptions. On 23 September 2020, this was extended to include customers travelling in private hire vehicles and taxis.

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**Preventive actions  
(reception policy, public  
interactions, management of  
infected employees)**

- The Government has required certain non-essential industries to cease operations, restricted movement of individuals and social gatherings, and provided authorities with the power to enforce these measures. Certain non-essential retailers were able to open from 15 June 2020, provided they were compliant with 'COVID-secure' guidance. From 4 July 2020, an extended list of businesses and venues was permitted to reopen, provided that they comply with COVID-19 related restrictions. This includes, but is not limited to, certain restaurants, cinemas, places of worship and hotels. This list was further extended on 25 July 2020 to include businesses such as indoor gyms. From 15 August 2020, other businesses, including conference centres, were permitted to reopen. From 24 September 2020, the Government announced a new curfew for businesses selling food or drink (including, but not limited to, cafes, bars, pubs and restaurants), social clubs, casinos, bowling alleys, amusement arcades (and other indoor leisure centres or facilities), funfairs, theme parks, adventure parks and bingo halls. As a result, these businesses must now be closed between 22:00 and 05:00 including for takeaway services. However, delivery services can remain open.
  - The Government has published guidance for employers, employees and those who are self-employed on how to keep their workplaces as safe as possible (i.e. COVID-secure). Employers must undertake a risk assessment of their workplaces using the guidance to inform decisions and control measures. There are 14 guides which cover a variety of different types of workplaces including "offices and contact centres", "construction and other outdoor work", "performing arts", "hotels and other guest accommodation", and "factories, plants and warehouses". The guidance covers topics such as who should go to work, social distancing at work and cleaning the workplace, and is available [here](#).
  - Employers must consult on health and safety measures with the health and safety representative selected by a recognised trade union or, if there is no such representative, a representative chosen by employees. Employers should ensure the workforce is kept updated as to preventative actions being taken by the business and the latest guidance on how to reduce their risk.
  - Where workplaces are open, employers should provide facilities for hand washing and hand sanitiser and encourage staff to use them regularly. From 28 September 2020, employers will also be expected to remind people to wear face coverings where mandated.
  - Companies should ensure that managers are made aware of how to identify symptoms in staff and of procedures to follow in the event that a staff member exhibits symptoms. From 28 September 2020, employers must not knowingly require or encourage someone who is being required to self-isolate to come to work.
  - From 18 September 2020, all employers who provide close contact services (such as hairdressers, barbers, beauticians, tattooists, sports and massage therapists, dress fitters, tailors and fashion designers) must now: (i) ask at least one member of each customer party visiting the site to provide contact details; and (ii) keep a record of all staff working on the
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premises, their shift times and their contact details. These details and records must be kept for 21 days.

- From 24 September 2020, businesses in the hospitality and leisure and tourism sectors, close contact service providers and facilities provided by local authorities (such as community centres and libraries) must display an official NHS QR code poster, so that customers and visitors can “check in” as an alternative to providing their contact details.

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### Employees with children or older dependants

- Employees are entitled to reasonable time off to care for dependants. This will apply, for example, to time off to care for a child whose school has closed or another dependant who is sick.
- Employers are not required by law to pay employees for time off to care for dependants unless this is provided for in employment agreements or contractual workplace policies.
- Employers should consider whether special arrangements (for instance, flexible hours) can be made for employees whose caring responsibilities temporarily affect their availability for work. Such measures should enable employees to continue to work.

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### Consultants

- Self-employed individuals (including members of partnerships who are not paid as employees under PAYE) may be eligible for a second, and final, taxable grant of 70% of average monthly trading profits, measured over the last three years, paid out in a single instalment covering three months’ trading profits (capped at £6,570) under the Self-Employed Income Support Scheme (“SEISS”) if their business has been adversely affected by COVID-19.
  - Applications for this grant opened on 17 August 2020 and claims must be submitted on or before 19 October 2020. The grant does not need to be repaid, but will be subject to income tax and self-employed National Insurance contributions.
  - The SEISS will be available to self-employed individuals or members of a partnership with: (i) trading profits / partnership profits of up to £50,000; or (ii) average trading profits / partnership profits for the previous three years of less than £50,000, provided in both cases that these profits constitute more than half of total taxable income.
  - To be eligible for the SEISS, self-employed persons or members of a partnership must: (i) have traded in the 2018/19 tax year and submitted a Self-Assessment tax return on or before 23 April 2020 for that year; (ii) have traded in the 2019/20 tax year; (iii) intend to continue to trade in the 2020/21 tax year; and (iv) their business must have been adversely affected by COVID-19 on or after 14 July 2020. Government guidance has been provided on what constitutes “adversely affected”, and is available [here](#). Self-employed persons must keep evidence to confirm their business was adversely affected at the time they make a claim under the SEISS.
  - You cannot claim the grant if you trade through a limited company or a trust. HMRC will contact those eligible and invite them to claim through an online service on a specified date. Self-employed persons who have not been contacted but believe they are eligible can use HMRC’s online service, available [here](#). Self-employed persons can check their allocated date using HMRC’s online checker [here](#).
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- Those who receive the grant can continue to work and/or take on other employment, which can include volunteer work.
  - On 24 September 2020, the Government announced that it would be extending the SEISS (the “Extension”). Limited details about the Extension have been published, but a short policy paper is available [here](#).
  - Under the Extension, any self-employed individuals initially eligible for SEISS, and who: (i) are actively continuing to trade but are facing reduced demand due to COVID-19; or (ii) were previously trading but are temporarily unable to do so due to COVID-19, will be entitled to:
    - an initial grant covering three months’ worth of profits from 1 November 2020 to 31 January 2021. This is worth 40% of average monthly trading profits, subject to a cap of £3,750; and
    - an additional second grant for the period from 1 February 2021 to 30 April 2021. The amount of this second grant is to be determined by the Government at a later date.
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