

**What is the Coronavirus Job Retention Scheme?** Under the Scheme, any employer can obtain a grant to cover 80% of the salary of employees who would have been otherwise laid off, up to a total of £2,500 per month for each retained employee.

**How long is this in place for?** This has been backdated to 1 March 2020 and will be open initially for at least three months unless this is extended.

**Do employees still come to work?** No, employees should not be asked to do any work while they are essentially laid off from work, which is called 'Furlough Leave'. Employees should remain available for work in the event that circumstances change before the end of the three-month period.

**How are we reimbursed by HMRC?** You will submit information about the employees that have been furloughed to HMRC through a new online portal. HMRC are working urgently to set up the system for reimbursement, but please be assured it will be backdated to 1 March, so you can place employees on furlough leave straight away.

**How much notice do we have to give staff?** Employees can be furloughed with immediate notice, it would be advisable to have a meeting with them first if this is convenient, but if this is not possible you should confirm this in writing.

**Do we have to pay the extra 20% of employees' wages?** You can choose to top up employees' salary to ensure they are not losing out, however you are not under any obligation to do so.

**What if an employee refuses to be furloughed?** If you do not have sufficient work for employees and they refuse to be furloughed, the alternative is redundancy. It is important that employees understand that the reason you are placing them on this leave is to ensure you are able to retain them as an employee.

**What if an employee does not have a fixed salary?** If you have employees on casual or zero hour contracts, and their earnings vary, it has not been announced how this should be calculated however it is likely there will be a system of calculating an average based on past earnings.

**If you would like to speak to a member of our employment & HR team, please call 0330 088 2275.**