



Tapering the “F word” down

Emma Tice, Partner, Employment

Today

- Treasury Directives
- The F-Word update – tapering down
- Sick leave and when SSP is due/reclaimable
- Emergency volunteering leave
- Redundancy pay

Treasury Directives

- Take precedence over Guidance
- 2 Treasury Directives:
 - 15 April 2020
 - 22 May 2020 (dated 20 May)
- Which one applies?

The Second Treasury Directive

- Discrepancies between First Directive and Guidance
- Agreement in writing v Furlough agreement
- Further detail on what is included as wages
- NB – end date as 30 June!!!!

The F-Word – cut off

- 30 June 2020 - CJRS close to new entrants
- 10 June 2020 – last date to place on furlough
- Don't need to be on furlough on 01 July(!)
- Can include workers previously furloughed
- Current rules – no work

The F-Word – Part time work

- 01 July 2020 onwards
- Further details by 12 June 2020
- Work part-time hours – full pay
- “normal hours” not worked (furlough) – 80% (reclaimed under CJRS)
- Don't NEED to work
- As agreed with worker – *in writing*

The F-Word – Tapering down

- Reduced contributions from HMRC
- Mandatory employer contributions

Month	HMRC Contribution	Employer's mandatory contribution
August	80% of pay only (£2,500)	Employer NIC + Pension
September	70% of pay only (£2,187.50)	10% (£312.50) + Employer NIC + Pension
October	60% of pay only (£1,875)	20% (£625) + Employer NIC + Pension

Sick leave & SSP

- SSP before furlough can start
- NHS Test and Trace
 - Further isolation – 14 days
 - Work from home?
 - SSP if can't
 - Reclaimable from HMRC – small/medium sized businesses
 - Contractual sick pay?
 - Evidence required – written notification

Emergency Volunteering Leave

- Unpublicised
- Leave main job - temporarily
- Volunteer for NHS or social care
- 3 working days notice
- Provides certificate to employer
- Unpaid
- 2, 3 or 4 working weeks – set out on certificate
- Retain all Ts and Cs except pay
- Employer cant refuse
- Protection from dismissal or detriment

Redundancy Pay

- Quickie....
- Employee's age, length of service & week's pay
 - Normal working hours and no variation in pay
 - Normal working hours with variation in pay
 - No normal working hours

Any questions



Contact details



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