



The “F word” – Your questions answered

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Recap: Furlough

- New right
- Different to lay off
- No work that generates revenue for the company, only:
 - Volunteer work
 - Training

Recap: Coronavirus Job Retention Scheme

- All staff on PAYE at 19 March 2020
- 80% pay, capped at £2,500 + payments “obliged” to make
- Auto-enrol pensions and employer’s NIC
- Minimum of 3 weeks; blocks

Furlough pay under the Scheme

- 80% pay, capped at £2,500 + payments “obliged” to make
- Reference periods:
“fixed-rate employee” vs non fixed rate employee
- Autoenrollment pension and employer NICs
- Whole amount paid to employee(!)
- Can top-up to 100%

Furlough pay; commissions etc

- “Regular wages”
- Contractual vs non-contractual
- Look at reality, behind the label
- Be careful(!)

Key dates; redundancies

- The Scheme extended until 30 June 2020
- Further extension unlikely
- Key dates:
 - 16 May 2020 (Saturday) – 100+
 - 31 May (Sunday) – 20 - 99
- “at one establishment”
- “special circumstances defence”

Holidays; confirmed

- Continues to accrue
- Extended carry over
- Doesn't break furlough
- Normal holiday pay, so need to top up
- Bank holidays slightly different

Online Portal; how to make a claim

- Opened on 20 April 2020
- 22 April 2020 cut off for April claims
- 4-6 days for payment
- UK bank account
- One claim per pay period
- Up to 14 days before paid to employees
- Note reference number(!)

Any questions



Contact details



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