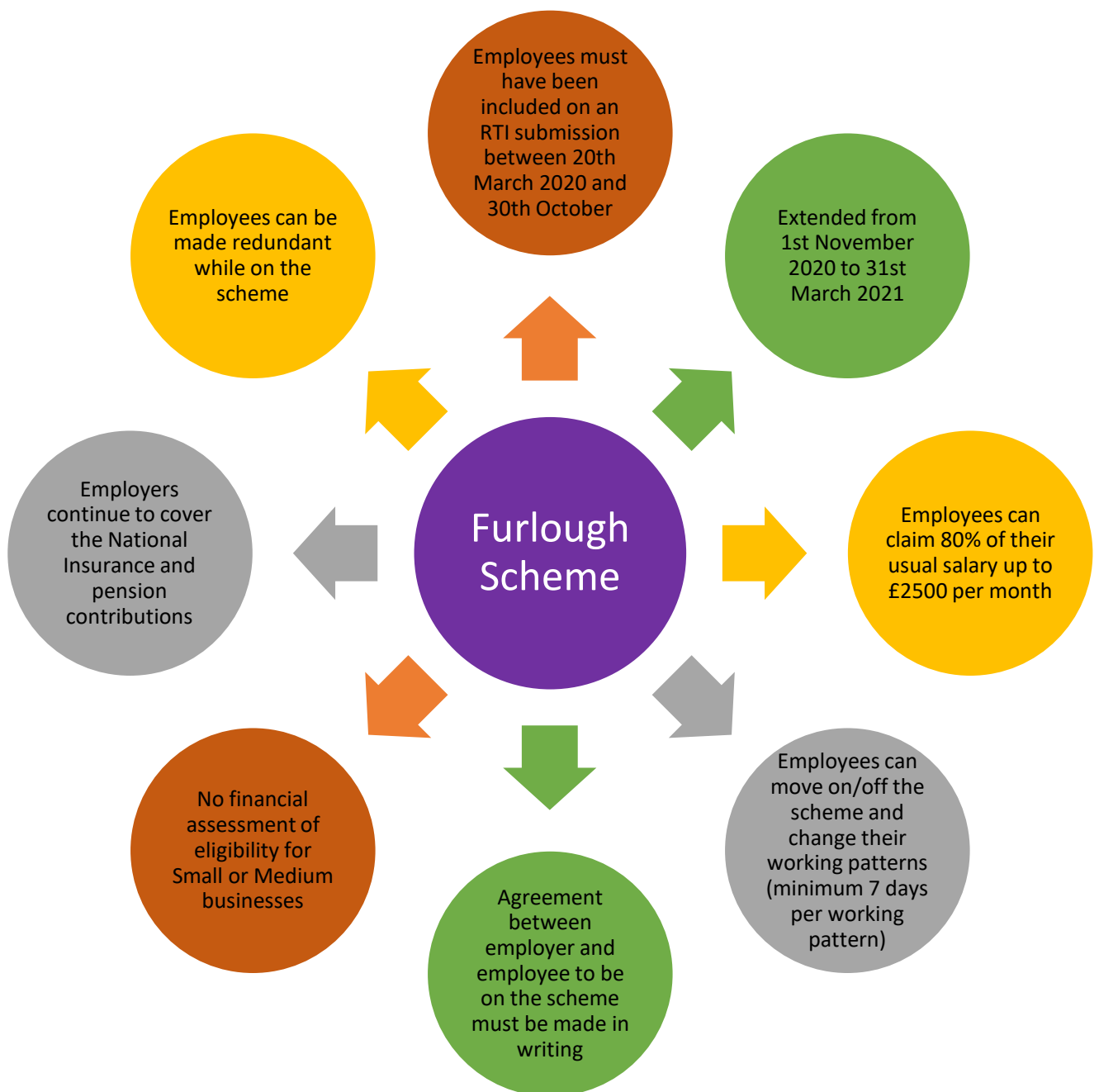


Furlough Scheme Extension

HOW THE SCHEME WORKS

What employers need to know



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

Furlough Scheme Extension

FURTHER DETAILS OF THE SCHEME

Coronavirus Job Retention Scheme (CJRS) aka Furlough

- November, December and January confirmed as 80% - March and February % contributions will be reviewed in January 2021
- An employer cannot claim furlough for any employee on notice from 1st December 2020
- All employers with a UK bank account and UK PAYE scheme can claim the CJRS grant
- There is no maximum number of employees you can claim for from 1st November 2020
- Employers must keep the furlough written confirmation with the employee for 5 years
- Only retrospective agreements put in place up to and including the **13th November 2020** may be relied on for purposes of claiming the CJRS grant
- Different calculations will need to be applied where new employees have been hired between 20th March 20 and 30th October 20
- Periods beginning on or after 1st November 20 will need to be claimed for by the 14th of the following month i.e. period 1st – 30th November claimed for by 14th December
- Employees can take holiday whilst on furlough. If an employee is on flexi furlough, then any hours taken as holiday during the claim period should be counted as furloughed hours rather than working hours.