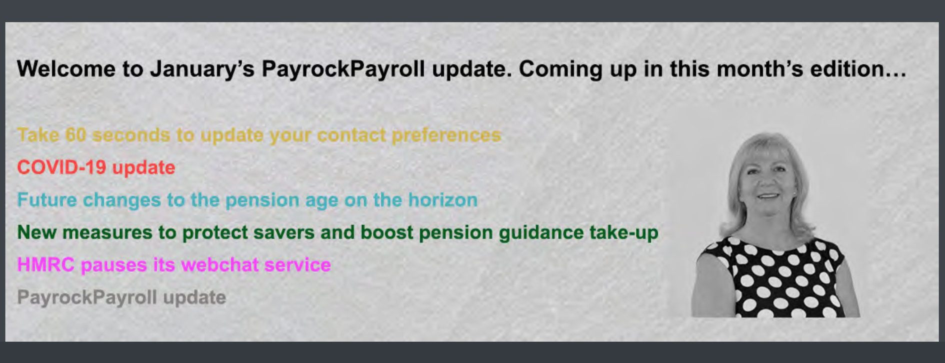

Welcome to the first PayrockPayroll newsletter of 2022. I hope that you all had a restful and relaxing break and that Omicron didn't affect your plans too much. It seems that the start of the new year brings with it the prospect that life may soon return to something resembling normality following the Prime Minister's announcement yesterday that we are returning to "Plan A", let's hope it's now here to stay.

Take 60 seconds to update your contact preferences

To make sure that you only receive the communications from us that you want to receive, please can you take 60 seconds to update your preferences using the button below

Update Now

COVID-19 update

Temporary changes to the SSP self-certification rules
On 17 December the government announced a temporary change to the length of time an employee can self-certify for SSP, which took immediate effect.
In order to free up GPs' time during the intensive vaccination booster campaign, from 17 December until 26 January employees can self-certify sickness absence for up to 28 days. This includes workers whose spell of incapacity for work commenced before 17 December.
In practice, this means if an employee goes off sick on or after 10 December 2021, up to and including 26 January 2022, you cannot ask them for proof of sickness until they have been off for 28 days or more.
You can find more information on GOV.UK

Reclaiming SSP for COVID related absences
In 2020 the SSP rebate scheme was introduced which enabled small and medium employers, those with fewer than 250 employees, to reclaim up to 2 weeks' SSP for COVID related absences. As the UK appeared to be over the worst of the pandemic, the SSP rebate scheme ended on 30 September 2021. However, with the emergence of the Omicron variant, the scheme has recommenced for absences starting on or after 21 December 2021.
Employers can reclaim up to 2 weeks' SSP if an employee is off work for a COVID related absence, regardless of whether they had claimed for that employee under the previous SSP rebate scheme.
Employers are only able to reclaim SSP for COVID related absences, the original rules apply if an employee is absent for any other reason.
Employers are able to make more than one claim per employee, but they cannot claim for more than two weeks in total. The maximum number of employees they can claim for is the number they had across their PAYE schemes on 30 November 2021. If the period of absence started before 21 December 2021, employers will need to use 21 December 2021 as the start date.
This is considered to be state aid, so it is important that employers keep records for three years.
You can find more information on GOV.UK

Future changes to the pension age on the horizon

There are two changes on the horizon, one which we have a degree of certainty about and one for which we will just have to wait and see.

Increase to the normal minimum pension age
The normal minimum pension age (NMPA) is the earliest age from which an individual can draw their workplace or personal pension, other than on ill-health grounds or where they have a 'protected pension age.' It is separate from the State Pension age, which is the earliest age an individual can draw their State Pension.
The NMPA is currently set at age 55, however if the Finance Bill, which is working its way through Parliament, receives Royal Assent, the NMPA will increase from 55 to 57 from April 2028. Members of the firefighters, police and armed forces public service schemes will be exempt from this increase.

State Pension age review
The State Pension age is due to increase to 67 between 2026 and 2028, with a further planned pension age increase to 68 years scheduled to take place between 2044 and 2046. However, a government review, currently underway, is expected to recommend changes to these dates.
The Pensions Act 2014 requires the government to review the State Pension age every six years, the most recent review launched in December 2021 and must publish results by May 2023. This latest review has been asked to consider whether the increase to age 68 should be brought forward to 2037-39 and will:

- Examine the implications of the latest life expectancy data
- Provide a balanced assessment of the costs of an ageing population and future State Pension expenditure
- Consider labour market changes and people's ability and opportunities to work over State Pension age
- Develop options for setting the legislative timetable for State Pension age that are transparent and fair

There is speculation that, given the huge levels of public spending during the COVID -19 pandemic, it may be that the increase to age 68 will take place sooner, perhaps as early as 2031. However, new figures from the Office for National Statistics (ONS), based on 2020 population data, show that life expectancy has gone down for both men and women, which has led some to suggest that the increase to age 68 may be delayed. I for one will be awaiting the outcome of this review with interest.

New measures to protect savers and boost pension guidance take-up

Staying with pensions, new rules which come into force on 1 June 2022 mean that occupational pension schemes must offer free impartial guidance to all individuals aged 50 and over when they are looking to access their Defined Contributions (DC) pension pot. The pension scheme must also offer to book a Pension Wise appointment for the individual, unless they wish to opt out of receiving guidance.
It is hoped that increasing the take-up of guidance to those nearing retirement will also help protect consumers from pensions scams, increasingly driven by fake websites and online adverts. The measures build on ongoing government work with industry, regulators and law enforcement partners to pursue fraudsters, close down the vulnerabilities they exploit, and make sure people have the information they need to spot and report scams.

HMRC pauses its webchat service

HMRC has paused most of its webchat features for three months from 4 January whilst it reviews the service it is providing.
HMRC has found that the webchat works best when used for simple queries and to educate about the digital tools available on GOV.UK.
Longer, more detailed queries, such as tax coding issues for PAYE customers, are better suited to being resolved by a phone call. This pause will allow HMRC to fully assess and improve the service to help customers in the most effective ways possible. Anyone wanting to contact HMRC during this review can still use the helplines available on GOV.UK

PayrockPayroll Update

MBKB – HR and payroll legislation training course
As the end of the tax year gets nearer and nearer, we are pleased to announce that we are running an **HR and Payroll Legislation 2022-23** training course. This is a full day course, delivered online, covering topics including:

- Income tax
- National Insurance
- Health and Social Care levy
- A re-cap of off-payroll working
- Statutory payments
- Employment Rights
- National Minimum Wage
- Student and postgraduate loans
- Expenses and benefits
- Pensions

Book your place using this link
https://www.eventbrite.co.uk/e/payroll-and-hr-legislation-update-2022-online-tickets-210971380077

National Apprenticeship Week
National Apprenticeship Week (NAW) 2022 runs from 7th - 13th February and brings together businesses and apprentices across the country to shine a light on the positive impact that apprenticeships make to individuals, businesses and the wider economy.
MBKB is delighted to be taking part in NAW when we will be hosting several apprenticeship drop-in sessions and launching some exciting opportunities, which includes our **Employer Ambassador programme.**
Keep your eyes peeled for more information over the coming weeks.