
STATUTORY INSTRUMENTS

2020 No. 513

**The Statutory Sick Pay (Coronavirus) (Funding of
Employers' Liabilities) (Northern Ireland) Regulations 2020**

PART 5

Records and information requests

Preservation of records

12.—(1) An employer who makes a claim for a reimbursement amount must keep a record of the following in respect of the employee, or former employee, in relation to whom the amount was claimed—

- (a) the start date and end date of the period of incapacity for work related to coronavirus to which the reimbursement amount relates;
- (b) national insurance number;
- (c) the reason for incapacity for work provided by the employee or former employee; and
- (d) the days which were qualifying days in that period of incapacity for work.

(2) An employer who corrects the amount of a claim in accordance with regulation 9 or 10 must keep a record of the amount of the correction and the reason for the correction.

(3) The employer must keep the records specified in paragraphs (1) and (2) until the end of the period of 3 years beginning with the date on which payment under regulation 8 is received.

(4) An employer who makes a claim for a reimbursement amount must keep the confirmation of State aid letter until the end of the period of 4 years beginning on IP completion day.

(5) In paragraph (4), “the confirmation of State aid letter” means the letter containing confirmation of receipt of State aid under these Regulations sent by HMRC to the employer once a claim is made.