



## An update on Rishi Sunak's Job Support Scheme

The government have brought out guidance very quickly on this in the form of a fact sheet which can be found here - <https://www.gov.uk/government/publications/job-support-scheme>. There's also some further information following on from our update yesterday. We've summarised this below:

- Like the job retention scheme, to be eligible, employers need a UK bank account and UK PAYE scheme;
- Employees must be on their employer's payroll on or before 23 September 2020;
- For the first 3 months, the employee must work at least 33% of their usual hours. The government may look to increase this threshold after the first 3 months;
- Employees can go on and off the scheme and work different patterns, but each working arrangement must cover a minimum of 7 days;
- The government's contribution will not cover employer NIC or pension contributions;
- When calculating the employee's 'usual wages' under the scheme, it will follow a similar methodology to the existing furlough scheme. However, usual wages will be based on their normal pay, not furlough pay;
- It is not expected that the scheme will allow employers to top up wages (above their required contribution) at their own expense;
- Employees cannot be made redundant or put on notice of redundancy during the period in which their employer is claiming the grant for them;
- Whilst the scheme will open from 1 November 2020 to 1 April 2021 - claims can only be made from December 2020 and will be paid on a monthly basis in arrears (in the form of reimbursement);
- Like the furlough scheme, HMRC will be auditing and staff need to put on the scheme by agreement (we recommend signed agreements in writing) so make sure you keep a record of those agreements. We'll be creating some template agreements in the coming weeks;
- There's also a worked example on the last page of the fact sheet.

