

Month	Furlough pay covered by HMRC	Furlough payable by employer*	Work?
June	80% (cap of £2,500) plus Employer NIC and pension	none	No
July**	80% (cap of £2,500) plus Employer NIC and pension	none	Yes – employer covers cost
August	80% (cap of £2,500) of pay only	Employer NIC and pension	Yes – employer covers cost
September	70% (cap of £2,187.50)	10% (cap of £312.50) plus all Employer NIC and pension	Yes – employer covers cost
October	60% (cap of £1,875)	20% (cap of £625) plus all Employer NIC and pension	Yes – employer covers cost