Coronavirus FAQs 31 March 2020



Coronavirus FAQs

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Introduction

The coronavirus outbreak is an event of worldwide significance and has caused very serious disruption to both businesses and individuals.

As a response to the growing concerns around the effects of the Coronavirus and the need to maintain safe working environments, rradar's employment solicitors and HR experts have put together this resource pack covering frequently asked questions they have been receiving daily as they continue to provide support to clients.

The advice given in this time may be subject to change as more information and guidance is released from the government and HRMC.

The team at rradar are guiding employers through a wide range of scenarios every day, such as sick pay confusion, effect of employees self-isolating, operational contingency planning and providing advice where businesses are having to consider temporarily closing down and the legal implications and processes, they need to follow.

For more advice in line with government guidelines, please log on to rradarstation digital portal and find more Coronavirus FAQ and answers, downloadable furlough letters, employment processes, templates and guidance <u>HERE</u>.

Keeping up to date:

Updated: 31/03/2020

Following numerous reports of people's failure to social distance themselves in line with Government guidance, at 8.30pm on Monday 23rd March 2020, the Prime Minister addressed the nation to give an emergency announcement on new coronavirus restrictions.

In an unprecedented turn of events for the UK, the Prime Minister gave the order for people to stay at home and to only leave for:

- Shopping for basic necessities
- One form of exercise a day
- Any medical need/care for vulnerable persons
- Travelling to and from work only if absolutely necessary, i.e. if working from home is not possible

In addition to the above, he went on to confirm that:

- All non-essential shops and community spaces will be and should be closed
- All gatherings of more than two people in public will be and should be stopped
- Every citizen must comply with these new measures. The relevant authorities, including the police, will be given the powers to enforce them including through fines and dispersing gatherings.

These measures are effective immediately. The Government is set to review these measures again in three weeks and relax them if the evidence shows this is possible.

For more detailed guidance on the new measures and what it means for you and your business and/or organisation please see the direct link to the government guidance: <u>Here</u>

- Government announce guidance and support for the self-employed or members of a partnership and have lost income due to coronavirus: Coronavirus:Self-employment Income Support Scheme
- Further businesses and premises to close updated guidance <u>HERE</u>
- Government are proposing <u>Emergency Volunteering Leave</u> (EVL) a temporary new form of statutory unpaid leave for employees and workers who wish to volunteer in the health and social care sectors during the outbreak.
- For the latest information regarding school closures and guidance for key workers and vulnerable children please see our summary <u>HERE</u> or get more details from the UK Government website.
- Online <u>isolation notes</u> have been launched, providing proof of coronavirus absence from work.
- A summary of the employer financial packages announced by the Chancellor can be found <u>HERE</u> or by visiting the <u>Government website</u>.

For all the latest Government information on COVID-19 and the measures the Government, and Devolved Governments, are taking, please visit the <u>UK Government website</u>, the <u>Scottish Government website</u>, the <u>Welsh Government website</u> or the <u>Northern Irish Government website</u>.

What is the Self-Employed Income Support Scheme?

- The Self-employment Income Support Scheme (SEISS) will support self-employed individuals (including members of partnerships) whose income has been negatively affected by COVID-19.
- The scheme will provide a grant to self-employed individuals or partnerships, worth 80% of their profits up to a cap of £2,500 per month.
- HMRC will use the average profits from tax returns in 2016-17, 2017-18 and 2018-19 to calculate the size of the grant.
- The scheme will be open to those where the majority of their income comes from selfemployment and who have profits of less than £50,000.
- The scheme will be open for an initial three months with people able to make their first claim by the beginning of June.

Who can apply?

An individual can apply if they are self-employed or a member of a partnership and they:

- have submitted an Income Tax Self-Assessment tax return for the tax year 2018-2019
- traded in the tax year 2019-2020
- are trading when they apply, or would be trading except for COVID-19
- intend to continue to trade in the tax year 2020-2021
- have lost trading/partnership trading profits due to COVID-19
- self-employed trading profits must also be less than £50,000 and more than half of that income comes from self-employment.

This is determined by at least one of the following conditions being true:

- having trading profits or partnership trading profits in 2018-2019 of less than £50,000 and these profits constitute more than half of their total taxable income
- having average trading profits in 2016-2017, 2017-2018, and 2018-2019 of less than £50,000 and these profits constitute more than half of their average taxable income in the same period

If the individual started trading between 2016-2019, HMRC will only use those years for which they filed a Self-Assessment tax return.

If you have not submitted your Income Tax Self-Assessment tax return for the tax year 2018-2019, you must do this by 23rd April 2020.

HMRC will use data on 2018-2019 returns already submitted to identify those eligible and will risk assess any late returns filed before 23rd April 2020 deadline in the usual way.

How much will be received?

Updated: 31/03/2020

The individual will 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 a person's bank account, in one instalment.

How to apply

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

HMRC will make contact if a person is eligible for the scheme and invite them to apply online.

HMRC is urgently working to deliver the scheme; grants are expected to start to be paid by the beginning of June 2020. This time is necessary to ensure that the scheme is both deliverable and fair.

Where to get help between now and June 2020

In the interim, the self-employed will still be eligible for other government support including more generous universal credit and business continuity loans.

Further information on how to access the following additional help for the self-employed:

- <u>deferral of Self Assessment income tax payments due in July 2020 and VAT payments</u> <u>due from 20th March 2020 until 30th June 2020</u>
- grants for businesses that pay little or no business rates
- increased amounts of Universal Credit
- Business Interruption Loan Scheme

If you are a director of your own company and paid through PAYE, you may be able to get support <u>using the Job Retention Scheme</u>.

Be aware of scams:

The scheme will be accessed through <u>GOV.UK</u>. If someone texts, calls or emails claiming to be from HMRC, saying that the individual can claim financial help or are owed a tax refund, and asks them to click on a link or to give information such as their name, credit card or bank details, it is a scam.

Once you have applied

Updated: 31/03/2020

Once HMRC has received the claim and the individual is eligible for the grant, HMRC will contact them directly to tell them how much they will get and the payment details. If the individual claims tax credits, the individual will need to include the grant in their claim as income.

If you have any concerns, please contact rradarstation Tax advisors on 0800 955 6111 – Monday – Friday between 8am – 6pm and get advice as part of your business insurance policy

OR

refer to other HMRC Guidance:

Coronavirus (COVID-19) helpline

Online

<u>COVID-19: support for businesses</u> <u>Guidance for employers and businesses on coronavirus (COVID-19)</u> COVID-19: guidance for employees

Webchat

HMRC Advisers can only talk to you about problems paying your taxes due to coronavirus (COVID-19).

This could be:

- Self Assessment
- VAT
- employers' PAYE
- Corporation Tax

They will not be able to transfer you to another webchat team. Speak to an adviser.

Phone

Due to measures put in place to stop the spread of coronavirus (COVID-19), HMRC have fewer advisers available to answer calls.

