

Coronavirus Job Retention Scheme

HOW THE SCHEME WILL CHANGE

PHASE

PHASE

March – June 2020	July – October 2020
<ul style="list-style-type: none"> No work to be undertaken 	<ul style="list-style-type: none"> Part-time work permitted
<ul style="list-style-type: none"> Furlough = minimum 21 days 	<ul style="list-style-type: none"> Furlough = no minimum period
<ul style="list-style-type: none"> Agreement required between employer and employee 	<ul style="list-style-type: none"> Agreement required between employer and employee
<ul style="list-style-type: none"> Grant = 80% of wages; cap of £2,500 per month 	<ul style="list-style-type: none"> Grant = 80% of wages; cap of £2,500 per month pro rata for furloughed hours
<ul style="list-style-type: none"> Employer NI and minimum pension contribution funded by grant 	<ul style="list-style-type: none"> Employer pays increasing contribution to wages, NI and pension contribution - see page 2
<ul style="list-style-type: none"> Claims available to <u>any</u> employees on payroll data submitted to HMRC by 19th March 	<ul style="list-style-type: none"> Claims available only for employees on furlough before 11th June
<ul style="list-style-type: none"> Grant calculated on fixed or variable pay 	<ul style="list-style-type: none"> Employers can't claim for more staff than previously claimed for in Phase 1







Phase 1 claims (relating to furlough up to 30th June) must be made by **31st July 2020**

This is a summary of the key changes – please refer to the Government guidance for full details of the [Coronavirus Job Retention Scheme](#)

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Grant payment changes for Phase 2

	Government	Employer
JULY 	For all furlough hours: <ul style="list-style-type: none"> Pay 80% of wages; cap of £2,500 per month pro rata for furlough hours Pay NI and minimum pension contribution 	For all worked hours <ul style="list-style-type: none"> Pay wages + related on-costs
AUGUST 	For all furlough hours: <ul style="list-style-type: none"> Pay 80% of wages; cap of £2,500 per month pro rata for furlough hours 	For all worked hours <ul style="list-style-type: none"> Pay wages + related on-costs For all furlough hours: <ul style="list-style-type: none"> Pay NI and minimum pension contribution
SEPTEMBER 	For all furlough hours: <ul style="list-style-type: none"> Pay 70% of wages; cap of £2,187.50 per month pro rata for furlough hours 	For all worked hours <ul style="list-style-type: none"> Pay wages + related on-costs For all furlough hours: <ul style="list-style-type: none"> Pay 10% of wages Pay NI and minimum pension contribution
OCTOBER 	For all furlough hours: <ul style="list-style-type: none"> Pay 60% of wages; cap of £1,875 per month pro rata for furlough hours 	For all worked hours <ul style="list-style-type: none"> Pay wages + related on-costs For all furlough hours: <ul style="list-style-type: none"> Pay 20% of wages. Pay NI and minimum pension contribution

