

# CORONAVIRUS JOB RETENTION SCHEME (FURLOUGH SCHEME) - KEY DATES



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## Furlough Scheme closes to new entrants

Employers will not be able to furlough any employees who have not already been furloughed for a minimum period of three weeks by this date.

## Employer must pay National Insurance and pension contributions

From this date employers must pay National Insurance and pension contributions for furloughed employees. Until August 31, the government will continue to pay 80% of furloughed employees' wages up to a cap of £2,500 for hours not worked. Employers must pay employees as normal for the hours they work.

## Employer must pay 20% wages, Government to pay 60% of wages

From this date, employers must contribute 20% towards the pay of furloughed employees. The government will reduce its contribution to 60% of wages up to a cap of £1,875 for the hours the employee does not work. Employers must continue to pay employees as normal for any hours they work.

\*The information set out in this document is correct at the date of publication. The effect of coronavirus on businesses is a fast-changing area and so it is important to obtain bespoke legal advice to ensure you are properly protected.

10 JUNE  
2020

30 JUNE  
2020

1 JULY  
2020

1 AUGUST  
2020

1 SEPTEMBER  
2020

1 OCTOBER  
2020

31 OCTOBER  
2020

## Last date employees can be registered for the Furlough Scheme

After this date the scheme is essentially closed to employees who have not previously been registered as furloughed under the scheme (subject to limited exceptions).

## Employers can bring back furloughed staff on flexible basis

From 1 July a revised scheme will apply, which will allow employers to get employees back to work on a part-time basis, while leaving employees on furlough for their remaining hours. While employers must pay employees as normal for the hours that they work, employers can still claim under the scheme for the remaining hours not worked on a proportional basis. Employers can continue to claim 80% of furloughed employees' wages, up to a cap of £2,500 for those employees who do not return to work.

## Employer must pay 10% wages, Government to pay 70% of wages

From 1 September employers must contribute 10% towards the pay of their furloughed employees, in addition to paying National Insurance and pension contributions. The government will reduce its contribution to 70% of furloughed employees' wages up to a cap of £2,187.50 for hours not worked. Employers must continue to pay employees as normal for any hours they work.

## The Furlough Scheme closes

Employers will, from 1 November, once again become responsible all employee costs.