Telephone: 0800 024 1222

Opening times: Monday to Friday: 8am to 4pm

Find out about call charges

Which business premises should be closed? Full guidance can be found <u>HERE</u>

As of the 23rd March 2020 the UK Government, stepped up measures to prevent the spread of coronavirus and save lives. All non-essential premises were ordered to close. Takeaway and delivery services may remain open and operational in line with guidance on Friday 20th March 2020. Online retail is still open and encouraged and postal and delivery service will run as normal.

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Retail and public premises which expect to remain open must:

- Ensure a distance of two meters between customers and shop assistants.
- Let people enter the shop only in small groups, to ensure that spaces are not crowded.
- Queue control is required outside of shops and other essential premises that remain open.

Employers who have people in their offices or onsite should ensure that employees are able to follow <u>Public Health England guidelines</u> including, where possible, maintaining a 2 metre distance from others, and washing their hands with soap and water often, for at least 20 seconds (or using hand sanitiser gel if soap and water is not available).

Parks will remain open but only for individuals and households to exercise once a day. Communal spaces within parks such as playgrounds and football pitches will be closed. Non-essential businesses and premises must now shut.

Full listing of business premises that must remain closed has been released and is available HERE.

Will I need to close my workplace if a member of staff has or is suspected of having coronavirus?

According to Public Health England (PHE) guidance, the workplace will not necessarily have to close, it will be for an employer to contact their local PHE Health Protection Team to:

- discuss the case
- identify people who have been in contact with the affected person
- carry out a risk assessment
- advise on any actions or precautions to take

A risk assessment of each setting will be undertaken by the Health Protection Team with the lead responsible person. Advice on the management of staff and members of the public will be based on this assessment.

The Health Protection Team will also be in contact with the case directly to advise on isolation and identifying other contacts and will be in touch with any contacts of the case to provide them with appropriate advice. Advice on cleaning of communal areas such as offices or toilets will also be given by the Health Protection Team.

What is self-isolation?

'Self-isolation' is where individuals are asked or advised to stay at home indoors for a specific period of time in order to protect others from getting coronavirus and also to slow down the spread of coronavirus.

Self-isolation applies to those who:

- have coronavirus
- have a high temperature or new continuous cough (7 days of self-isolation unless continue to show symptoms)
- live with other people who have symptoms of the virus (usually 14 days of selfisolation from the day the first person in their home got symptoms)
- have been medically advised to self-isolate because they have travelled to and from a highly affected/high risk country

Self- isolation applies to everyone regardless of whether you are over 70, have an underlying medical condition or are pregnant

If an employee has to self-isolate will they provide a fit note that will confirm this?

The normal rules on seven-day self-certification still apply to cases involving coronavirus. People unable to work for more than seven days because of coronavirus can obtain an **isolation note** through a new NHS online service.

The notes can be accessed through the NHS website and NHS 111 online. After answering a few questions, an isolation note will be emailed to the user. If the user does not have an email address, they can have the note sent to a trusted family member or friend, or directly to their employer. The service can also be used to generate an isolation note on behalf of someone else.

What do I pay someone who is off sick due to contracting coronavirus?

If an employee is off sick with coronavirus, you will need to pay them what they would usually get paid if they were off sick with anything else. This may be Statutory Sick Pay (SSP) or Company Sick Pay (CSP), if they are entitled to it.

As a direct result of the coronavirus outbreak, from 4th March 2020, SSP should be paid from day one of sickness for cases involving coronavirus. The usual three SSP waiting days will not apply in such cases.

What do I pay someone who has been told by a medical professional to self-isolate or who is following the Government advice to self-isolate?

In this situation it is likely that someone is self-isolating because:

- they have symptoms (new dry cough/high temperature),
- have no symptoms at all but live with or have come into direct contact with someone who does or
- they have travelled to and from a high-risk county.

Where this is the case, even where someone has no actual symptoms themselves, they should be treated as though they are on sick leave and be paid sick pay in line with your normal sick pay policy.

Any employees that are not eligible to receive sick pay, including those earning less than an average of £118 per week, will be able to claim Universal Credit and/or contributory Employment and Support Allowance.

Alternatively, you can agree for the time to be taken as holiday or in cases where someone is not ill and if it is feasible, you can advise employees to work from home. Where holiday or working from home is agreed this should be paid at the employee's normal rate of pay.

Do I need to pay someone if they are refusing to come in to work out of fear of getting coronavirus and want to self-isolate?

All employees who are well will be expected to attend work and carry out work however all employers must now be mindful of the new restricted measures announced by Boris Johnson on 23rd March 2020, requiring that people should only leave home under a list of 'very limited purposes'. This means people should only travel to and from work where work absolutely cannot be done at home.

Employers have a duty to ensure the health, safety and welfare of their staff and therefore should exercise caution and take reasonable steps to prevent the risk and spread of the virus.

In such circumstances, you should take people's concerns seriously and try to come to a reasonable agreement. For example, is it possible for them to work from home? Or you could agree for them to take time off as holiday or unpaid leave. This is especially the case where employees are vulnerable due to age, pregnancy or a pre-existing condition so wherever possible you should prioritise flexible arrangements for them during this time.

This position would be different though if an employee, despite going through all the options above refuses to 'attend' or carry out work without a reasonable explanation and no confirmed sickness.

In this instance, you would be under no obligation to pay and there may be grounds for following your normal absence management or disciplinary procedures

What is social distancing?

Updated: 31/03/2020

Social distancing measures are steps that the government has asked everyone to take in order to reduce the social interaction between people to help reduce the transmission of coronavirus. Before Boris Johnson's emergency announcement on 23rd March 2020 such steps were to:

 Avoid contact with someone who is displaying symptoms of coronavirus. These symptoms include high temperature and/or new and continuous cough

- Avoid non-essential use of public transport, varying your travel times to avoid rush hour, when possible
- Work from home, where possible.
- Avoid large gatherings, and gatherings in smaller public spaces such as pubs, cinemas, restaurants, theatres, bars, clubs
- Avoid gatherings with friends and family. Keep in touch using remote technology such as phone, internet, and social media
- Use telephone or online services to contact your GP or other essential services

The announcement on 23rd March 2020 sees us now facing tougher measures and they are not so much steps or recommendation but orders that effective immediately. In particular:

- Only leave home for:
- Shopping for basic necessities
- One form of exercise a day
- Any medical need/care for vulnerable persons
- Travelling to and from work only if absolutely necessary, i.e. if working from home is not possible

The Social distancing measures apply to everyone, but in particular certain groups of people need to be more mindful of doing it because they are perceived to be at an increased risk of severe illness from coronavirus.

This 'certain group' includes those who are:

- aged 70 or older (regardless of medical conditions)
- under 70 with an underlying health condition listed below (ie anyone instructed to get a flu jab as an adult each year on medical grounds):
- chronic (long-term) respiratory diseases, such as asthma, chronic obstructive pulmonary disease (COPD), emphysema or bronchitis
- chronic heart disease, such as heart failure
- chronic kidney disease
- chronic liver disease, such as hepatitis
- chronic neurological conditions, such as Parkinson's disease, motor neurone disease, multiple sclerosis (MS), a learning disability or cerebral palsy
- diabetes
- problems with your spleen for example, sickle cell disease or if you have had your spleen removed
- a weakened immune system as the result of conditions such as HIV and AIDS, or medicines such as steroid tablets or chemotherapy
- being seriously overweight (a body mass index (BMI) of 40 or above)
- those who are pregnant

What is Shielding?

