

Diary dates Coronavirus Job Retention Scheme

This was the start date of the new Flexible Furlough 1 JULY 2020 scheme – allowing furloughed employees to get back to work part time and be furloughed part time, with the Government and employers sharing the cost of their wages proportionately (subject to the usual furlough caps) The HMRC Calculator will be available to calculate 10 JULY 2020 furlough pay claims up to 31 August 2020 This is the final date by which to claim furlough pay for 31 JULY 2020 employees placed on furlough leave up to/including 30 June 2020. More information about the recently announced Job Retention Bonus Scheme is also expected to be provided on or before this date **1 AUGUST 2020** Employers will now be liable to pay National Insurance and pension contributions for furloughed employees wages The Government will pay 70% of wages for those on 1 SEPTEMBER 2020 furlough, up to £2190 per month. Employers will pay National Insurance and pension contributions, plus 10% of furlough wages to make up 80% of the total, up to the usual cap of £2500 per month. **1 OCTOBER 2020** The Government will pay 60% of wages for those on furlough, up to £1875 per month. Employers will pay National Insurance and pension contributions, plus 20% of furlough wages to make up 80% of the total, up to the usual cap of £2500 per month. 31 OCTOBER 2020 This is the end date of the CJRS, and the last date for which the Government will contribute to the wages of furloughed workers. Full guidance on the Job Retention Bonus Scheme **AUTUMN 2020** is expected to be published. This is the relevant period for eligibility for the newly announced Job Retention Bonus Scheme introduced by the Chancellor in his mini-Budget on 8th July 2020. For each furloughed employee who remains

1 NOVEMBER 2020 **TO 31 JANUARY 2021**

continuously employed during this 3-month period, employers will be able to claim a one-off £1000 bonus payment. Those employees will need to earn at least £520 per month on average for each of those 3 months.

FEBRUARY 2021

Employers will be able to claim the Job Retention Bonus. Accurate RTI data to 31st January 2021 will have to be provided by employers for their claims to be successful.