

Job Support Scheme

HOW DOES THE SCHEME WORK?

What employers need to know



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

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Employers facing decreased demand

Employers who are legally required to close their premises

JSS Open	JSS Closed
<ul style="list-style-type: none"> Employee will need to work a minimum of 20% of their usual hours 	<ul style="list-style-type: none"> Employee instructed to cease work in eligible (closed) premises
<ul style="list-style-type: none"> Employee will receive two thirds of their normal pay for the hours not worked 	<ul style="list-style-type: none"> Employee will receive two thirds of their normal pay for the hours not worked
<ul style="list-style-type: none"> JSS paid by their employer and 61.67% of hours not worked funded by the government 	<ul style="list-style-type: none"> JSS paid by their employer and fully funded by the government
<ul style="list-style-type: none"> Employer will pay up to a maximum of £125 per month and the government will pay up to a maximum of £1,541.75 per month 	<ul style="list-style-type: none"> The government will pay up to a maximum of £2,083.33 per month
<ul style="list-style-type: none"> Employer has discretion to pay more to the employee 	<ul style="list-style-type: none"> Employer has discretion to pay more to the employee
<ul style="list-style-type: none"> Neither employer nor employee needs to have benefitted from the Coronavirus Job Retention Scheme to be eligible for JSS 	<ul style="list-style-type: none"> Neither employer nor employee needs to have benefitted from the Coronavirus Job Retention Scheme to be eligible for JSS

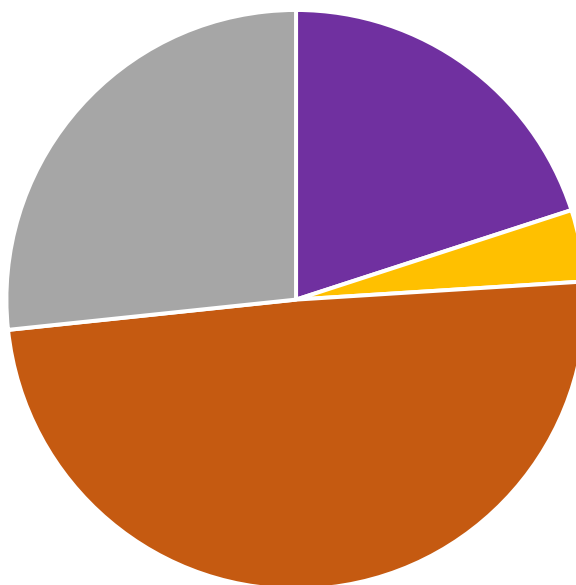
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How a salary is calculated

Beth normally works 5 days a week and earns £300 a week. Her company is suffering reduced sales due to coronavirus. Rather than making Beth redundant, the company puts Beth on the Job Support Scheme, working 1 day a week.

Beth's working week



■ Worked
 ■ Employer
 ■ Government
 ■ Not earned

- Her employer pays Beth £60 for the **1 day** she works
- For the **4 days** she doesn't work Beth's employer will pay her 2/3 (or £160) of what she would normally earn
- The Government will give Beth's employer a grant worth £148 (61.67% of hours not worked)
- In total Beth earns £220 a week on the Job Support Scheme rather than her normal £300 a week.
- The contribution from Beth's employer is £72 a week (+ National Insurance and pension)