Updated: 31/03/2020

Shielding is where people with underlying health conditions that are most at risk of needing hospital treatment if they catch coronavirus are being asked by the Government not to leave their homes for 12 weeks.

This is an even more cautionary step than self-isolation and social distancing as it is advised that people should not go out to shop or go for a walk in public places, although it is fine to go into your garden if you have one.

You should avoid any face-to-face contact, so that means no visitors, although visits from people who provide essential healthcare and personal support are fine.

Carers and care workers should stay away if they have any of the symptoms of coronavirus and anyone coming into the home should keep their hands clean by washing with soap and water as per normal guidelines.

Who falls into the Shielding category?

Updated: 31/03/2020

- Solid organ transplant recipients
- Some people with cancer who are undergoing treatments such as chemotherapy and radiotherapy
- People on immunosuppression drugs
- Women who are pregnant and have heart disease
- People with severe respiratory conditions cystic fibrosis, severe asthma and COPD
- Some people with rare diseases such as severe combined immunodeficiency

The Government announced that they would be sending letters to anyone who falls in to the above bullet points confirming the need to shield and what support will be given. Anyone who has not received a letter from the NHS by Sunday 29th March 2020 or been contacted by their doctor they should get in touch with their GP or hospital doctor by phone or online.

What precautions do I need to take if I have pregnant employees?

In light of the new more restricted measures announced by Boris Johnson on 23rd March 2020, employers must be even more mindful of not only their duty to protect all employees but also that they have an even higher duty towards any staff who are pregnant to ensure they are protected from risks at work.

The Government has outlined that pregnant women fall into the category of people that are deemed as being 'vulnerable' and/or at 'increased risk' for social distancing purposes. Therefore, pregnant women that can work from home should do so and receive their normal pay.

The latest government advice is that pregnant women be even more cautious and avoid non-essential contact as much as possible so where it is not possible to offer home working, pregnant employees can be offered suitable alternative employment on a temporary basis (that could be done from home) or should be suspended from work on medical grounds and on full pay.

As with medical suspension in normal circumstances where there has been a risk identified in the workplace, if the pregnant employee remains suspended until the fourth week before the expected week of childbirth, this triggers the commencement of her maternity leave.

If however the pregnant employee is ill and for example they have been advised to self-isolate due to displaying symptoms of coronavirus or they have actually contracted coronavirus, they are deemed to be 'incapable of work' and you would be eligible for SSP or CSP in the normal way.

Unless they are off sick with a pregnancy-related illness in the last four weeks before their expected week of childbirth, in this instance as an employer you can start their maternity leave automatically.

What if I need to cut my employees' hours down quickly, to take into account loss of business because of the virus?

You could take advantage of any lay-off or short-time working clauses in your contracts. Further guidance is below in our Furlough section. However, if you need more clarification, please call our rradarstation team on **0800 955 6111**, during our opening hours of 8 am to 6 pm, Monday to Friday, and our team will be able to advise you around the specific facts relating to your individual situation.

Can we implement lay-offs or short-term working if we do not have any clause in the employees contract permitting this?

In the event that you do not have a clause in your employees contracts of employment for short-time working or lay-off, in order to implement those measures you would first need to seek the employees express written agreement to put that clause into their contract of employment.

To do so would mean taking the employees through a variation of terms and conditions process and consulting with them one to one to explain why you wish to implement this into their contracts and the benefits to them, which could include the potential avoidance of a future redundancy situation.

In order to implement this change to their contracts the employees do need to expressly consent to this willingly, in writing.

After the employee has consented to this change you can issue them a contract addendum letter outlining what the wording shall be for this new lay-off or short-term working clauses which they have agreed to, and from what date those clauses become effective from. Once the employee has consented, it is possible for the clause to be implemented there and then if you wish.

In the event any employees refuse to accept the change you have proposed, then those employees shall stay on their current contractual terms and conditions. Those employees shall not be able to be laid off or put on short-time working, however it may be that you decided that these staff should be 'furloughed' under the Coronavirus Job Retention Scheme created by the government.

See more Furlough guidance below or call our rradarstation team on **0800 955 6111**, during our opening hours of 8 am to 6 pm, Monday to Friday, and our team will be able to advise you around the specific facts pertaining to your individual situation.

What should I do if my staff are unable to come to work because their childcare has been disrupted or because they need to care for unwell dependants?

Section 57A Employment Rights Act 1996 gives employees the right to take time off work to help someone who depends on them, known as a 'dependant', where there has been an unexpected disruption to the arrangements to care for the dependant, an incident at school, or where the dependant is ill, this would therefore would apply to situations to do with coronavirus.

For example, if they have children they need to look after or arrange childcare for because their school has closed due to a coronavirus outbreak or to help their child or another dependant if they are sick, or need to go into isolation or hospital because of the coronavirus.

If an employee wants to use this right they must inform their employer as soon as possible of the reasons for their absence and the length of time they anticipate they will be off for. Usually though such leave entitlement is only expected for short periods of time.

There is no right to be paid for such time off but the contract of employment or employee handbook may state otherwise, for example the employer may decide at their own discretion to pay in such circumstances.

What should I do if my staff member is refusing to go on a business trip?

Whilst you may be reluctant as an employer to cancel important business engagements, the Foreign and Commonwealth Office (FCO) has advised British people against all non-essential travel worldwide, with immediate effect. Employers are also encouraged by the government to allow employees to work from home, if at all possible.

Employers have a duty to ensure the health, safety and welfare of all staff and so cannot insist an employee attends a business trip abroad. It is important to note that there have also been a number of international border closures and other restrictions imposed.

Employers should consider that it is not unreasonable to consider and agree to alternatives such as postponing the trip, conducting the engagement via phone, Skype or video link or relocating to a different meeting venue.

What leave are employees entitled to who have to take time off with their children now schools are shut, despite the children and the employee having no COVID-19 symptoms?

The employee should be offered the following options, where eligible and where business needs can permit this:

Updated: 31/03/2020

Working from home

Where businesses can allow this and it is appropriate to ask the employee to do so. You should bear in mind that, although the facilities may be available for the employee to work from home, the employee may need to care for younger children and so home working may not be a possibility.

Emergency dependant leave

This is usually unpaid, unless your company policy states otherwise.

Unpaid parental leave

Annual leave

If, during their time off with the children, anyone in the employee's home develops symptoms of COVID-19 they will need to go into isolation, as per government guidelines. The employee will then be deemed off sick and so the same rules around SSP or company sick pay, where applicable, will apply as normal.

What are the rules for unpaid parental leave and which parent has to be off with the children?

Any person with parental or legal guardianship responsibility for a child under 18 years old is eligible for parental leave. This could include both parents or guardians if they have joint custody of the child or children.

