

## **NEWSFLASH**

### **Furlough Scheme extended to December**

*The Furlough Scheme/CJRS has now been extended to December following the announcement of the new lockdown. The Job Support Scheme, which was due to start on 1<sup>st</sup> November has been postponed until the extended CJRS ends.*

*The extended Coronavirus Job Retention Scheme (CJRS) will apply as follows during November 2020:*



- The Government will pay 80% of wages for furloughed employees up to a cap of £2,500 per month, although employers can top this up if they wish.
- Flexible furloughing is allowed under the extended CJRS as well as full time furloughing. The government will pay for hours not worked. Employers are required to pay for hours worked in the normal way.
- The extended CJRS can be claimed for all employees who are on the employer's PAYE payroll on 30<sup>th</sup> October 2020. The minimum period for a claim is seven consecutive calendar days.
- The employer is responsible for payment of all National Insurance and pension contributions.
- Any agreement with employees regarding furlough leave should be in writing. Employers are required to report hours worked and the usual hours employees would be expected to work in any claim period.
- The extended CJRS is available for all employers whether or not they have made a previous CJRS claim.

Further details and guidance including when claims can be made are due to be published shortly.

#### **Contact details:**

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