## Guidance N

### 1. Introduction

In March 202 by the Gov coronavirus support jobs off staff or m until 30 Sept

The governn (JSS) as of 1 be introduce

The £1,000 retained afte Rishi Sunak instead.

Please note keep check

Updated gui

https://www. retention-sch

In order to q 'furloughed' available in t

Coronavirus seek employ

## 2. What does

# 2.1 When and p accru any v work

- 2.2 Unde £2,50 gove Septe and p
- 2.3 Furlo Empl porta the n
- 2.4 Being must 2.4.1







Retention Scheme and Furlough Leave

Retention (Furlough) Scheme (CJRS) was set up K employers who were severely affected by orary wage support measure that is designed to ng difficulties in paying wages rather than laying he closure of the CJRS has now been postponed

replace the CJRS with the Job Support Scheme SS has now been postponed and looks unlikely to

hich was due to be paid in respect of employees f January 2021, has been withdrawn. Chancellor ncentive will be "deployed at the appropriate time"

# s subject to change and so it is important to p-to-date information.

JRS can be found here:

cations/changes-to-the-coronavirus-job-

employer must designate affected employees as oyees of this change. The following document is nt folder:

urlough Leave Agreement, which can be used to provide the series of the

# is 'furloughed'?

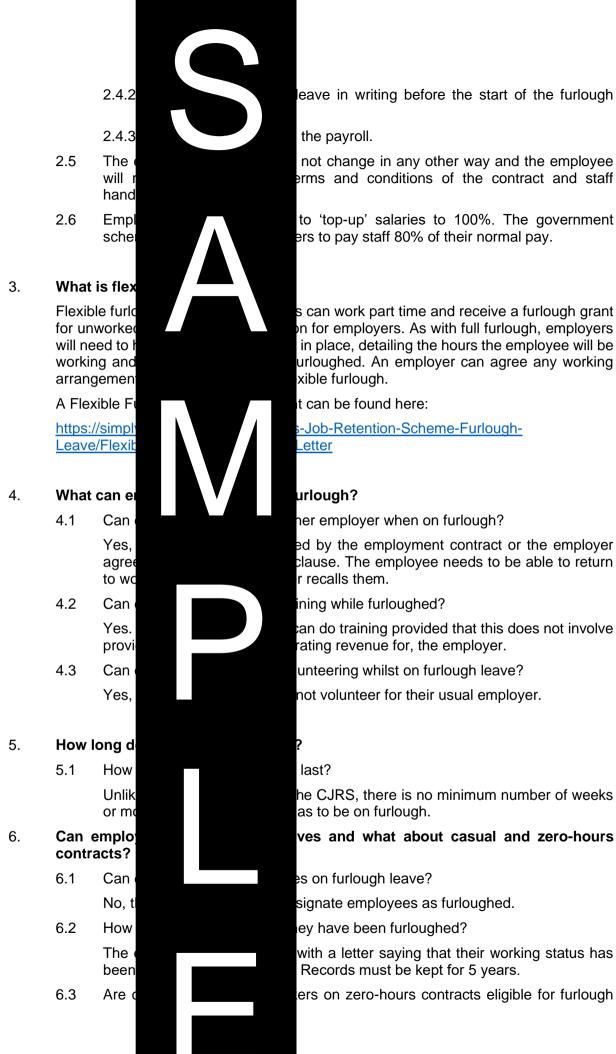
loyees do not work but continue to be employed is unaffected and the employee will continue to n furlough leave. Although employees cannot do hilst they are on furlough, they can do volunteer

he government will cover 80% of salaries, up to kers who are placed on furlough leave. The reduce to 70% in July and 60% in August and are required to pay employers' National Insurance

ct to tax and National Insurance in the usual way. for financial assistance by means of an HMRC ernment Gateway) and employees will be paid in

hange of employment status and so the employer

and tell) the employee that he or she has been ve;



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leave Yes, zero-

- 7. Holiday-rela
  - 7.1 How If em the e in lieu
  - 7.2 Can The statu into t is not which staff
  - 7.3 Can Yes, the c £2,50 and t
  - 7.4 Can Yes. shou empl
- 8. How do em
  - 8.1 The Cust