Parental leave is unpaid and the employee is entitled to 18 weeks' leave at four weeks per year, per child and adopted child, up to that child's 18th birthday. It is important to note that the leave must be taken as whole weeks, rather than individual days unless the child is disabled.

I understand that the Government will be reimbursing companies paying SSP where the number of staff are below 250. We have more than 250 staff - does this mean that we have to pay this cost?

There has been no additional guidance on this for now from the government. The current guidelines state that, for businesses under 250, the government will pay SSP for first 14 days for any COVID-19 related absences. For those with over 250 staff, currently we can only assume because we have had no other confirmation from the government that the business would still be responsible to pay the SSP for their employees.

What happens if an employee does not qualify for SSP due to their earnings?

If the employee does not qualify for SSP due to their earnings, they cannot have SSP as per normal rules. However, if their contract allows them to have company contractual sick pay that should still be paid. The employee should be encouraged to consult with the benefits agency to see if they have any entitlements.

Updated: 31/03/2020

Coronavirus Job Retention Scheme 2020 (also known as Furlough) FAQs

What is Furlough Leave?

The Coronavirus Job Retention Scheme, also informally known as the furlough leave scheme, was announced by Chancellor Rishi Sunak to the UK on Friday 20th March 2020.

It applies to all employers with a PAYE who can access support to continue paying part of their employees' salary for those who would have otherwise been laid off during this crisis.

It essentially means that 80% of employees' salary is going to be reimbursed by HMRC to the employer, so the employer can then pay this salary to their employees through their PAYE system, where the employees stay at home.

At this time, there is a great detail of information which the government has not yet released on how this scheme will work. However, they have released the following guidance which can be accessed through the links below:

Employer guidance (COVID-19 support for businesses)

Employee guidance (COVID-19: guidance for employees)

The Coronavirus Job Retention Scheme is open to all UK employers with a PAYE scheme. At this time, without further confirmation from the government, this does suggest the that the government may only allow furlough leave for employees who are on the business' PAYE.

What are the terms of the scheme?

The scheme will allow all UK businesses to claim a grant from the government of up to 80% of each furloughed employee's salary, up to a cap of £2,500 per month.

HMRC will reimburse each furloughed employee's salary up to 80%, capped at a £2,500 per month limit, backdated to 1st of March 2020.

This scheme will be initially open for 3 months but may be extended further if necessary.

In order to be registered with HMRC, affected employees will need to be designated by the employer as furloughed workers and the employer should notify the employees of the change.

When will the legislation be available from the government?

At this time, we do not know if it will be primary legislation or whether it can be dealt with by statutory instrument.

We suspect the legislation may be available around Monday 30th or Tuesday 31st March 2020. However, this has not been confirmed by the government and is purely an estimate based on the timeline of events we have seen for the Coronavirus Act.

There will be three days for consultation, and we will then have legislation.

If it requires an Act, it will take 1 week or so to go through parliament, like the Coronavirus Act did, which means it will be in force by 2^{nd} April 2020.

If it just requires statutory instruments, it will be in place quickly, and back dated.

Who qualifies for furlough leave?

It applies to employees of UK business who have been asked to stop working by their employer but who are being kept on the employer's payroll, otherwise known as furloughed workers.

This is any employee who was on their employer's PAYE in late February 2020, and who has been laid off by their employer, having been told to perform no work for their employer.

For the avoidance of doubt, the term lay-off means the technical employment law term of lay-off and should not be misconstrued with redundancy.

Any employees asked to reduce their hours rather than perform no work at all will not be eligible for this scheme as the scheme only applies to those who have been asked to stop working.

To what extent can and should employees work whilst on furlough?

The guidance we have to date makes it very clear the employee can do no work at all for their employer while on furlough.

This means that if you have an employee who has to continue to do little tasks to keep the business running, that employee can't be furloughed as that is classified as the employee performing work for the employer.

Can directors be placed on furlough leave?

Non-executive directors are not generally employees and therefore they cannot be placed on furlough leave because furlough leave is only open for employees.

Executive directors will be employees and they can be placed on furlough in respect of the directors' duties that arise from the contract of employment. So, they get 80% of their salary up to the cap of £2,500.

If the director draws additional income from dividends because they are part or whole owners of the company, they will get the 80% in respect of the low wage, but they won't get the 80% in respect of the dividends which they draw.

Are we able to furlough people on maternity leave?

Updated: 31/03/2020

At this point in time, we do not have a confirmed answer for this question until we see the wording of the legislation.

How would furlough leave apply to agency workers and fixed term employees?

Agency workers, who are temps supplied by an agency, are employed by the agency on their PAYE so the agency can put them on furlough leave if you as the end client decide to cancel their services.

Anyone who has been introduced by a recruitment agency and is on your PAYE full-time as your PAYE employee will be in exactly the same position as any other employee.

Fixed-term employees are still employees, and if they are on PAYE, they are entitled to furlough pay. If their contract ends as planned, then they are no longer entitled to furlough pay.

There may be an argument presented by those on fixed term contracts to extend their fixed term if it would end during furlough leave. At this time, we have no confirmation as to whether it not this would be prohibited in the legislation.

Where an employer has offered employment to a candidate with a start date in April 2020 after the scheme has launched, will they be able to be furloughed?

At this point in time, we do not have a confirmed answer for this question until we see the wording of the legislation.

Furlough and Lay-Off

I do not have a lay off clause in my contracts of employment, can I change this?

Yes, contracts of employment can be changed at any time providing both parties are consenting to the change in writing.

You can ask your employee to agree to have a lay off clause inserted into their contract at any time. Once the employee has agreed to this in writing then you can initiate the clause to place them on lay-off when the business requires.

For the purposes of achieving them to be designated as furlough, if as an employer you not able to pay 100% of salary and you do not have a lay off clause in the employees contracts, you will need to agree with every employee that they will consent to reduce their salary during the period of furlough only, by 20%.

In order to do this, you can ask the employee to sign a furlough agreement, for which a template can be found here.

You can also insert into this agreement an additional element asking the employee to also accept to having a lay off clause inserted into their contract, as well as being a furloughed worker. However, if you choose to do this it is important that you ensure the employee is given a full explanation of what you are asking them to sign.

Most employers can expect most employees to agree to this offer, as the practical choices otherwise would be:

- 1. Being made redundant and then having to sue the redundancy fund for a redundancy payment.
- 2. Getting laid off on no pay
- 3. Agreeing to accept 80% of pay as a furloughed worker

Retention scheme grant: eligibility and calculations

How do I designate employees to be furloughed?

The employee will need to designate employees to be furloughed by notifying the employees of this change.

The change in the status of their employment must be subject to existing employment law and dependant on the employment contract may be subject to negotiation.

How is the grant calculated?

The legislation refers to salary and not wage costs, and it is not clear at this time if the government will exclude people on wages, as the term salary appears to have been used as a general term rather than a literal term in the guidance.

The maximum grant will be calculated per employee and is the lower of:

- 80% of salary.
- £2,500 per month.

The notes published so far, use the phrase 'wage for all employment costs up to a cap of £2,500 per month'.

