



Chris Heaton-Harris
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Dear Constituent,

Thank you for contacting me about the taxability of coronavirus-related financial support.

My understanding is that Coronavirus Job Retention Scheme (CJRS) and Self-Employment Income Support Scheme (SEISS) payments are by legislative default subject to income tax. I am not aware of any plans to revise the taxable status of this income.

I welcome that in England payments made under the scheme will not be liable to employer or employee Class 1 National Insurance contributions, and that employers will also not be liable to Class 1A National Insurance contributions in respect of the payments. My colleagues are working with the devolved administrations to extend this National Insurance Contributions exemption to their equivalent schemes.

Thank you again for taking the time to contact me.

Yours faithfully,

CHRIS HEATON-HARRIS MP
MEMBER OF PARLIAMENT FOR DAVENTRY