



New Lockdown and the Extended Furlough Scheme

Further to Boris Johnson's announcement on Saturday 31 October 2020 that England will be entering a lockdown period of one month from midnight on 5 November 2020 (i.e. end of 4 November 2020), it has also been confirmed that the current Coronavirus Job Retention Scheme (CJRS or furlough scheme), which was due to end on 31 October 2020 will be extended until December. The new Job Support Scheme will commence when the furlough scheme ends.

From the information currently available, the CJRS scheme will operate in a very similar way as previously;

Who will be eligible to claim:

- All employers with a UK bank account and UK PAYE scheme
- Employers do not need to have previously used the CJRS

Which employees can be included in the scheme:

- Employees must have been on the employer's payroll as at 30 October 2020 (and a RTI submission made to HMRC by this date)
- Any type of employee contract is permitted, such as a part time, zero hours etc
- Any variation to normal hours must be agreed in writing with the employee

What can be claimed:

- Full time and flexi-furloughing will be permitted
- For hours not worked (which will be calculated in the same way as previously), the Government will pay 80% of the wages, up to a cap of £2,500 per month
- Employers will remain liable for the employer's National Insurance contributions and Employer's Pension contributions
- Employers must pay the full cost of hours worked and can choose to top up their employees' wages up to 100% for hours not worked
- The financial support from the scheme is in line with that operating for August 2020
- There will be no gap between the end of the existing scheme on 31 October 2020 and the start of the extended scheme, ie the extended scheme starts on 1 November 2020
- The claim period will be, as previously, for a minimum of 7 consecutive days.

There remain some details to be announced, including when the portal will open for

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claims to be made, and the Government has indicated this will be in the next week or so.

The eligibility for claiming the Job Retention Bonus in February 2021 has not changed with the extension to the CJRS, but it is not yet clear whether employers will be able to claim this bonus for staff who are newly furloughed in November 2020.

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Additionally, to assist our clients and readers in sourcing relevant information about government initiatives, financial assistance, guides and support eligibility, we have set up a dedicated COVID-19 Business Relief website containing technical resources and insights. We will be updating [this hub](#) regularly as new information becomes available. View our [COVID-19 resource hub here](#).

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