**Taxable Self- Isolation Support Grant Payments
Frequently Asked Questions**

**Is this payment taxable?**

This payment will be subject to income tax. It will not be subject to National Insurance contributions.

**What happens if I’m self-employed?**

The payment will be a coronavirus support payment and therefore a revenue receipt of your business, contributing towards your profits. The payment will need to be included on your Self-Assessment Tax Return along with any other coronavirus support payments you may have received.

**What happens if I’m employed?**

There is nothing you need to do. If your income for the year is not more than £12,500, you will not have any tax to pay. If tax is due, HMRC will automatically recover it from your pay through a change in your tax code. HMRC will send you a new tax code notice.

**Can I receive the payment whilst in receipt of Statutory Sick Pay?**

Claimants can claim Statutory Sick Pay as well as a Self-Isolation Support Grant payment but not contractual sick pay from their employer. Employers can claim Statutory Sick Pay Reimbursement for those self-isolating.

**Does the payment impact existing benefit entitlements?**

No, the payment does not affect existing entitlements to Universal Credit, Pension Credit, income-related Employment and Support Allowance, income-based Job Seeker’s Allowance, Income Support, Pension Credit, Housing Benefit. The payment will also be disregarded as income for the purposes of tax credits.

HMRC contact information is available at:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees>