



Support for the self-employed announced by government

On Thursday 26th March the government launched the Self-employment Income Support Scheme.

This scheme allows claimants to claim a taxable grant worth 80% of their trading profits up to a maximum of £2,500 per month for the next 3 months.

Any self-employed individual or member of a partnership can apply for this scheme, providing they have submitted their Income Tax Self-Assessment tax return for the tax year 2018-2019, have traded in the tax year 2019-2020 are currently trading (or would be except for COVID-19) and intend to continue trading in the tax year 2020-2021.

Anyone applying for this scheme must have profits of less than £50,000. Self-employed people with profits of more than £50,000 will not benefit from this scheme but are entitled to pursue other schemes listed below.

HMRC will contact anyone eligible for this scheme as soon as it is available, and the grant will be paid in one instalment at the beginning of June 2020.

More details available from the government website: <https://www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme>

National Insurance and Pension contributions for furloughed staff

Earlier this week the government made an announcement concerning National Insurance and Pension contributions for employees who have been furloughed.

In a statement the government have advised all employers remain liable for associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on behalf of their furloughed employees.

Employers can claim a grant from HMRC to cover wages for a furloughed employee, equal to the lower of 80% of an employee's regular salary or £2,500 per month, plus the associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on paying those wages.

Employers can choose to provide top-up salary in addition to the grant. Employer National Insurance Contributions and automatic enrolment contribution on any additional top-up salary will not be funded through this scheme. Nor will any voluntary automatic enrolment contributions above the minimum mandatory employer contribution of 3% of income above the lower limit of qualifying earnings (which is £512 per month until 5th April and will be £520 per month from 6th April 2020 onwards).

Therefore, as well as being able to claim back the employer National Insurance contribution, employers who have furloughed employees will be able to claim back the minimum employer



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pension contribution. The minimum amounts are equal to 3% of qualifying earnings which means 3% of earnings paid between £512 and £4,167 per month.

Full details of the arrangement can be viewed on the Governments dedicated webpage:

<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

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