

Dob Retention
Scheme &
Furlough Leave

Employers can claim for:

\* 80% of usual monthly wage costs (capped at £2,500)

\* Associated Employer National Insurance contributions

\* Minimum auto enrolment employer pension contributions

Must have been on your PAYE payroll on 19th March 2020

It's available to all employees:

Furlough Leave

Part-time employees

Employees on agency contracts

Flexible / zero-hour contracts

Job Retention
Scheme &
Furlough Leave

Must have been included in an RTI submission to HMRC on or before 19 March 2020

Employees that were employed as of 28 February and stopped working for you prior to 19 March can qualify if they are re-employed

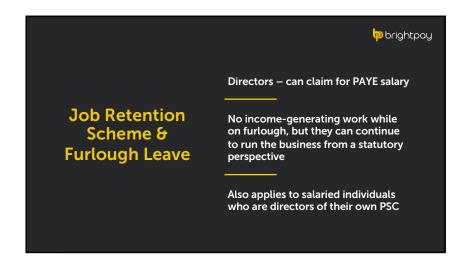


Job Retention
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More than one employment – can be furloughed for each job

Maternity, adoption, paternity, shared parental pay - normal rules apply

Caring responsibilities, e.g. childcare



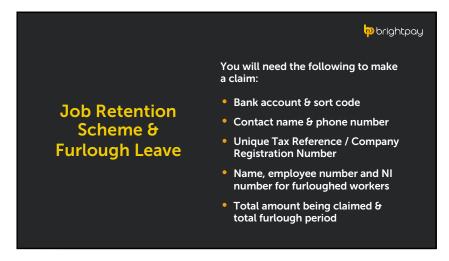
CJRS & SSP – can be claimed for the same employee, but not for the same period of time

Job Retention
Scheme & Employers will need to decide whether to move employees onto SSP or to keep them on furlough

Shielding – can be furloughed if they are unable to work from home











Job Retention
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Businesses and agents that are authorised to act on behalf of clients will be able to claim

File only agents will not be able access the service due data protection reasons

You should receive the payment from HMRC within 6 working days

At a minimum – whichever is lower:

• 80% of their regular wage

• £2,500 per month

Employees wage is subject to Income Tax, National Insurance, Auto Enrolment contributions

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Employers – still liable for Employer National Insurance & employer Auto Enrolment contributions

Subsidy from HMRC will cover Employer NI & AE contributions

Employer top-up – Employer NI and AE contributions not subsidised

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Full-time & part time employees:
salary before tax as in their last pay
period prior to 19 March 2020

If a claim is already calculated based
on employees salary as at 28
February, you can choose to still use
this calculation for your first claim

Variable pay, higher of:

Same month's earning from the previous year

Average monthly earnings from 2019/20 tax year

Variable pay – less than 12 months: Claim for an average of their earnings to date

Regular payments you are obliged to make should be included when calculating furlough pay, including:

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Regular wages you pay to employees

Non-discretionary overtime

Non-discretionary fees

Non-discretionary commission pay

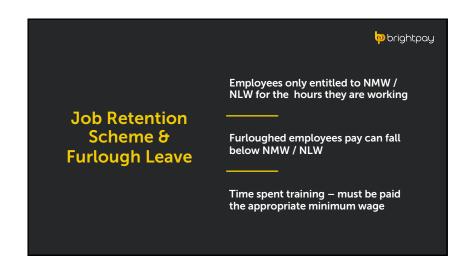
Piece rate payments

You cannot include the following when calculating furlough pay:

Payments made where there is no contractual obligation to pay, e.g. tips, discretionary bonuses, discretionary commission payments

Non-cash payments

Non-monetary benefits that reduce an employees taxable pay, e.g. benefit in kind, salary sacrifice



Apprenticeship Levy & Student Loans should continue to be paid as usual – the subsidy does not cover these

Furlough Leave

Employees returning from statutory leave – calculated against their salary before tax, not the pay received whilst on statutory leave



Deciding who to furlough – equality and discrimination laws apply

Furlough Leave & Employment Legislation

Furloughed employee's retain their rights – SSP, maternity, unfair dismissal, redundancy payments

When the scheme ends – redundancy may be necessary





