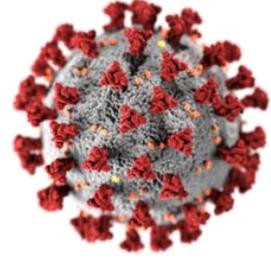




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Guidance for Employees: Coronavirus Job Retention Scheme (JRS)



Guidance on how this scheme will work has been updated on 8th April:

[Check if you are covered by the Job Retention Scheme](#)

Employment Law, and equality and discrimination laws still apply.

Am I eligible?

You cannot apply, it is the employer's decision to furlough you.

You must be:

- ✓ on the PAYE payroll on 28 February 2020.
- ✓ Either:
 - ✓ Full-time or part-time employees;
 - ✓ on agency contracts (who are not working); or
 - ✓ Employees on flexible or zero-hour contracts

You are not eligible if:

- ✗ You are on reduced hours or reduced pay
- ✗ You were hired after 28 February
- ✗ You were on unpaid leave before 28 February

Sick Leave, Self-Isolating or Shielding Employees

- If you are on sick-leave or self-isolating, you should get SSP.
- After the period of sickness, you are eligible to be furloughed.
- If you are shielding you can be furloughed.

More than one Job

- You can be furloughing from each job, or only one of them.
- The rules apply independently for each job you have.

Maternity Leave, adoption, paternity and shared parental pay

- You are still entitled to Maternity, Paternity and Adoption leave and pay.
- Please check detailed guidance

You can find out more at our Coronavirus news page:

<https://www.elsbyandco.co.uk/news/coronavirus>



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Transferred under TUPE or business has a change of ownership

- You are still eligible to be furloughed provided you met the criteria with the previous business.

How much will you get paid?

You will be paid:

- ✓ At least 80% of your regular wage, up to a maximum of £2,500 per month
- ✓ Your employer may choose to pay you more.

Tax, National Insurance and Pensions

What you are paid is still subject to the normal rules for PAYE income tax, National Insurance deductions and pension deductions. Your employer is still liable to pay the statutory minimum autoenrollment employer pension contribution (3%), if you are in the autoenrollment scheme.

How is your “regular wage” worked out?

Fulltime or part-time salaried employees

- ✓ Your actual monthly salary is used for calculation, as at 28/2/20

Employees whose pay varies

Use the higher or:

- Either average monthly earnings over 2019-2020
- Or the same month the previous year

If you have been working for them for less than a year, then the average is taken from when you started, and pro-rata to get a monthly figure.

Compulsory fees, commissions and bonuses are included in your average monthly earnings. Discretionary fees, commissions and bonuses are not.

National Minimum Wage and National Living Wage does not apply for furloughed workers.

Training whilst furloughed

You are encouraged to undertake training whilst furloughed, provided you are not providing services or generating revenue for your employer. Whilst you are undertaking training at the request of your employer, you must be paid the appropriate National Minimum Wage.

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Rights for furloughed employees

You have the same rights as you did previously, including SSP entitlement, maternity rights, other parental rights, rights against unfair dismissal and to redundancy payments.

Can I refuse to be furloughed?

If you refuse to be furloughed, you are at risk of being made redundant or your contract being terminated, in accordance to employment law.

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