

Employment Law Timetable

1st April 2020

Legal Round up - Coronavirus

13 March 2020

Statutory Sick Pay (General) (Coronavirus Amendment) Regulations 2020

The regulations amend the Statutory Sick Pay (General) Regulations 1982 so that individuals who are unable to work because they are isolating to prevent infection or contamination with coronavirus will be able to receive SSP, if they are eligible.

25 March 2020

Coronavirus Act 2020

The Coronavirus Act 2020 came into force on 25 March, of relevance to HR/employment law it:

- Creates a new type of statutory leave – Emergency Volunteer Leave
- Permits the Secretary of State to make regulations disallowing the waiting periods for SSP. The regulations haven't been made yet because the Act has only just come into force, but the waiting days will be disapplied for absences relating to coronavirus and we expect this to be backdated
- Permits the Commissioners for Her Majesty's Revenue and Customs to make provision for the Government or HMRC paying SSP for up to 14 days. According to the government site employers with fewer than 250 employees will be able to reclaim SSP for employees unable to work because of coronavirus. This refund will be for up to 2 weeks per employee. The government states that it will work with employers over the coming months to set up a repayment mechanism. For more information on support for business to pay SSP refer to the government site <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses>

27 March 2020

The Working Time (Coronavirus)(Amendment) Regulations 2020

Employees who have been unable to take their holidays due to coronavirus will be able to carry up to 4 weeks of unused leave into the next 2 leave years.

28 March 2020

The Statutory Sick Pay (Coronavirus) (Suspension of Waiting Days and General Amendment) Regulations 2020

The regulations remove the need for employees to serve three waiting days before they become eligible for SSP where the reason for their absence is due to coronavirus or self-isolation, meaning SSP will be payable from day 1. As expected, the regulations have been backdated to periods of incapacity which started on or after 13 March 2020.

Legal Round up - Other

1 April 2020

National Minimum Wage increases

The National minimum wage will increase for the following age brackets as follows:

25+ = £8.21 to £8.72p/h
21 – 24 = £7.70 to £8.20p/h
18 – 20 = £6.15 to £6.45 p/h
Under 18 = £4.35 to £4.55p/h
Apprentice rates = £3.90 to £4.15

5 April 2020

Increase to statutory maternity pay, paternity pay, adoption pay and shared parental pay increasing from £146.68 to £151.20.

6 April 2020

Increase to statutory sick pay (SSP) rate increasing from £94.25 to £95.85.

Parental Bereavement rights

The [Parental Bereavement Act 2018](#) provides for two weeks leave and statutory pay in the event a parent loses a child under the age of 18 or has a still birth from the 24th week of pregnancy. The entitlement to pay is conditional upon 26 weeks' continuous service and for employees with under 26 weeks' service, they will be entitled to unpaid leave only.

Changes to tax treatment of termination payments above £30,000

Employers will be liable to pay Class 1A national insurance contributions on termination payments above £30,000 that are subject to income tax by the employee. The new measure will be introduced in the National Insurance Contribution Bill.

Intermediaries legislation (IR35) extended to the private sector

IR35 is tax legislation that is designed to combat tax avoidance by workers supplying their services to clients via an intermediary, such as a limited company, but who would be an employee if the intermediary was not used. Such workers are called 'disguised employees' by the HMRC. The IR35 will extend to the private sector in 2020.

The Good Work Plan

The below changes come under the 'Good Work Plan' which is the Government's response to the [Taylor Review of Modern Working Practices](#) and outlines the Government's commitment to bringing UK employment law in line with modern working.

Extension to a written statement of particulars to all workers

The draft [Employment Rights \(Miscellaneous Amendments\) Regulations 2019](#) extend the right to a written statement of employment particulars to all workers (including employees).

The [Employment Rights \(Employment Particulars and Paid Annual Leave\) \(Amendment\) Regulations 2018 \(SI 2018/1378\)](#) provide that access to a written statement will be a day one right for all workers (including employees). Employers will also have to provide additional information as mandatory content for a written statement.

Amendments to mandatory information required within a statement of main terms and conditions comes into force

From 6 April 2020, the [Employment Rights \(Employment Particulars and Paid Annual Leave\) \(Amendment\) Regulations 2018](#) extends the mandatory information which has to be included within the statement. From this date, additional information will have to be included on the below:

- the terms and conditions relating to work will extend to cover terms relating to normal hours of work, days of the week the worker will be required to work and whether these days/hours may vary
- terms relating to other forms of paid leave such as family-friendly leave
- details of other employee benefits, not just those relating to pay, such as benefits in kind or financial benefits
- terms relating to probationary periods including those in relation to length and conditions
- details of training provision and requirements.

These changes will only apply to statements provided where employment begins on or after 6 April 2020.

New law requiring employment businesses to provide all agency workers with a Key Information Document takes effect

As announced within the government's 'Good Work Plan', employment businesses will be legally required to provide all agency workers with a Key Facts Page from 6 April 2020. The Key Facts Page will have to set out required details including:

- the type of contract they are employed under

- the expected minimum rate of pay and how they will be paid
- whether deductions of fees will be taken where they are paid through an intermediary and
- an estimate, or example, setting out their take-home pay.

Increase in holiday pay reference period

The [Employment Rights \(Employment Particulars and Paid Annual Leave\) \(Amendment\) Regulations 2018 \(SI 2018/1378\)](#) increase the reference period used for determining a week's pay when calculating holiday pay for workers with irregular hours, from 12 weeks to 52 weeks. The Government's Good Work plan states that the changes will allow greater flexibility for workers in choosing when to take holiday, particularly for those in seasonal or atypical roles that limit some workers from benefiting from their full holiday pay entitlement.

Abolition of the Swedish derogation

The draft [Agency Workers \(Amendment\) Regulations 2019](#) abolish the Swedish derogation, which gives employers the ability to pay agency workers less than their own workers in certain circumstances. Under the derogation, agency workers can exchange their right to be paid the same as directly recruited employees for a contract guaranteeing pay between assignments. From 6 April 2020, the opt-out provisions of these contracts will be removed and employment businesses will have to notify their agency workers of this change by providing them with a written statement by 30 April 2020.

Reduction in threshold for a request to set up information and consultation arrangements

The draft [Employment Rights \(Miscellaneous Amendments\) Regulations 2019](#) changes the threshold required in order for there to be a valid request to set up consultation arrangements under the Information and Consultation of Employees Regulations 2004. The threshold is reduced from 10% of employees to 2% of employees. The requirement for there to be a minimum of 15 employee remains in place.