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payroll to support independent living

Key Facts on furlough worker Scheme

- The furlough worker scheme has been named the Coronavirus Job Retention Scheme by the Government.
- A furloughed worker is someone you are still employing, however they are not undertaking any work for you.
- Employers can claim for 80% of furloughed employees usual monthly gross wage costs up to £2,500 plus the automatic enrolment employer pension contributions on that subsidised wage. Fees, commission and bonuses should not be included.
- Employers can choose to top up an employee's salary beyond this however you are not obliged to do so under this scheme.
- Employers can claim for a minimum of 3 weeks and for up to 3 months – but this may be extended. Please note the minimum 3 week furlough period is a condition of the scheme this means your employee cannot return to work within a 3 week period if you wish to reclaim under this scheme.
- The Government expect the scheme to be launched by the end of April, this means you must continue to pay your employee and submit a claim once the scheme is up and running.
- If you are an Enable Payroll customer we can calculate the 80% for you.
- The scheme also covers employees who were made redundant since 28 February 2020, if they are rehired by their employer.
- If your employee is on SSP and shielding in line with public health guidance they can still be placed on furlough.
- Employees on sick leave or self-isolating should get Statutory Sick Pay for the first 14 days, however can be furloughed after this.
- If your employee has more than one employer they can be furloughed for each job. Each job is separate, and the cap applies to each employer individually.

Who is not a furlough worker?

- If an employee is working, but on reduced hours, or for reduced pay, they will not be eligible for this scheme and the employer must continue paying the employee through their payroll and pay their salary subject to the terms of the employment contract agreed.
- Employees on unpaid leave cannot be furloughed, unless they were placed on unpaid leave after 28 February.
- Employees hired after 28 February 2020 cannot be furloughed or claimed for in accordance with this scheme.

Who can claim?

- Any UK employer with a UK bank account will be able to claim, provided the employee has been on the employer's PAYE payroll before 28 February 2020.
- Any type of contract is included:
 - full-time employees
 - part-time employees
 - employees on agency contracts
 - employees on flexible or zero-hour contracts

As an employer what do I need to do?

- Employers should discuss with their employee and make any changes to the employment contract by agreement.
- As an Enable Payroll client please visit our Covid-19 FAQ page on www.enable-payroll.co.uk for the latest guidance on how we can support you through making your employee a furlough worker.