

Falkland Islands Government

COVID-19 SUPPORT SCHEMES

ADDITIONAL SUPPORT AVAILABLE, 20 APRIL TO 31 JULY 2022

Carers responsibility supplement

If nurseries or schools reduce capacity, partially close or wholly close and a parent/guardian cannot work because of caring responsibilities

Purpose:

The Job Retention (Furlough) and Income Supplement schemes will be available in relation to people who are not able to work, because they having caring responsibilities which have arisen because COVID-19 has led to the temporary closure of a school or nursery, whether that is a full closure or a partial closure that reduces the schools or nurseries capacity affecting some groups of pupils.

Schools COVID-19 guidance has been sent to all parents/guardians. Protocols will be put in place with the aim of slowing the spread of COVID-19, so that the risk of service disruption including any full or partial closure, is kept as low as possible.

These payments will be available during the period 20 April-31 July 2022 (unless a later decision is made to extend this period).

Payments are made to employers in respect of employees, or directly to self-employed individuals.

Scope:

Payments cover each day that a person is unable to work or unable to work their full contracted hours, due to school or nursery closures in the period 20 April-31 July 2022.

Payments are on the same basis as in the existing schemes. Payments meet 80% of employment costs including any contractual benefits in kind, compulsory commission and regular overtime. Discretionary commission (including tips), payments or bonuses or non-cash payments are excluded. The amounts claimed by self-employed individual should be based on the average earnings in the last pre-COVID-19 year pro-rated or, if higher, the previous months earnings pro-rated. If the business was not in existence pre COVID-19the previous month's earnings pro-rated is used.

Where payments are made to employers, they must pass the payment in full to the employee(s) named in the application. It is for employers to decide whether to top-up the payments from the furlough scheme.

Eligibility for payments starts on the first day an individual misses work, but applications should normally be made in arrears to cover a period of at least one full working week.

Payments are taxable income.

How to apply:

Applications should be made by employers, listing the named employees for whom a claim is being made and include the employee declaration; or by the self-employed individual using the forms provided on the FIG website.

Some employers are not entitled to make claims including statutory corporations, and employers whose activities are substantially conducted outside the Falkland Islands – these exceptions are exactly the same as for the existing support schemes, and details are available in the Guidance.

Note:

This basic guide is intended to provide a high level summary of the detailed Guidance Notes on the Job Retention (Furlough) or Income Supplement schemes. In the case of any difference between the two documents, or any uncertainty the detailed Guidance Notes should be regarded as definitive.

For further information:

The schemes are administrated by the Emergency Support Scheme Supervisor located in the Tax Office, St Mary's Walk. Email: <u>treasury.support@sec.gov.fk</u> or telephone 28470