8.1.3

8.1.4 8.1.5

8.1.6

8.1.7

8.1.8

8.1.9

8.1.1

For

inforr

£2,50 and t Can Yes. shou empl o em The Custo furlou 8.1.1 8.1.2 ers on the PAYE system, including any casual or I in that way.

ank Holidays falling in the furlough period?

nk Holidays as leave, the employer must top up ual holiday pay rate or give them a day's holiday

holiday into the next leave year?

that employees who have not taken all of their nent (up to 20 days) will be able to carry it over This applies where, on account of coronavirus, it or employees to take some or all of the holiday to . However, employees should still be encouraging ement during the current leave year.

paid whilst on furlough leave?

holiday paid as normal. Employers can claim back rlough day (subject to the cap of 80% of salary or ployer must make up the difference between that ay.

yees to take holiday while furloughed?

employees to take holiday during furlough, they otice as the length of the holiday they want the s' notice for one day's holiday.

# S scheme?

gh an online portal operated by HM Revenue & oyer will have to provide HMRC with details of ving:

ees being furloughed;

 the name and National Insurance Number of yee;

of the claim period;

name and telephone number;

scheme reference number;

ration Tax Unique Taxpayer Reference, Self-Taxpayer Reference or Company Registration e for the entity;

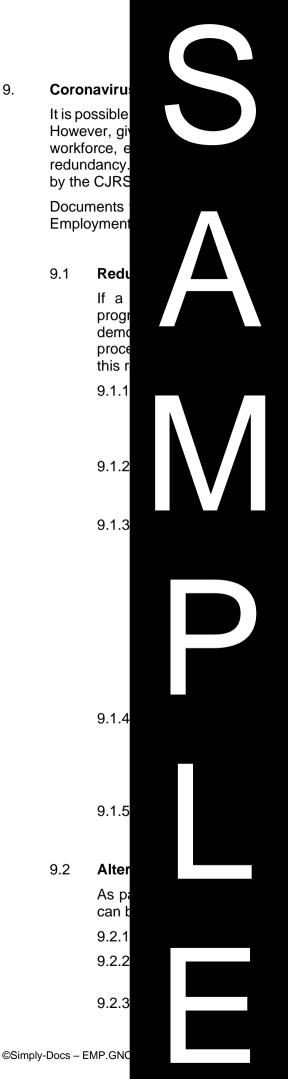
k account details;

stered name, and;

ress.

tal, the employer should make sure that this ey access the system to make a claim.

8.2



nployees redundant during or after furlough leave. ne CJRS is to enable employers to maintain their eful not to progress too quickly from furlough to after 1 December 2020 will no longer be covered

ge redundancy can be found in the Simply-Docs

# \_eave

h the position of implementing a redundancy the furlough period, the usual requirement to genuine redundancy situation and follow a fair re are additional considerations for employers in

ties of consulting with employees remotely. tions will still have to take place individually or Il be by means of video or conference call, or in

ve employees the right to be 'accompanied' to the , even if this meeting is carried out remotely. consider how best to enable this.

ng 20 or more employees redundant in a 90-day consultation is triggered, the Company must ults collectively with Trade Union or staff hat it meets the 30-day (or 45-day for 100 or more e for starting consultation. Aside from the long ultation process, there will be practical difficulties onsultation with representatives in the current panies where there is no recognised Trade Union entatives, an election for staff representatives will ore consultation can begin, further elongating the for a full consultation process.

be particularly careful to ensure that redundancy iteria are fair, objective and reasonable and that but them before they are confirmed. In particular, ir if employees are automatically selected for hey were selected to be furloughed.

for redundancy, employers will have to consider ee for redundancy when he or she could remain make the resulting redundancy dismissal unfair.

y process, employers should consider steps that sory redundancies. These may include:

voluntary redundancy;

staff to work flexibly on reduced hours by

ecruitment;

9.2.4 9.2.5 9.2.6

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nployees to other parts of the business; freelancers and casual workers; and/or te or agreed salary reductions.

is Job Retention Scheme and Furlough Leave.