The employee's salary will be subject to tax and PAYE in the normal way, because all this is a funding arrangement for the government to fund or help fund 80% of salaries being paid. It is not a relief from PAYE regulations.

The illustration below has been published by the Chartered Accountants in England and Wales

Scenario 1

X Ltd employs Mr A at an annual salary of £24,000, so £2,000 per month. Mr A has opted out of auto enrolment. Each month, Mr A currently receives net pay of £1,665 which is after deducting PAYE of £191 and employees NIC of £144.

On this salary, the employer pays employers' NIC of £174. The available grant for the employer is the lower of:

- (a) 80% of (£2,000 + £174), and
- (b) £2,500

So, a grant of £1,739.

The cash required by X Ltd to furlough based on maintaining the existing salary is £435 per month.

If Mr A had not opted out of auto enrolment, X Ltd would also be making pension contributions on his behalf.

If so, the available grant is based on 80% of (gross salary + Employers' NIC + employers pension contributions paid), subject to the monthly cap of £2,500.

The Chancellor's statement referred to the payments being made only 'if their employer cannot afford to pay them'. Is this a means tested payment for employers?

At this point in time we do not have a confirmed answer for this question.

Do contractual benefits such as car allowance and private medical insurance continue during furlough leave?

At this point in time we do not have a confirmed answer for this question until we see the wording of the legislation to understand if these benefits will be included or not.

How is the 80% calculated for those with irregular earnings?

At this point in time we do not have a confirmed answer for this question, however we believe this will by calculating their weekly earnings averaged over a 12 weeks reference period, which from 1st April 2020 will increase by law to become a reference period of 52 weeks.

Do I have to top up the 80% grant to make up the employee's salary to 100%?

An employer will still be liable to pay 100% of salary where there is no lay off clause in their contracts of employment

Where there is no lay off clause the employer is liable to pay 100% of salary, which the government will contribute 80% towards, but the employer is still liable to pay the employee 100%.

In the event an employer is not able to pay the remaining 20% of salary to make the salary up to 100%, then it is advisable for the employer to consult with the employee to ask them to

agree to vary their terms and conditions of employment to insert a lay off clause into their contract.

Does the 80% of salary mean an employee might get paid less than the national minimum wage for those who are earning NMW or NLW?

No, as the scheme is about HMRC reimbursing employers.

The employer and the employee cannot agree to pay less than the NMW, and any such clause in the contract which permits this to happen is void. If the employee is asked to sign a piece of paper agreeing to the 80% which takes them below the NWM this agreement will be deemed void.

We do not know at this time if the employer who pays NMW will have to top up the government grant by 20% in order to make sure NMW is reached however we hope that the legislation will confirm this when it is released.

How does the employer receive this grant from HRMC for furloughed employees?

After designating who will become furloughed workers, the employer shall submit information to HMRC on the online portal about those employees who have been furloughed and their earnings.

This shall be done by the new HMRC portal which will be up and running by the end of April 2020.

When the new online HRMC portal is up and running, the grant money will be paid to the employer.

The employer will then pay the employee through their payroll, using their Real Time Information (RTI) system as normal and as required by the employment contract.

When will the HRMC Portal be up and running?

HMRC have said they have nothing in place to deal with this, so they are building a system from scratch.

The government and the Chancellor have anticipated the portal should be online by 1st April 2020, however at this time this is an estimation rather than a confirmed launch date.

What should I do about my employee's salary in between now and the HMRC portal being up and running?

As this will take time to build, businesses should look to the Coronavirus Business Interruption Loan Scheme to support cash flow in the meantime.

The narrative used in the information released so far says 'if your employer cannot cover staff costs due to COVID-19 they may be able to access support...'. This is a conditional phrase which may relate to existing funds available to the employer.

We do not yet know how these might be determined, nor whether there is a bar of some description.

If a business needs short term cash flow to pay wages until the scheme is up and running, employers should see if they are eligible for a coronavirus business interruption loan.

Does the employer have to pay 80% salary before the Government scheme for furlough leave takes effect?

There are three main options for employers at this time until the HMRC portal is in place:

Option 1: Pay the 80% salary and then reclaim it knowing that backdates to 1st March 2020 once the HMRC portal is up and running, which at this time we have been told will be 1st April 2020 but could be subject to change. Employers can borrow money to do this if they wish.

Option 2: Tell employees the furlough scheme is available and ask them to sign to say that they agree to have their salary payment of 80% deferred until the furlough scheme is actually paying and then as the employer you shall claim it all back and pay it to the employees.

Option 3: Say to the employees if they do not agree to this, you cannot continue with the cashflow and keep paying salary when the business has no income so if the employee does not agree to defer their salary you have no choice but to make them redundant.

The government COVID-19 employees guide mentions the scheme will cover "all employment costs" what does that mean?

The sentence "for all employment costs" appears in the employee's guidance but does not appear in the employer's guidance. At this present time, we do not have any further clarification from government as to what this sentence means, so we are pending the release of the legislation to answer this.

Will the employer be required to repay this money?

The scheme is a grant, not a loan, to the employer so the money will not have to be repaid.

What should I do if a worker or self-employed contractor tells me they believe they are an employee, and therefore should qualify for this retention scheme to be a furloughed employee?

At this time it is understood the approach the government may take on this matter is that the scheme shall only apply to those who were on the employers PAYE at the time of the relevant reference period, which based on the guidance from the Institute of Chartered Accountants in England and Wales, we believe this reference period will be late February 2020.

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In order to amend this, the employee and employer would have to be willing submit to HMRC that the worker or contractor has been misreported on the employers PAYE. Such an admission may result in HMRC pursuing both parties for arrears of tax which would be owed to HMRC in line with this amendment.

Furlough and ongoing employment

Will being on furlough leave affect an employee's continuous service?

The employees on furlough leave will remain employed while furloughed and their continuous service will be unaffected as there will have been no qualifying legal break in service for the purposes of the employment rights act 1996.

Does holiday accrual continue during furlough?

Yes holidays still accrue as normal when an employee is designated as being a furloughed employee.

If someone is on furlough leave and then gets coronavirus, do they get sick pay or furlough pay?

At this time unfortunately there is no clear guidance on the answer on this guestion.

Does the furlough scheme apply to short-time working or only those fully laid-off? So, if an employee is working 50% of their normal time can the employer apply for 80% of the short-time 50% of wages?

The scheme only applies to those employees who have been fully laid off. If an employee is furloughed, they cannot do any work at all of their employer.

If the employee was 40% of their time, then they cannot be designated as furloughed and their employer cannot recover any of their salary from HRMC.

Can an employer force an employee to take furlough leave?

An employer can only enforce an employee to take furlough leave if they have the contractual right to lay them off which by having a 'lay off' clause in the employees' contract of employment.

If a lay off clause does not exist in the contract, the employer has to get the employee consent in writing to be paid 80% of salary for that period of time, or, to be paid 80% of salary by way of a government grant agreeing that the employer will then top that up by 20% to ensure they still get 100% of salary.

How do you choose which employees to furlough?

There is no confirmed process for selecting employees for furlough, however, we would advise that employers use a similar system to that of when performing redundancy selection.

