

## Specific Coronavirus support

	Employees	Employers	Sole Traders	Businesses
Wages	Job retention scheme - Up to 80% to be funded by the government for those that are 'laid off'.	Job retention scheme - Up to 80% to be funded by the government for those that are 'laid off'	Not Eligible	Job retention scheme - Up to 80% to be funded by the government for those that are 'laid off'
Sick Pay	Paid from Day one at a rate of £94.25 per week. Online isolation notes now available from NHS Website	For businesses with fewer than 250 employees, the cost of providing 14 days of Statutory Sick Pay per employee will be refunded by the government in full.	Not Eligible	For businesses with fewer than 250 employees, the cost of providing 14 days of Statutory Sick Pay per employee will be refunded by the government in full.
Business Rates			Business rates holiday for 12 months for those in the retail, hospitality & leisure sectors.	Business rates holiday for 12 months for those in the retail, hospitality & leisure sectors.
Grants			£10,000 grant for ALL small businesses whose business property currently qualifies for small business rate relief or rural rate relief	£10,000 grant for ALL small businesses whose business property currently qualifies for small business rate relief or rural rate relief
			£25,000 for businesses in the hospitality, leisure and retail sector whose rateable value is between £15,001 - £51,000.	£25,000 for businesses in the hospitality, leisure and retail sector whose rateable value is between £15,001 - £51,000.
Loans			Business Interruption loans available from 23 <sup>rd</sup> March for up to £5m and interest free for the first 12 months.	Business Interruption loans available from 23 <sup>rd</sup> March for up to £5m and interest free for the first 12 months
HMRC		VAT payments deferred until June 2020. Dedicated helpline to organise 'time to pay' arrangements for other HMRC liabilities 0800 0159 559	VAT payments deferred until June 2020. Self-assessment payments on account due in July 2020 have been delayed until January 2021 Dedicated helpline to organise 'time to pay' arrangements for other HMRC liabilities 0800 0159 559	VAT payments deferred until June 2020. Dedicated helpline to organise 'time to pay' arrangements for other HMRC liabilities 0800 0159 559
Benefits	Universal credit allowances to help with loss of earnings. Amounts in line with sick pay.		Universal credit allowances to help with loss of earnings. Amounts in line with sick pay.	

Please note this information is as per government publications as of 22<sup>nd</sup> March 2020 and will change as further updates are announced.

## WHYFIELD