

CORONAVIRUS

Leave and Pay

Circumstance	Period Required	Type of Leave	Payment Arrangement
Employees working at their normal place of work (whilst exercising social distancing)		N/A	Normal pay
Employees who are able to work from home and have been authorised to do so		N/A	Normal pay provided they are working usual hours
Employees who have been asked to go on furlough leave and have agreed	Minimum of three weeks, potentially ending 31/05/2020	Furlough leave	These Employees will be furloughed and will receive 80% of their normal pay – see government guidance for the calculation of pay https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme
Employees from vulnerable groups who have been informed by the NHS that they must “shield” themselves, and who are able to work from home and have been authorised to do so	Up to 12 weeks	N/A	Normal pay provided they are working usual hours
Employees from vulnerable groups who are not working from home and have been informed by the NHS that they must “shield” themselves and who are not able to work from home	Up to 12 weeks	Authorised leave	Unpaid. They are not eligible for SSP unless they become ill However, these employees may be furloughed

Circumstance	Period Required	Type of Leave	Payment Arrangement
Employees who are required to self isolate for a period of seven days because they are displaying symptoms of COVID-19	Seven days	Self-isolation sick leave	SSP from first day of absence for seven days or longer if they are ill and unable to work These employees may not be furloughed during the period of self-isolation sick leave
Employees who are required to self isolate for a period of 14 days because they live with someone who is displaying symptoms of COVID-19	14 days	Self-isolation sick leave	SSP from first day of absence for 14 days These employees may not be furloughed during the period of self-isolation sick leave
Employees who need time off work to help someone who depends on them (a “ dependant ”) in an unexpected event or emergency.	Reasonable period of time – to be judged depending on the individual circumstances	Dependency leave	Unpaid However, these employees may be furloughed
Employees on maternity, paternity, adoption or shared parental leave	Varies	Maternity, paternity, adoption or shared parental leave	Statutory payments payable as usual. These cannot be claimed through the furlough scheme If the company pays enhanced earnings related pay, this can be claimed through the furlough scheme

Disclaimer

This document has been developed by Irwin Mitchell LLP. It has been prepared on the basis of what is required by law on 3 April 2020, what is good practice and our understanding of issues common to employers. It may not be suitable for your circumstances and may not reflect new advice provided by the government or NHS after 3 April 2020. It should not be considered a substitute for the advice of a lawyer. You agree you use this document at your own risk in these respects.

Review date: 3 April 2020

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