Such a system may potentially act as defence against any claims that employees who didn't wish to be furloughed where targeted.

How can an employer manage those employees who object to their colleagues getting 80% of pay on furlough leave when they still have to work?

At this point in time we do not have a confirmed answer for this question as it is going to be very difficult and each individual business will have to make choices therefore it would be a commercial decision for the business to respond to the objections of their employees and set out their rationale for what roles where chosen for furlough and why.

Can you take employees on and off furlough multiple times?

At this time unfortunately there is no clear guidance on the answer on this question.

Can you prioritise elderly and vulnerable employees when deciding who gets furloughed?

At this point in time we do not have a confirmed answer for this question.

However, there is scope for employees who are disabled to be prioritised under the reasonable adjustment regime.

Prioritising the elderly is direct discrimination on grounds of age for those under 70, however, if employers did so following government guidance such action would likely be deemed to be a proportionate means of achieving a legitimate aim.

Can an employer rotate employees on furlough to make it fair?

An employer may only need to furlough so many of their employees, for example they employ 5 employees and only need to furlough 3 of them.

The employer and employees may believe it would be an unfair practise to furlough 3 employees where the other 2 have to remain at work all of the time.

At this point in time we do not have a confirmed answer for this question. However, as the aim of the scheme is to keep employees at home and reduce the risk of the COVID-19 virus spreading it is highly probable that the government will not want employees to be rotated in that way.

However, at this time we have no definitive guidance from the government about whether this would be a permitted practise, or not.

Can an employee have two jobs and be furloughed from one but keep working for their other job?

If the employee had two jobs before the scheme came in on 1st March, for example two part time jobs, then it is possible for the employee to be furloughed from only one job and keep working their other job.

If however the employee is placed on furlough from their only job and then decides to get another job whilst on furlough this is likely to be detected by HMRC but only where the employee is paid through PAYE. Once detected by HMRC this will likely mean the employee and employer may be subject to investigation.

The chancellor has said there will be stringent measures in place to prevent fraud and HRMC will be able to go and look at arrangements after all this has calmed down to claw back any furlough payments made to employers where it thinks those payments shouldn't have been made.

However, at this time we have no definitive guidance from the government around what the penalties for abusing the scheme may be.

If an employee has multiple roles under different contracts of employment can they be furloughed from each of the roles?

At this time unfortunately there is no clear guidance on the answer on this question, it is all dependant on the exact wording from the legislation.

What if a furloughed employee takes a new job with their (now) spare time?

At this time however there is no clear guidance to get a definitive answer on this question, however we assume the legislation will prohibit this as it goes against the nature and intended purpose of the scheme.

The employer may be able to take action if the employee is in breach of any restriction in their contracts which prevents them taking up secondary employment.

Can an employer award a temporary 25% pay rise, so that 80% of the new salary matches the original salary?

The chancellor has said there will be stringent measures in place to prevent fraud and HRMC will be able to go and look at arrangements after all this has calmed down to claw back any furlough payments made to employers where it thinks those payments shouldn't have been made.

HRMC will know of any sudden hiring's and changes that will occur so it is unlikely to be possible for this to happen as HMRC will be made aware of this occurring.

Could an employer require their employees to take annual during furlough, so the government ends up paying 80% of holiday and the employee also uses it up?

Yes, this is permitted providing that the employer gives the necessary notice under regulation 14 of the working time regulations 1998 which is to give the employee twice as much notice as the employee is being asked to take as holiday.

For example, if you wish for the employee to take 1 week of their annual leave they require 2 weeks' notice.

Can employees on long-term sick announce they want to return to work, to take advantage of the furlough scheme?

It may perhaps be possible that an employer could refuse this request in the same way they can refuse if an employee tried to return to work from long term sick when their company sick pay runs out.

The employer can support their refusal by referring the employee to occupational health for a medical assessment which confirms they are not fit to return to work.

At this time however there is no clear guidance to get a definitive answer on this question,

Is it a breach of trust and confidence if the employer does not 'top up' the extra 20%?

No, providing the employee is being paid above NMW when they receive the 80% grant.

Can an employer continue with disciplinary or grievance proceedings when an employee is furloughed?

At this time however there is no clear guidance to get a definitive answer on this question, and it will depend on what the legislation says happens to the contract of employment.

If it says while furloughed you can't do anything associated with the contract of employment, then the answer is no the employer cannot continue these processes.

If however the legislation states matters associated with the contract such as disciplinaries can still continue, putting it on a similar footing to women on maternity leave, that is not a block to proceeding with disciplinary and grievance matters.

Can employees currently on maternity, paternity, shared parental leave etc. cut their absence short in order to be automatically be furloughed in order to increase their payments, funded by the Government?

Yes. The maternity and parental leave regulations 1999 reg. 11.1 says the employee has to give 8 weeks' notice to come back from maternity leave but the employee and employer can agree to give either a shorter notice period or no notice at all.

By analogy this would also mean those on other types of leave could also do the same.

Furlough Leave & Redundancy

Can a business still dismiss an employee on grounds of redundancy if furlough is available?

At this time unfortunately there is no clear guidance on the answer on this question.

If an organisation has already made redundancies prior to the Chancellor announcing this scheme, can those employees now be rehired as furlough employees?

It is not known at this time whether the government will permit employers to be able to rehire employees who have been made redundant so they can return to their employment to receive 80% furlough pay.

As the scheme may last for a maximum 3 months, can the employer give notice under a redundancy process during this period so that the Government in effect contributes under the Coronavirus Job Retention Scheme to the cost of the notice period?

At this point in time we do not have a confirmed answer for this question. We believe it could be permitted, but we do need to see the confirmed wording of the legislation to be certain.

What would be the approach to make an employee on furlough leave redundant? When should consultation start?

Redundancy consultation should start for any employee as soon as practicable possible which is as soon as the business contemplating the need for dismissal by way of redundancy.

If someone is an employee rep in a redundancy consultation process, does this count as work?

At this point in time we do not have a confirmed answer for this question. We believe it could be permitted, and the employee would need to be brought off furlough first, however we do need to see the confirmed wording of the legislation to be certain on the answer to this question.

Can an employee who is on Statutory Sick Pay be furloughed?

Employees on sick leave or self-isolating should get Statutory Sick Pay but can be furloughed after this.

Are employees who are Shielding for 12 weeks entitled to be furlough?

Employees who are shielding for 12 weeks in line with public health guidance can be placed on furlough leave.

Can my employee still perform volunteer work or mandatory training if they are furloughed?

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 NLW/NMW for the time spent training, even if this is more than the 80% of their wage that will be subsidised.

Are we able to conduct redundancy consultations via telephone?

Yes, where people have been sent home their redundancy consultation meeting invite letters can be sent to them by email or recorded postal delivery, and the consultation meetings can take place over online platforms like zoom or skype.

Do we have to uphold the right to collective consultation for redundancies with over 20 employees?

If the redundancy pool is over 20 employees to be made redundant within a 90-day period, there is a requirement under the Trade Union and Labour Reform Act 1992, section 188, to undertake collective consultation for a period of 30 days, r 45 days if there are over 100 employees in the pool.

