

Adviser Network Meeting

Coronavirus Update and Employment Rights

02.04.2020

This morning's topics...

- Self Employed Support Scheme;
- Holiday Entitlement; and
- Common problem trends.



SELF EMPLOYED SUPPORT SCHEME



Self Employed Scheme



Who is eligible?

- Trading profits up to £50K – if earn more won't qualify
- More than half your income must be from self-employment i.e. can't be a side job
- Only for those who have submitted a tax return for 2019



Who is eligible?

- must be still trading when applying, or would be except for COVID-19
- intend to continue to trade in the tax year 2020-21
- have lost trading/partnership trading profits due to COVID-19



How?

- Contacted directly by HMRC
- Paid direct after fill in online form



Tax Relief

- VAT deferral
- Income Tax deferral



HOLIDAY ENTITLEMENT



Amendment to WTR

- Currently only applies in GB
- Employees can carry over **four weeks** holiday over a **two year period**
 - if it is not reasonably practicable to take it due to disruption caused by coronavirus.



Holiday Entitlement during Furlough Leave

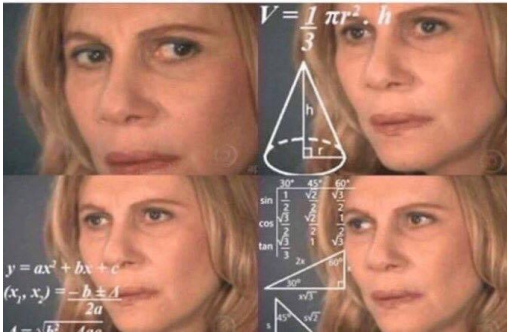
- Government guidance silent
- Shouldn't claim two different types of benefit at the same time
- Seems can take holiday leave while on furlough leave



Calculation?

- 'normal remuneration'
- 12 week reference period (in NI)
- Different types of leave





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COMMON PROBLEMS

I need financial support between now and when I receive my first payment under the self employed support scheme.

What other support is available?

Can my employer cancel my annual leave?

I am the owner of a small business and receive income from a small salary and dividends - what should I do?

I don't want to agree to furlough leave, what are my options?



Can I avail of furlough leave if my workplace is still open?



If an employee's partner is a key worker, is he entitled to full pay whilst at home with their children?



I was due to start a new job on 24 March, can I be placed on furlough leave or can my previous employer place me on furlough leave?



CASE STUDY



Further Support

- <https://www.lawcentreni.org/coronavirus-covid-19-update>
- [acas.org.uk/coronavirus](https://www.acas.org.uk/coronavirus)
- www.gov.uk/coronavirus
- **NHS 111 online**





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