

## RETENTION SCHEME

The Job Retention Scheme was set up to help you retain staff during the coronavirus crisis. Now, you have limited time to access funds, and you must make some contributions yourself.

Here's what you should bear in mind before making a claim:



### 01 Double check who can be furloughed

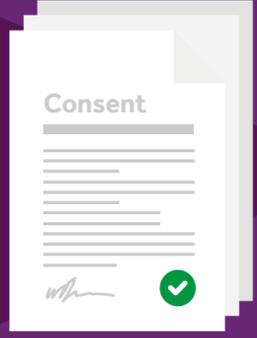
To be eligible, the worker must have made a PAYE RTI submission to HMRC between 20 March 2020 and 2 March 2021, notifying a payment of earnings for that employee.

Full time, part time, temporary, zero hours, and fixed term staff can all be included as long as they are eligible.

### 02 Get agreement from staff to be furloughed

All staff should confirm in writing that they consent to be furloughed and receive no work during this time.

It's up to you who is placed on furlough but staff can volunteer themselves if they want.



### 03 Make sure furloughed staff do no work

Furloughed staff should not do work that makes money for your company or an associated organisation.

They can undertake training, and take holidays, but must be paid in full for this.

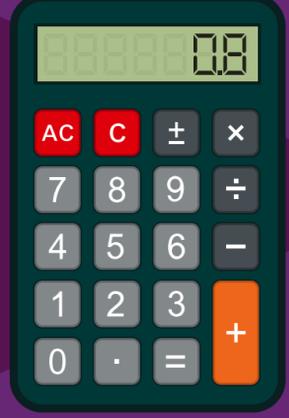


### 04 Calculate furloughed staff wages

Look at what staff earned in the last pay period prior to 19 March 2020 when calculating the 70%.

If they have variable pay, look at what they earned in the same month last year or at their average earnings from the 2019-20 tax year.

If they have variable pay and have worked for you for less than a year, look at their average monthly earnings since they started work. If you are furloughing a staff member who you employed after the 2nd March, a different calculation applies, speak to us today



### 05 Take staff off furlough

Give staff reasonable notice before you bring them back into the workplace.

The Scheme is currently set to last until the end of September 2021.

### The Furlough Scheme – August Changes

This month, you'll be asked to contribute towards the cost of furloughed employees' wages. To be eligible, you must pay your furloughed employees 80% of their wages. This is up to a cap of £2,500 per month for the time they spend on furlough.

Here's how it works:

**Government contribution:**  
60% of wages for hours not worked (up to £1,875)

**Your contribution:**  
National Insurance ✓  
Pension contributions ✓  
Wage contributions: 20% of hours not worked (up to £625)

**Voluntary contribution:**  
Top up employees' wages to 100% and £2,500 cap for hours not worked

**You must submit your claim for furlough days in August by:**  
14th September 2021

**Get further support with furlough and the Job Retention Scheme by contacting a Croner expert today**

[Speak to an Expert](#)