However, given the unprecedented and highly unusual circumstances many businesses are in right now because of COVID-19, it is considered to be likely that the current climate may qualify under the category of 'special circumstances' for the purposes of the Trade Union and Labour Relations (Consolidation) Act 1992, section 1887, only in cases where it can be proven that it is not reasonably practicable for you to consult with all employees collectively over a 30 day or 45 day period at this time.

Employers do need to show that they have taken all reasonably practicable steps to ensure compliance with the requirement to consult collectively, and show with tangible evidence that in such special circumstances the employer did everything which was reasonable practical in the current circumstances. At all times being mindful that redundancy for whatever reason or cause must still be a fair, genuine and meaningful process.

The employer shall still be reasonably required to appoint employee representatives as part of the process, and to consult with the employee representatives for a shorter a period which is reasonably practical. Even where people have been sent home, such consultations can take place over technology platforms like zoom or skype or even over the telephone. The special circumstances defence does not excuse the employer from having to elect employee representatives where there are 20 or more employees in the selection pool.

In the case of Clarks of Hove v Bakers Union (1978) the court of appeal said "a sudden disaster which makes it necessary to close a business is capable of being a special circumstance" therefore there has to be something out of the ordinary for special circumstances to exist according to the court of appeal in this case.

Therefore, in order to avoid collective consultation for 30 or 45 days, it is not enough for the employer to show there are circumstances that mean consultation is not reasonably practical, the circumstances must be deemed to be special circumstances.

Do employees still have the right to be accompanied to redundancy consultation meetings?

The employees still have the right to be accompanied to their individual consultations by either a TU rep or a colleague, and that right must be stated within their redundancy consultation invitation letters.

Emergency Volunteering Leave

The coronavirus act 2020, schedule 7, relates to emergency volunteering leave.

What is emergency volunteering leave?

It allows workers, not employees, to take unpaid leave to volunteer to help organisations specified regulations due to come but it is basically going to be NHS and social care organisations.

Clause 1(2)(a) of the act states to be able to claim emergency volunteering leave, the employee has to give three working days' notice in writing to the employer in the form of an emergency volunteering certificate.

The notice required to be given is working days, not calendar days.

What is an emergency volunteering certificate?

Clause 1(3) of section 7 of the coronavirus act 2020, states that the emergency volunteering certificate is issued by the appropriate authority.

The appropriate authority is defined as being

- the Department of Health
- the NHS

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- a county, district or London borough council
- or an equivalent for those in Wales, Scotland and Northern Ireland.

Who is entitled to take emergency volunteer leave?

All workers are entitled to take emergency volunteer leave.

All workers does include Uber drivers except in

- (a) small employers with fewer than 10 employees.
- (b) civil servants who are not entitled to take this leave.

If you work for a small employer, you cannot get emergency volunteering leave.

Civil servants such as people who were working in the legislature, and police officers also cannot perform emergency volunteering leave.

How long can emergency volunteering leave last?

The emergency volunteering leave period has to be for

- two weeks: or
- three weeks; or
- four weeks
 - o AND
- it has to begin and end in the same volunteering period.

The 'volunteering period' is defined in clause 2(1)(a), as being a period or block of 16 weeks. A worker can only take one block of volunteering leave, which means one block of either two, three, or four weeks, off in any back to back 16-week period.

This does means in theory that a worker could have eight consecutive weeks for emergency volunteering by stacking them back to back at the end and at the beginning of two consecutive 16-week volunteering periods.

For example, the worker takes 4 consecutive weeks volunteering leaving one 16-week period of 1st April to 22nd July. The worker can then start a new 4-week consecutive block on 23rd July, as they are then in to a fresh new 16-week period.

Do employees on emergency volunteering leave get pay and pension etc?

Clause 5 of schedule 7 '(5) application of terms and conditions of employment' states as follows:

- 5(1) employees get the benefit of alternative conditions.
- 5(2) terms and conditions,
- includes matters connected with the employment,
- but 5(2) (b) does not include terms and conditions about remuneration.

So, this means when a worker is on emergency volunteering leave, they do not get the benefit of remuneration as it is unpaid leave.

Remuneration in 5(3) shall be defined as being either wages or salary, and is exactly the same phrase that has been used for women on maternity leave in regulation 9, of the Maternity and Parental Leave etc. Regulations 1999.

So, assuming the phrase is interpreted the same way, when someone is on volunteering leave, they are still entitled to their other contractual employment benefits such as accrual of annual leave, permanent health insurance, a company car etc.

The legislation is not clear around the entitlement to bonuses. The case of Lewin v Denda dealt with this question for women on maternity leave, and this case says that women do get pro-rata bonuses if they're away when a bonus is paid however that is done so under European Union law, because women on maternity leave have rights under EU law.

People working on emergency volunteer leave in the UK are not covered by that additional level of EU law and as such we cannot draw an analogy with women on maternity leave for whether they get pro-rata bonuses.

Clause 7 of the act also says that someone on volunteering leave will continue to get their normal pension rights.

What protection do they get?

What protection against detriment and dismissal do employees taking emergency volunteer leave get?

Part 3 of schedule 6 inserts new sections into the Employment Rights Act and the effect of that is to make it unlawful to subject a worker to a detriment for exercising their right to emergency volunteering leave.

It also makes it clear in part 3 that it is automatically unfair to dismiss someone because they take, or propose to take, emergency volunteering leave.

There is no qualifying period of employment and the compensatory award is uncapped.

So, in summary, an employer cannot dismiss someone because they've taken, or have proposed to take, emergency volunteering leave.

If they do dismiss someone for this reason, it is automatic unfair, and the employee does not need two years' continuity of service to qualify.

Coronavirus FAQs and Data Protection

The Information Commissioner's Office (ICO) recognises the unprecedented challenges that everyone is facing during the Coronavirus (COVID-19) pandemic, especially with organisations needing to share information quickly or adapting the way they work.

The ICO have prepared some answers to the questions some common queries in relation to data protection during this time.

During the pandemic, we are worried that our data protection practices might not meet our usual standard or our response to information rights requests will be longer. Will the ICO take regulatory action against us?

No. The ICO understand that resources, whether they are finances or people, might be diverted away from usual compliance or information governance work. The ICO will not penalise organisations that they know need to prioritise other areas or adapt their usual approach during this extraordinary period.

The ICO cannot extend statutory timescales, but the ICO will tell people through the ICO's own communications channels that they may experience understandable delays when making information rights requests during the pandemic.

As a healthcare organisation, can we contact individuals in relation to COVID-19 without having prior consent?

Data protection and electronic communication laws do not stop Government, the NHS or any other health professionals from sending public health messages to people, either by phone, text or email as these messages are not direct marketing. Nor does it stop you using the latest technology to facilitate safe and speedy consultations and diagnoses.

Public bodies may require additional collection and sharing of personal data to protect against serious threats to public health.

More of our staff will be homeworking during the pandemic. What kind of security measures should my organisation have in place for homeworking during this period?

