

## Coronavirus and SSP in Superpay

The government has announced various changes to SSP relating to Coronavirus, extending SSP to the first sick day and introducing SSP recovery for employers. We have not yet updated Superpay because we are waiting for both technical details of the changes and the legislation amendments to support them.

### SSP reclaim

We have been told that SSP recovery may take a few months for HMRC to finalise and it is not yet clear how it will be implemented. The current RTI specifications do not support any form of SSP reclaim so it is not possible to reclaim it through Superpay at this point. If it is ultimately implemented through RTI then Superpay will be updated.

### No waiting days

The government announcements and the gov.uk guidance state that SSP should be paid immediately with no waiting days in Coronavirus cases. However, there are no details or legislation to accompany the announcements. We do not currently know what the first date of sickness has to be to qualify for no waiting days.

We will update Superpay to handle this change but again, we are waiting for the changes to be formalised so that we know our changes are entirely correct.

### What should you do

Enter the days of sickness as you would normally do on the employee's SSP diary. Superpay will pay all but 'waiting days'.

If you wish to pay SSP from day one our current advice is to pay the additional amount as a separate pay item on the payslip. We recommend you use a new payslip heading specifically for this so that you can report on this later when the reclaim is available. The calculation is relatively straightforward – work out the daily rate based on the number of days worked and pay three times that amount to the employee as a gross pay item. The daily rates are available from HMRC:

<https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2019-to-2020>

<https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2020-to-2021>

These payments may need adjustments down the line when the reclaim system is put in but we do not anticipate having to re-run any affected payrolls.

Do not adjust the SSP period by adding three extra days at the start. This has a number of other consequences that may not be obvious, such as changing the average pay calculation and potentially affecting future SSP claims due to the 28 week limit and linked PIW's. Enter the sick days as they should be and use the pay item method above to pay the extra three days.

We will update you when we have received more information from HMRC about these changes. If you have any questions about processing SSP at the moment please call us on 0161 832 4761 or email us at [support@superpay.co.uk](mailto:support@superpay.co.uk) for assistance.