Data protection is not a barrier to increased and different types of homeworking. During the pandemic, staff may work from home more frequently than usual and they can use their own device or communications equipment.

Data protection law does not prevent that, but you will need to consider the same kinds of security measures for homeworking that you would use in normal circumstances.

Can I tell my staff that a colleague may have potentially contracted COVID-19?

Yes. You should keep staff informed about cases in your organisation. Remember, you probably do not need to name individuals and you should not provide more information than necessary. You have an obligation to ensure the health and safety of your employees, as well as a duty of care. Data protection does not prevent you doing this.

Can I collect health data in relation to COVID-19 about employees or from visitors to my organisation? What about health information ahead of a conference, or an event?

You have an obligation to protect your employees' health, but that does not necessarily mean you need to gather lots of information about them. It is reasonable to ask people to tell you if they have visited a particular country or are experiencing COVID-19 symptoms.

You could ask visitors to consider government advice before they decide to come. Further, you could advise staff to call 111 if they are experiencing symptoms or have visited particular countries. This approach should help you to minimise the information you need to collect.

If that is not enough and you still need to collect specific health data, do not collect more than you need and ensure that any information collected is treated with the appropriate safeguards.

Can I share employees' health information to authorities for public health purposes?

Yes. It is unlikely your organisation will have to share information with authorities about specific individuals, but if it is necessary then data protection law will not stop you from doing so.

More information from the ICO is available HERE.

Reducing the Financial Risks of Disruption from Coronavirus

The Chancellor has set out a package of temporary, timely and targeted measures to support public services, people and businesses through this period of disruption caused by COVID-19.

This includes a package of measures to support businesses including:

- a Coronavirus Job Retention Scheme
- deferring VAT and Income Tax payments
- a Statutory Sick Pay relief package for SMEs
- a 12-month business rates holiday for all retail, hospitality, leisure and nursery businesses in England
- small business grant funding of £10,000 for all business in receipt of small business rate relief or rural rate relief
- grant funding of £25,000 for retail, hospitality and leisure businesses with property with a rateable value between £15,000 and £51,000
- the Coronavirus Business Interruption Loan Scheme offering loans of up to £5 million for SMEs through the British Business Bank
- a new lending facility from the Bank of England to help support liquidity among larger firms, helping them bridge coronavirus disruption to their cash flows through loans
- the HMRC Time To Pay Scheme

More information can be found on the Government websites:

- Support for businesses through the Coronavirus Job Retention Scheme
- Support for businesses through deferring VAT and Income Tax payments
- Support for businesses who are paying sick pay to employees
- Support for retail, hospitality and leisure businesses that pay business rates
- Support for nursery businesses that pay business rates
- Support for businesses that pay little or no business rates
- Support for businesses through the Coronavirus Business Interruption Loan Scheme
- Support for larger firms through the COVID-19 Corporate Financing Facility
- Support for businesses paying tax: Time to Pay service
- Support for the self-employed or member of a partnership
- Insurance

Updated: 31/03/2020

The Treasury Committee has issued a call for evidence on the Government's coronavirus financial package. The Committee is seeking a range of views from stakeholders on whether the Government's response to the coronavirus is sufficient, and to suggest areas where more support is needed.

Government Guidance on Key Workers and Vulnerable Children in Education During Coronavirus

The Government has set out that it is important to underline that schools, colleges and other educational establishments remain safe places for children. The fewer children making the journey to school, and the fewer children in educational settings, the lower the risk that the virus can spread and infect vulnerable individuals in wider society.

Schools are therefore being asked to continue to provide care for a limited number of children who are vulnerable and children whose parents are critical to the COVID-19 response and cannot be safely cared for at home. Vulnerable children include children who are supported by social care, those with safeguarding and welfare needs, including child in need plans, on child protection plans, 'looked after' children, young carers, disabled children and those with Education, Health and Care (EHC) plans.

Parents whose work is critical to the COVID-19 response include those who work in health and social care and in other key sectors outlined below. Many parents working in these sectors may be able to ensure their child is kept at home. And every child who can be safely cared for at home should be.

Please, therefore, follow these key principles:

- If it is at all possible for children to be at home, then they should be.
- If a child needs specialist support, is vulnerable or has a parent who is a critical worker, then educational provision will be available for them.
- Parents should not rely for childcare upon those who are advised to be in the stringent social distancing category such as grandparents, friends, or family members with underlying conditions.
- Parents should also do everything they can to ensure children are not mixing socially in a way which can continue to spread the virus. They should observe the same social distancing principles as adults.
- Residential special schools, boarding schools and special settings continue to care for children wherever possible.

If your work is critical to the COVID-19 response, or you work in one of the critical sectors listed below, and you cannot keep your child safe at home then your children will be prioritised for education provision:

Health and social care

This includes but is not limited to:

- doctors
- nurses
- midwives
- paramedics
- social workers

- care workers
- other front-line health and social care staff including:
- volunteers
- the support and specialist staff required to maintain the UK's health and social care sector; and
- those working as part of the health and social care supply chain, including producers and distributors of medicines and medical and personal protective equipment.

Education and childcare This includes nursery and teaching staff, social workers and those specialist education professionals who must remain active during the COVID-19 response to deliver this approach.

Key public services This includes those essential to the running of the justice system, religious staff, charities and workers delivering key front-line services, those responsible for the management of the deceased, and journalists and broadcasters who are providing public service broadcasting.

Local and national government This only includes those administrative occupations essential to the effective delivery of the COVID-19 response or delivering essential public services such as the payment of benefits, including in government agencies and arm's length bodies.

Food and other necessary goods This includes those involved in food production, processing, distribution, sale and delivery as well as those essential to the provision of other key goods, such as hygienic and veterinary medicines.

Public safety and national security

This includes:

- Police and support staff
- Ministry of Defence civilians
- contractor and armed forces personnel who are critical to the delivery of key defence and national security outputs and essential to the response to the COVID-19 pandemic
- fire and rescue service employees including support staff
- National Crime Agency staff
- those maintaining border security
- prison and probation staff
- other national security roles, including those overseas

Transport

This includes those who will keep the air, water, road and rail passenger and freight transport modes operating during the COVID-19 response, including those working on transport systems through which supply chains pass.

Utilities, communication and financial services

This includes staff needed for:

- essential financial services provision including but not limited to workers in banks, building societies and financial market infrastructure
- the oil, gas, electricity and water sectors, including sewerage
- information technology and data infrastructure sector
- primary industry supplies to continue during the COVID-19 response, as well as key staff
- the civil sector
- nuclear sector
- chemicals sector
- telecommunications including but not limited to network operations, field engineering, call centre staff, IT and data infrastructure, 999 and 111 critical services
- postal services and delivery
- payments providers
- waste disposal sectors

The Government has asked, if workers think they fall within the critical categories above they should confirm with their employer that, based on their business continuity arrangements, their specific role is necessary for the continuation of this essential public service.

If the school that your child or children attend is closed then you are asked to contact your local authority, who will seek to redirect you to a local school in your area that your child, or children, can attend.

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Updated: 31/03/2020